



GOVERNMENT OF SIKKIM

**MEMORANDUM
TO THE
FOURTEENTH FINANCE COMMISSION**

VOLUME – IV

**MEMORANDUM
and
SUBSIDIARY POINTS
(NOTES ON TOPICS – LOCAL BODIES)**

FINANCE, REVENUE & EXPENDITURE DEPARTMENT

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Part 1 - Memorandum on Local Bodies

Introduction

The last two decades has witnessed remarkable trend towards increasing decentralization throughout the world. The focus was towards devolution of political, administrative and fiscal authority to local units. India has also kept pace with this global trend.

In 1993, the Government of India passed a series of constitutional reforms (the 73rd and 74th Constitutional Amendment Acts), which were intended to empower and democratize local bodies both in the rural and urban areas. The 73rd and 74th Constitutional Amendment Acts provided constitutional status to local bodies in the country which are seen as the third tier of the government. The passage of these Acts indicates a fundamental restructuring of the governance and administrative system of the country, based on the philosophy of decentralization and power to the people.

Sikkim introduced its Panchayati Raj Act in 1993 to conform to the 73rd Constitutional Amendment. The State has also conformed to the 74th Constitutional Amendment Act by bringing in the enabling legislation. The Sikkim Municipalities Act 2007 was introduced in March 2007 for setting up of Urban Local Bodies in the state.

II. Evolution of Local-Self Governance in Sikkim

Though Sikkim introduced its Panchayati Raj Act in 1993 to conform to the 73rd Amendment Act, the roots of Panchayati Raj in the State dates back to the time when Sikkim was a kingdom under the Namgyal Dynasty. During this period there were landlords or *Zamindars* who were also called *Kazi*. Under the *Kazi* there were *Mandals* and *Karbaris* whose job was to look after the workings in the field and collect taxes in the form of *Dhuri Khazana*. But the first recorded attempt to establish Panchayats in the

State was made as early as 1948¹ immediately after the abolition of *Zamindari* and *Addas* under the landlords. To begin with, an attempt was made to create Panchayats, consisting of the landlords or his representative and four other members from the block, selected by the people in a meeting convened for the purpose. These Panchayats filled the gap created by the abolition of *Addas* and were essentially quasi-judicial or *Nyaya* Panchayats, as is evident from the functions entrusted to them.

The Sikkim Panchayat Act, 1965 came into force in December 1965. It was promulgated to consolidate and amend laws relating to Panchayats in Sikkim. The objective of establishing these Panchayats was to facilitate rural development and to enable participation by all communities at the village level. The term of such Panchayats was three years and each of these Panchayats was assigned 16 duties and functions. To fulfill these duties, the Panchayats had resources comprising house tax, a proportion (10 percent) of the land revenue of the block, matching grants by the *Darbar* for original work (for which public contribution was collected), sanitation cess and water cess. The Sikkim Panchayat Act, 1965, also provided reservations for minorities.

In 1982 a new Act was enacted for decentralizing the work at district levels. This Act envisaged the constitution of Zilla Panchayats (ZP) at the district level.

Sikkim ushered in the new age of decentralization by implementing the Constitution 73rd Amendment Act, 1993. In doing so, it enacted the Sikkim Panchayat Act which was notified in October 1993. Sikkim follows a two-tier system of Panchayati Raj with the Zilla Panchayat at the district level and Gram Panchayat (GP) at the village level. The Sikkim Panchayat Act, 1993, enabled the Gram Panchayats and the Zilla Panchayats to have the authority to levy taxes, rates and fees. The duties cast by the constitution to the State Government viz. periodic holding of local elections, bringing out enabling legislations for the transfer of funds, functions and functionaries, constitution of State Finance Commission has been fully adhered to by the State in case of Rural Local Bodies (Panchayat Raj Institutions or PRIs).

¹Vide Notification No.3054-254/PS dated the 24th January 1948

The State has also implemented the 74th Constitutional Amendment Act with the setting up of Urban Local Bodies (ULBs) and the enabling legislation, The Sikkim Municipalities Act 2007, was enacted by the Legislative Assembly in March 2007. Though the Act was brought in 2007, the urban local bodies were formed only in 2010-11. Sikkim follows a three tier structure for the urban local bodies namely Municipal Corporation, Municipal Council and Nagar Panchayats. The State has adhered to all the provisions of the 74rd Amendment Act.

At present Sikkim consists of 4 Zilla Panchayats consisting of 110 Territorial Constituencies and 176 Gram Panchayats Units comprising of 989 wards. Of the 176 Gram Panchayats there are 2 traditional institutions of self-governance at Lachung and Lachen, also known as the *Dzumsas*. The *Dzumsas* were deemed to be Gram Panchayat Units (GPU) for the purpose of Sikkim Panchayat Act, 1993 and exercise its traditional powers and functions in addition to those of the Gram Panchayats. On the urban local body front there are 1 Municipal Corporation, 1 Municipal Council and 5 Nagar Panchayats in Sikkim. Table 1 shows the number local bodies –both rural and urban, in Sikkim as on 1 April 2013.

Table 1: Local Bodies in Sikkim

Rural Local Bodies (as on 01.04.2013)	Gram Panchayat (GP)	176
	Zilla Panchayat (ZP)	4
Urban Local Bodies (as on 01.04.2013)	Municipal Corporation	1
	Municipal Council	1
	Nagar Panchayat	5

The district wise distribution of Gram Panchayats along with their total area and population is given below. The list of GPs, their area and Scheduled Caste, Scheduled Tribe and Total population is given in Annexure-V.

Sr. No.	Name of the District	No. of Gram Panchayats	Area of GPs (hectares)	Population (2008 DSME Census)
1	South District	47	39222	121357
2	West District	55	42269	130687
3	North District	22	39244	35726
4	East District	50	41986	159725
	Total	176	162721	447495

The seven Urban Local Bodies in Sikkim along with their total area and population (as per the data collected by DESME census in 2008) is given below

Sl.No.	Municipality	Population	Area (sq. km.)
1	Gangtok Municipality	91,411	19.00
2	Namchi Municipal Council	11,822	6.00
3	Singtam Nagar Panchayat	6,769	1.40
4	Rangpo Nagar Panchayat	11,785	3.70
5	Mangan Nagar Panchayat	4,630	2.00
6	Jorethang Nagar Panchayat	9,324	2.00
7	Gyalshing Nagar Panchayat	3,575	2.10
	Total	139,316	36.20

The average area and population covered by the PRIs and UBLs at each level as per the 2008 DESME (Directorate of Economics, Statistics, Monitoring and Evaluation) census is given below:

	Area (hectares)	Population
Gram Panchayat	925	2,530
Zilla Panchayat	40,680	1,11,624
Urban Local Bodies	517	19,902

III. Status of Decentralized Governance and Devolution

One of the remarkable achievements of the State government is the degree of decentralization of power in rural areas. Power has been transferred to villages through Panchayats, to make the people partners in finalizing schemes and implementing them at the grassroots level. Sikkim has routinely been acknowledged as the best state in the country in the category of smaller states for its outstanding performance in strengthening and developing the Panchayati Raj institutions. The state government has adopted a strategy that mixes power decentralization, people's involvement and benefit centric activities. Developmental schemes are finalized and implemented at the grassroots level.

One of the landmark decisions the state Government has taken towards the rejuvenation of Panchayati Raj in Sikkim was to ensure that the people of the villages are totally

involved in the process that affects them and their future. Primary schools, health centre's, libraries, community information centres and small scale irrigation projects have already been transferred to the Panchayats. Local problems are resolved through panchayats and NGOs, and training workshops are organized to increase the expertise of the villagers.

Since the process of empowerment began, there has been a sustained effort to make the Panchayats effective institutions of local governance through training of the elected members, providing them funds for development and setting up various supporting bodies and institutions such as the State Election Commission, State Finance Commission, Block Administrative Centers (BAC) (These have now been renamed as Gram Bikash Kendras), District Planning Committees (DPC), Social Audit-cum-Vigilance Committees and the Gram Planning Forums (GPF).

Activity mapping was taken up which provides clarity with regard to the delegation of functions between the State Government, the Zilla Panchayats and the Gram Panchayats. It further provides for allocation of funds and functionaries to effectively discharge such functions.

The state government has taken several steps to help women who are socially, politically and economically underprivileged. In 2005, the Sikkim Panchayat Act was amended to insert a provision for one-third reservation for women in Gram and Ward Sabhas to ensure active participation of women in all decision making. Later, in 2007, this was increased to 40 percent reservation for women. In the Panchayat elections held in November 2012, the reservation for women was raised to 50 percent.

These serious and consistent efforts made by the Sikkim Government have benefited the people of the state. One of the indicators of the progress made by Sikkim is the various national awards conferred to the State for transferring power to the people. Sikkim was judged as the 3rd Best State in Panchayati Raj in 2006-07, 2nd Best State in Panchayati Raj in 2009-10 and 3rd Best State in 2010-11.

1. Devolution of Powers & Activity Mapping

A. Devolution of Functions to Rural Local Bodies

The Eleventh Schedule added to the Constitution by the 73rd Amendment lists twenty-nine functions which can be devolved to the Panchayati Raj Institutions (PRIs). States were free to set the speed and design of their approach to decentralization under the general framework of the Constitutional mandate. In order to operationalize administrative decentralization of funds, functions and functionaries among the PRIs, the Ministry of Rural Development (MoRD), Government of India in July 2001 constituted a Central task Force for suggesting the manner of transfer to each tier of the panchayats so that devolution of all the 29 functions enlisted in the Eleventh Schedule can be completed by 2002.

The Sikkim Panchayat Act, 1993 has provision for transfer of these functions to the PRIs. Accordingly the State Government through Executive orders (Notification no. 03/RMDD/P dated 29.04.2008 issued by Rural Management & Development Department, Government of Sikkim) transferred functions to the ZPs and GPs as detailed below. However, for effective functioning of both the State Government and the PRIs, it is necessary to delineate the role and responsibilities of the State Government and each tier of the PRIs for each of the subjects transferred. This exercise was done through activity mapping in April 2010.

Sl.No.	Name of Sector/Department	Activities under Zilla Panchayat	Activities under Gram Panchayat
1	Agriculture & Food Security	a) Identification of areas for all programmes. b) National Agricultural Insurance Scheme. c) Extension & demonstration on organic farming d) Conducting crop competition demonstration. e) Deconstruction program (identification of area and beneficiaries). f) Compensation for crop	a) Selection of beneficiaries for demonstration and organic manure production. b) Assist in organizing crop competitions & exhibition. c) Selection of beneficiaries for special program of organic farming. d) Generating yield data. Reporting of crop loss.

Sl.No.	Name of Sector/Department	Activities under Zilla Panchayat	Activities under Gram Panchayat
		<p>loss due to natural calamities.</p> <p>g) Establishment of storage facilities.</p> <p>h) Generate crop statistics.</p>	<p>e) Maintenance of infra-structures.</p> <p>f) Organizing & motivation for agriculture production.</p>
2	Horticulture and Cash Crops	<p>a) Extension & demonstration on organic farming related to horticulture.</p> <p>b) Conducting crop competition & exhibition.</p> <p>c) Training & demonstration of horticulture crops including fruits, Vegetables, potato, ginger & cardamom.</p> <p>d) Create awareness in floriculture as commercial venture.</p> <p>e) Assessment, verification and compensation of horticulture crop losses due to natural calamities.</p> <p>f) Establishment of storage facilities.</p> <p>g) Generate horticulture crop statistics.</p> <p>h) Motivation and implementation of crop insurance</p>	<p>a) Extension & demonstration on organic farming related to horticulture and development of local entrepreneurs for production of organic manures.</p> <p>b) Assist in organizing crop Competitions & exhibitions.</p> <p>c) Training & demonstration of horticulture crops through selection of right beneficiaries and areas.</p> <p>d) Assessment and reporting of horticulture crop losses.</p> <p>e) Maintenance of storage facilities.</p> <p>f) Generate horticulture crop statistics.</p> <p>g) Motivation of crop insurance programme.</p>
3	Animal Husbandry, Livestock, Veterinary Services	<p>a) Rabies control, vaccination & elimination of affected animals.</p> <p>b) Distribution of preventive materials for control of animal diseases Preventive measures.</p> <p>c) Compilation of reports & dissemination of information.</p> <p>d) Identification of areas for different types of animal development programme.</p> <p>e) Quality monitoring. Meat inspection & certification.</p> <p>f) Programmes for fodder production.</p> <p>g) Management of marketing</p>	<p>a) Reporting incidents & supervising implementation of works.</p> <p>b) Reporting incidents & supervising implementation of works.</p> <p>c) Supervision & local level survey. Implementation of programmes.</p> <p>d) Monitoring & regulation of wastes.</p> <p>e) Identification of beneficiaries. Distribution of fodder.</p> <p>f) Collection of products</p>

Sl.No.	Name of Sector/Department	Activities under Zilla Panchayat	Activities under Gram Panchayat
		<p>of animal product. Assessment of production. Processing centres.</p> <p>h) Training & awareness of animal husbandry related programmes.</p> <p>i) Organizing district-level training, workshops & programmes.</p> <p>j) Cross breeding – management of artificial insemination programmes.</p> <p>k) Execution of works between Rs.2.00 to Rs. 5.00 lakh. Identifying areas for various types of fisheries.</p>	<p>for large markets.</p> <p>g) Assessment of production-collection centres.</p> <p>h) Supervision of delivery of government services.</p> <p>i) Identification of training needs of farmers.</p> <p>j) Requisition of training programme.</p> <p>k) Distribution of high-bred varieties of farm animals.</p> <p>l) Execution of works up to Rs.2.00 lakh.</p> <p>m) Supervision of implementation</p>
4	Education	<p>a) Overall supervision of JHS except appointment and transfer of teachers.</p> <p>b) All repairs & maintenance of JHS. Supporting State authorities in survey & related projects. Literacy programmes. Monitoring the programmes.</p> <p>c) Construction of mid-day meal kitchen and its maintenance</p>	<p>a) Overall supervision of functioning of PS and LPS except appointment and transfer of teachers.</p> <p>b) All repairs & maintenance work up to Rs.10 lakh.</p> <p>c) Identification of learner's assisting in literacy survey.</p> <p>d) Supervision of programmes.</p>
5	Health & Family Welfare	<p>a) To facilitate the formation of village health and sanitation committees at the gram panchayat level.</p> <p>b) To ensure and help District Health Mission under NRHM to prepare need based demand driven socio demographic plans at the district level.</p> <p>c) To oversee effective implementation of health and family welfare programmes at the district level by monitoring and supervising the functions and functionaries, by</p>	<p>a) Form village health and sanitation; committee comprising of ANM/MPHW (M), ASHA, MSS, adequate representation for women members (Existing village sanitation committees under Total Sanitation campaign may be re-designated as Village Health and Sanitation Committees).</p> <p>b) To ensure and help village level health committees under</p>

Sl.No.	Name of Sector/Department	Activities under Zilla Panchayat	Activities under Gram Panchayat
		<p>training, equipping and empowering panchayat members suitably to manage and supervise the functioning of health care infra-structure and manpower and further co-ordinate works of different departments such as Health & Family Welfare, Social Welfare, Public Health Engineering, Rural Development, etc., at the district level.</p> <p>d) To ensure un-biased selection of ASHA in each village by panchayat members and to devise mechanism at the district level for monitoring of ASHA.</p> <p>e) Awareness generation regarding all health and family welfare related issues and generate demand from the community regarding available services provision under different National Health Programmes and State Service Provision. To increase service utilization at different levels through different effective locally acceptable approaches.</p>	<p>NRHM to prepare area specific, need based, demand driven, socio-demographic plans at the village/sub-centre level.</p> <p>c) To grant approval and ensure proper utilization of funds earmarked as untied funds under NRHM.</p> <p>d) To ensure selection of sincere and dedicated ASHA in villages. To promote access to improved health care at the household level through female health activist (ASHA).</p> <p>e) To demonstrate exemplary performance in compulsory registration of births, deaths, marriages and pregnancies. Ensuring safe deliveries to bring reduction in Infant Mortality Rate (IMR) and Maternal Mortality Rate (MMR).</p> <p>f) Identification of people in need of services and facilitate providing services in collaboration with village level health workers in respect of National Programmes like Reproductive and Child Health, Blindness, TB Control, STD/HIV/AIDS, etc.</p> <p>g) Keeping provision of fund for maternal and child health activities (referral of high risk cases, etc.) in PRI budget.</p> <p>h) Awareness generation regarding all health and family welfare related</p>

Sl.No.	Name of Sector/Department	Activities under Zilla Panchayat	Activities under Gram Panchayat
			issues and to generate demand from the community for services under different National and State Health Programmes.
6	Forests, Environment & Wildlife	<ul style="list-style-type: none"> a) Facilitation for marketing of saplings for government & private plantation. b) Providing marketing facilities for medicinal plants & other forestry products. c) Training for cultivation. Protection support to Smriti Van. d) Support for control of forest fire. Prevention & control. e) Awareness on grazing-regulated grazing. f) Promotion of NTFP-bamboo plantations. g) Promotion of timber substitutes marketing. h) Identification of gram Panchayats for the programme. i) Monitoring of the programme. Identification of gram panchayats for the programme. j) Harvesting & distribution of fuel wood. 	<ul style="list-style-type: none"> a) Establishment of community nurseries. b) Establishment of medical plants gardens for commercial purpose. c) Establishment of Smriti vans. d) Control of forest fires. e) Co-ordination with JFMC. f) Control of grazing on forest land. g) Implementation of regulated grazing. h) Plantation of NTFP-production. i) Micro-planning & implementation of soil conservation works. j) Planning & implementation of Green Mission works. k) Planning & implementation of fuel wood plantation in community lands. l) Identification of sites. Upkeep of parks & gardens.
7	Commerce & Industries	<ul style="list-style-type: none"> a) Providing assistance to trained beneficiaries to start their own units including credit support. b) Organizing entrepreneurial development programmes. c) Providing marketing facilities for cottage and village products. d) Identifying locations for specific industrial & commercial activity. 	<ul style="list-style-type: none"> a) Identification of beneficiaries for training. b) Distribution of raw materials. c) Promotion of cottage industries based on locally available materials.
8	Disaster Management	<ul style="list-style-type: none"> a) Assisting in assessment of damages during natural 	<ul style="list-style-type: none"> a) Mobilizing community organization for relief

Sl.No.	Name of Sector/Department	Activities under Zilla Panchayat	Activities under Gram Panchayat
		<p>calamity. Providing training on rescue and relief operation.</p> <p>b) Coordinating with District Relief Committee and Village Relief Committee.</p> <p>c) Investment in preventive measures and also preparedness.</p> <p>d) Maintenance & minor repairs between Rs.10 to Rs.20 lakh</p>	<p>and rescue.</p> <p>b) Organizing rescue and relief through the Gram Panchayat and Ward Disaster Management committees.</p> <p>c) Temporary restoration of village road, water supply, schools & health centers. Identification of victims and providing relief</p>
9	Irrigation	Creation of minor irrigation channels	<p>Identification of locations for minor irrigation channels.</p> <p>All repairs of minor irrigation channels</p>
10	Cultural Activities	Identification and preservation of heritage sites.	<p>Promotion of folk art.</p> <p>Preservation of traditional culture and customs.</p> <p>Rural (village) libraries.</p>
11	Rural Water Supply	All maintenance and new schemes between Rs.10.00 to Rs.20.00 lakhs	Minor repairs and new schemes upto Rs.10.00 lakhs.
12	Rural Bridges	All maintenance and new schemes between Rs.10.00 to Rs.20.00 lakhs	Minor repairs and new schemes upto Rs.10.00 lakhs.
13	Rural Sanitation	<p>a) Promoting environment friendly means of disposal of solid and liquid waste.</p> <p>b) Maintenance of environmental hygiene.</p> <p>c) Construction and maintenance of institutional and community latrines and bathing places.</p>	<p>a) Conducting environment friendly waste management through Gram Panchayat level Water and Sanitation Committees.</p> <p>b) Construction and maintenance of Individual Sanitary latrines and bathing cubicles.</p>
14	Cooperatives	Promotion of cooperative movement	Generating awareness of cooperatives
15	Misc.	<p>a) Regulating building construction. Rural street lightning and its maintenance.</p> <p>b) Establishment & maintenance of crematoriums and burial places.</p>	<p>a) Enforcing regulation for building construction.</p> <p>b) Establishing facilities for generation of renewable energy sources.</p> <p>c) Reporting on presence of dead carcasses.</p>

Sl.No.	Name of Sector/Department	Activities under Zilla Panchayat	Activities under Gram Panchayat
		c) Regulating disposal of carcasses. d) Construction of ICDS Centres. e) Disbursement of OAP & SA. f) Small Family Benefit Scheme. g) National Family Benefit Scheme. h) Promotion of eco-tourism. i) Maintaining tourist infrastructure and amenities at the district level. j) Promotion of use of renewable energy sources. k) Maintaining haat sheds at the Sub-Divisional level markets not falling under the jurisdiction of ULBs. l) Assisting the State Government in collection of data/ survey/ maintenance of law & order and IEC activities.	d) Supervision and maintenance of ICDS Centres. e) Maintaining tourist infrastructure and amenities at the village level. f) Regulating the use of haat sheds at the Sub-Divisional level markets not falling under the jurisdiction of ULBs. g) Collection of data for the state Government and reporting to the District Administration of the law & order situation including potential dangers and disturbances.
16	All Centrally Sponsored Schemes	As per guidelines given by GOI	As per guidelines given by GOI

B. Devolution of Functions to the Urban Local Bodies (ULBs)

Similarly the Twelfth Schedule added to the Constitution by the 74th Amendment lists eighteen functions which can be devolved to the urban local bodies. States were free to set the speed and design of their approach to decentralization under the general framework of the Constitutional mandate. The Sikkim Municipalities Act, 2007 provides for devolution of all 18 functions included in the Twelfth Schedule to the Municipal Corporations, Municipal Councils and Nagar Panchayats.

The Notification No. GoS/UD&HD/6/502/10/37 dated 25.06.2010 issued by the Urban Development & Housing Department, Government of Sikkim, shows the list of functions devolved /activities transferred to Urban Local Bodies:

Name of Department	Name of Sector	Activities under Municipal Corporation	Activities under Municipal Council	Activities under Nagar Panchayat
Urban Development & Housing	Trade License	1. Issue of Trade License within the jurisdiction. 2. Renewal of Trade License 3. Supervisory functions	1. Renewal of Trade License 2. Supervisory functions	1. Supervisory functions
	Car Parking	1. Calling NITS for award of Car Parking Contract within the jurisdiction 2. Evaluation and Award of Car Parking Contract	1. Calling NITS for award of Car Parking Contract within the jurisdiction 2. Evaluation and Award of Car Parking Contract	1. Calling NITS for award of Car Parking Contract within the jurisdiction
	Bazaar Contract	1. Calling NITS for award of Bazaar Contract within the jurisdiction 2. Evaluation and Award of Bazaar Contract	1) Calling NITS for award of Bazaar Contract within the jurisdiction 2) Evaluation and Award of Bazaar Contract	1) Calling NITS for award of Bazaar Contract within the jurisdiction
	Sanitation/ Solid Waste Management	1. Collection and disposal of Municipal Solid Waste 2. Collection of Sanitation Charges	1. Collection and disposal of Municipal Solid Waste 2. Collection of Sanitation Charges	1. Collection and disposal of Municipal Solid Waste 2. Collection of Sanitation Charges
	Urban Poverty Alleviation	Implementation of Poverty Alleviation Schemes	Implementation of Poverty Alleviation Schemes	Implementation of Poverty Alleviation Schemes
	Civil Works	Calling tender, conclusion of agreement, acceptance of tenders and execution of tender works up to 50 Lakh	Calling tender, conclusion of agreement, acceptance of tenders and execution of tender works up to 30 Lakh	Calling tender, conclusion of agreement, acceptance of tenders and execution of tender works up to 20 Lakh

2. Own Revenues of Local Bodies

In order to function as institutions of self-governance, the local bodies (both rural and urban local bodies) in Sikkim are empowered to raise tax and non-tax revenues. Sikkim Government vide notification no. 05/RM&DD/P dated 27/09/2010 has fixed the taxes, their rates and the fees to be levied by the Gram panchayat (see Annexure-II for the notification). The department is actively involved not only in sensitizing panchayat representatives for raising own resources but is also monitoring their efforts in this direction.

As per the Government's notification the taxes and non-taxes levied by the GPs in Sikkim are as follows:

- i. Household Tax
- ii. Water and Sanitation Tax
- iii. Village Road and Environment
- iv. Sale of Tender Forms
- v. Building Construction fee
- vi. Other Miscellaneous Receipts (Bank interest, donation, disposal of unserviceable items, charges for use of Panchayat Ghars/ Conference Halls/ other properties etc.) (As per Panchayat resolution duly approved by Gram Sabha)
- vii. Trade License fees and hawker license fees
- viii. Fees on Mela / Picnic etc. in rural area
- ix. Fees for construction of temporary sheds for any kind of social gathering in public property
- x. Fees for minor dispute redressal

As the ULBs have recently been formed in the State in 2010-11, the transfer of functions is taking place progressively. Sikkim Municipalities Act, 2007 empowers the Municipalities in the State to raise resources by way of levying taxes and non-taxes.

The following table (table 2) gives the own revenue mobilization by the PRIs and ULBs during the period 2009-10 to 2012-13. (For details on own revenues relating to different tiers of local bodies refer to Schedules and Statements).

Table 2: Own Revenues of Local Bodies in Sikkim

(Rs. in lakhs)

		Rural Local Bodies				Urban Local Bodies			
		2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13
A	Tax Revenue					9.41	54.26	66.65	
i.	Bazaar tax					9.41	54.26	66.65	
B	Non-tax Revenue	7.10	6.01	14.91	14.91	87.86	364.52	543.09	
a	Water charges	0.12	0.78	1.03	1.03				
b	Fess/User charges	3.62	3.81	9.75	9.75	85.2	346.99	508.86	
c	Irrigation charges	0.00	0.00	0.01	0.01				
d	Others								
(i)	Sale of tender forms & rental income	3.36	1.42	4.12	4.12				
(ii)	Bank interest					2.66	17.53	34.23	

3. Financial Performance of PRIs

The tables 3 and 4 present respectively the sources of revenue and expenditures of Zilla Panchayats in Sikkim for the period 2009-10 to 2012-13 while tables 5 and 6 shows the sources of revenue and expenditure of Gram Panchayats in Sikkim for the above mentioned period.

Table 3: Revenues of Zilla Panchayats in Sikkim

(Rs. in crores)

Item	2009-10	2010-11	2011-12	2012-13
Own Tax	--	--	--	--
Own Non-Tax (incl. user charges)	0.026	0.007	0.012	0.012
Total Own Revenue	0.026	0.007	0.012	0.012
Assignment + Devolution		0.720	0.710	1.210
Grants-in-Aid from Stat Govt.	3.450	4.710	5.510	3.420
Transfer from 13 th FC/ 12 th FC	1.710	1.830	18.240	5.330
Total Revenue	5.186	7.267	24.472	9.972

Table 4: Expenditures of Zilla Panchayats in Sikkim

(Rs. in crores)

Item	2009-10	2010-11	2011-12	2012-13
Revenue Expenditure	11.580	6.930	21.560	19.480
Capital Expenditure	4.340	12.300	7.940	5.410
Total Expenditure	15.920	19.230	29.500	24.890

Table 5: Revenues of Gram Panchayats in Sikkim

(Rs. in crores)

Item	2009-10	2010-11	2011-12	2012-13
Own Tax	--	--	--	--
Own Non-Tax (incl. user charges)	0.045	0.053	0.137	0.137
Total Own Revenue	0.045	0.053	0.137	0.137
Assignment + Devolution		1.740	1.570	2.580
Grants-in-Aid from Stat Govt.	4.160	2.860	1.990	2.400
Transfer from 13 th FC/ 12 th FC	3.480	6.150	7.220	11.250
Total Revenue	7.685	10.803	10.917	16.367

Table 6: Expenditures of Gram Panchayats in Sikkim

(Rs. in crores)

Item	2009-10	2010-11	2011-12	2012-13
Revenue Expenditure	7.690	10.790	10.940	16.360
Capital Expenditure	--	--	--	--
Total Expenditure	7.690	10.790	10.940	16.360

Similarly tables 7 and 8 presents the sources of revenue and expenditures of Municipal Corporation, Municipal Council and Nagar Panchayats in the State for the period 2010-11 to 2012-13.

Table 7: Revenues of Urban Local Bodies in Sikkim

Item	Municipal Corporation			Municipal Council			Nagar Panchayats		
	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
Own Tax	--	0.26	0.26	--	0.07	0.06	0.09	0.22	0.35
Own Non-Tax (incl. user charges)	0.64	2.76	4.16	0.02	0.19	0.37	0.21	0.70	0.90
Total Own Revenue	0.64	3.02	4.42	0.02	0.26	0.43	0.30	0.92	1.25
Assignment + Devolution	--	--	--	--	--	--	--	--	--
Grants-in-Aid from Stat Govt.	2.58	2.57	1.62	0.33	0.55	0.26	0.97	1.13	0.70
Transfer from 13 th FC/12 th FC	--	--	0.17	0.01	--	0.04	0.03	0.02	0.07
Total Revenue	3.22	5.59	6.21	0.36	0.81	0.73	1.30	2.07	2.02

(Rs. in crores)

Table 8: Expenditure of Urban Local Bodies in Sikkim

(Rs. in crores)

Item	Municipal Corporation			Municipal Council			Nagar Panchayats		
	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
Revenue Expenditure	1.80	3.88	4.08	0.25	0.76	0.73	0.30	1.11	1.20
Capital Expenditure	0.52	0.34	0.68	0.01	0.17	0.02	0.07	0.46	0.13
Total Expenditure	2.32	4.22	4.76	0.26	0.93	0.75	0.37	1.57	1.33

4. Elections

As envisaged in the Amendment Act, the State Government is regularly holding elections for its local bodies. The State Election Commission of Sikkim was constituted in 1992 as an independent constitutional body in pursuance of the 73rd and 74th Amendment of the Constitution of India and is vested the responsibility for superintendence, direction and control of preparation of electoral rolls for conducting of all elections to local bodies in a free and fair manner.

The last elections of the Rural Local Bodies in Sikkim were held on 3 November 2012 while that of Urban Local Bodies was held on 27 April 2010.

5. Audit of Accounts

In keeping with the recommendations of Eleventh Finance Commission and guidelines issued by Ministry of Finance, the Government of Sikkim has entrusted the task of audit of accounts of Panchayati Raj Institutions to C&AG under Section 20(1) of C&AG's DPC Act 1971 in August 2001. Accordingly, audit of the GPs is being conducted biannually and ZPs annually by the office of the Principal Accountant General since May 2003 as per the methodology and procedure enshrined in Auditing Standards and the Guidelines issued by C&AG from time to time. Accounts of PRIs are also audited by the Director, Local Fund Audit and by a Chartered Accountant hired for this purpose. The state Government has adopted the revised format prepared by CAG for accounting purposes. Latest year up to which the accounts of the rural local bodies have been audited is 2010-11.

The accounts of ULBs are maintained by ULB themselves. The Technical Guidance & Support (TG&S) is being provided by AG Office and the audit is also being carried out by the Director, Local Fund Audit, FRED (i.e. Finance, Revenue and Expenditure Department).

The ULBs follow Sikkim Municipal Accounting Manual which is based on National Municipal Accounting Manual being provided to all the States by the Ministry of Urban Development, Government of India for uniform procedure. Audit of the Gangtok Municipal Corporation has been carried out up to 2011-12.

6. Market Borrowings

Though the Sikkim Municipalities Act, 2007 has some provisions to raise loans by the ULBs, the ULBs have not raised any loans or borrowings (for details refer to Chapter XII, Sections 68 to 80 of the Act).

As regards the PRIs, there is no such enabling provision in the Sikkim Panchayat Act, 1993, which empower the rural local bodies to raise loans.

7. State Finance Commissions

Constitution of a State Finance Commission every five years is mandated in Article 243I (1) and 243Y (1) of the 73rd and 74th Constitutional Amendment Act (CAA) of India, 1993. The State Finance Commissions are assigned the task of reviewing the financial position of local bodies and making recommendations on the sharing and assignment of various taxes, duties, tolls, fees etc. and grants-in-aid to be given to the local bodies from the consolidated fund of the State.

Following the Constitutional obligation, Sikkim set up its first Commission on 22nd July 1998. The Commission submitted its Report on 16th August 1999. The Second State Finance Commission was notified on 5th July 2003. This Commission deliberated over a year and submitted its Report on 30th September 2004.

Third Finance Commission of the State was constituted in March 2009 and it submitted the report in February 2010. The report of the Commission covered the five years period 2010-11 to 2014-15. The Fourth Finance Commission of Sikkim was constituted in June 2012 and it submitted the report in May 2013. The details of the recommendations of the different State Finance Commissions along with the action taken by Government of Sikkim are dealt with in the next section.

The dates of constitution of the different State Finance Commissions, dates of submission of their reports and the period of coverage of each of the four SFCs along with the date of submission of Action taken Report (ATR) by the State Government is presented in table 9.

Table 9: Status of State Finance Commissions

Round	Date of Constitution of SFC	Date of Submission of Report	Period of coverage	ATR Submitted on
First SFC	22.07.1998	16.08.1999	2000-01 to 2004-05	June 2000
Second SFC	05.07.2003	30.09.2004	2005-06 to 2009-10	25.2.2006
Third SFC	04.03.2009	27.02.2010	2010-11 to 2014-15	23.03.2010
Fourth SFC	15.06.2012	15.05.2013	2015-16 to 2019-20	Under Consideration

It may be noted that the urban local bodies in the State were set up recently in 2010-11. As a result the recommendations of the first three State Finance Commissions of the State relate only to the Panchayat Raj Institutions (PRIs).

IV. Recommendations of State Finance Commissions and Action Taken by the Government

A. Recommendations of the 1st State Finance Commission and Action Taken by the Government

	Recommendations of the 1st SFC	Action taken
1	The institutions of LSG will not be able to discharge their responsibilities without required fund and staff. Presently, these institutions are totally dependent on Grants-in-Aid provided by the State Government and the Grants from the Union Government through poverty alleviation and other schemes. As such the	Accepted by the Government

	Recommendations of the 1st SFC	Action taken
	Commission recommends providing and enhancing funds provided to Local Bodies.	
2	Over the past decade, the proportion of Plan Expenditure for district has increased and with further decentralization, this share will go up. A substantial part of this should be entitlements to the local bodies in the form of share of tax-revenue.	Accepted by the Government
3	A large number of CSSs such as JRY, IRDP, ARWSP, etc. are in operation in which central releases have to be matched by appropriate State release. Such State and Central releases would continue to be grants to the LBs.	Accepted by the Government
4	In view of financial position of State Government, the Commission recommends that 1% of the net proceeds of all taxes collected by the State in a year should be transferred to the LBs (PRIs). Such funds may be released to the district on quarterly basis based on the criteria such as: i) The geographical imbalance of the district, ii) The monsoon, iii) Socio-economic living standards of the people iv) The main objective of such a system of distribution was to allocate large resources to the backward Panchayat Areas	Accepted by the Government
5	Non-Plan expenditure will also be in the form of grants to the Local Bodies.	Accepted by the Government
6	So far the Government has not been collecting property tax within the urban areas. The Commission recommends that property tax should be imposed at the earliest and this tax should be collected by the Urban Local Bodies.	Accepted by the Government
7	Urban Land Tax in the form of ground rent @ Rs. 0.25 per sq.ft. is being often collected by the State Government. This tax should be enhanced to Rs 1.00 per sq. ft. per annum within Gangtok town area, and Rs 0.50 per sq.ft. per annum in other Urban Areas of Sikkim, and should be handed over to the Local Bodies.	Accepted by the Government
8	Entertainment Tax should be enhanced by 10%. In order to avoid leakage of tax revenue, the collection system should be monitored by way of affixing revenue stamps of the tax value on every ticket sold. This may be made applicable for Cinema ticket, Video Hall Ticket, Cultural programme and Musical Show.	Accepted by the Government
9	1st SFC recommends adopting the system of having Toll Check Posts in every entry point of the Municipal Corporation. Every vehicle other than local taxis of the Corporation should pay Rs. 5/- in the entry point, and truck and buses should pay Rs. 100/-.	Recommendation has been kept in abeyance
10	The Commission recommends to make the rate double of the existing trade license/hawkers license	Accepted by the

	Recommendations of the 1st SFC	Action taken
		Government
11	The Municipal Corporation should levy professional tax depending upon the nature and profitability of the profession.	Recommendation has been kept in abeyance
12	The Municipal Corporation and the State Govt. Department i.e. Urban Development & Housing Department should introduce the system of charging Rs. 1/- for the usage of the public latrine constructed by the Corporation/Department.	Accepted by the Government
13	The advertisement tax should be increased by 100% within the area Municipal Corporation/Bazaar	Accepted by the Government
14	The Department of Urban Development & Housing and the Municipal Corporation should revise the rent of hat shed and rent of Super Market premises as per the revised rate of Govt. i.e. Rs.3/- per square feet.	Accepted by the Government
15	The Commission recommends that the Panchayat Units should realize the Dhuri Khajana at the following rate instead of Rs.1/-per house as being collected by the Land Revenue Department. (a) RCC Building Rs.50 per annum. (b) Other House (Ekra/wall) Rs.20 per annum. (c) Huts (temporary) Rs.5 per annum.	Accepted by the Government
16	The Panchayat units should realize Rs.1/- per tap from the user of water	Accepted by the Government
17	Irrigation Facility provided by the State Govt. The Panchayat unit should realize the following water cesses from the user of irrigation at the following rate: a. The user having the holding up to 5 acre - Rs.25 per year b. Above 5 acre and up to 8 acre - Rs.50 per year c. Above 8 acre - Rs.100 per year	Accepted by the Government
18	Fee for construction of new houses: a. Pucca House/RCC - Rs 50/- b. Temporary House/huts - Rs 100/-	Accepted by the Government
19	The Commission recommends realizing the fee from occupation of haat area under Rural Marketing Centre - Rs.2/- per occupation during the haat from the Public/Grocery seller.	Accepted by the Government
20	The infrastructure /establishment expenditure in Panchayat being presently borne by the State Government should continue.	Accepted by the Government
21	The Commission recommends the introduction of new taxes and enhancement of some of the existing ones. It further recommends the assignment of some of these taxes for collection and	

	Recommendations of the 1st SFC	Action taken
	appropriation by the Panchayats and Municipalities in order to discharge their obligatory functions under the respective Acts.	
Other Recommendations:		
22	1st SFC has recommended the devolution of administrative and financial powers and functions to the PRIs and setting up of suitable administrative machinery at the district level. It has recommended constituting four cells to manage the functions of the Local Bodies. These are Administrative Cell, Finance & Accounts Cell, Technical Cell, and Planning Cell	No information is available
23	Every ZP prepares a detailed district budget taking into account both the Plan and Non-Plan revenue expenditure. The ZP's budget will then be duly scrutinized by the Finance Department of the Government of Sikkim and will be incorporated in its General Budget to be presented to the State Legislature. The State Government will communicate at the beginning of the financial year, in accordance with the budget passed by the State Legislature, the fund that is earmarked under Non-Plan and Plan. The funds so transferred and the resource generated by the ZP will form the 'Consolidated Fund of the Zilla Panchayat'. All expenditure from this Fund shall be incurred in accordance with Sikkim Zilla Panchayat Financial Rules and be subjected to audit by the AG Sikkim	No information is available
24	A calendar of events for the planning process is recommended so that ZP Plan can be smoothly incorporated into the State Sector Plan. This process has been designed to ensure that every reasonable local aspiration even at the village level is taken note of	No information is available
25	Early constitution of the DPC to consolidate the plans prepared by Panchayats and Municipalities in the district as whole. This has been done to ensure active involvement of people not only in the identification of schemes but also for the maintenance of assets	No information is available

B. Recommendations of the 2nd State Finance Commission and Action Taken by the Government

	Recommendations of the 2nd SFC	Action taken
1	Introduction and assignment of the following taxes, fees charges etc. to the Local bodies: <ul style="list-style-type: none"> • Introduction of taxes on property in Municipal areas. • Introduction of user charge for drinking water in Panchayat areas @ Rs.5/- per house per year. 	No information is available

	Recommendations of the 2nd SFC	Action taken
	<ul style="list-style-type: none"> • Introduction of user charge for use of irrigation water per annum. • Holding up to 2 ha - Rs 25/-, Holdings above 2ha and up to 4 ha - Rs 50/-, Holdings above 4 ha - Rs 100/-. • Introduction of fees for construction of house in Panchayat Area. • RCC Buildings - Rs 100/-, Other Buildings (Ekra, Brick etc) - Rs 50/-. • Introduction of fees for occupation of haat shed in the Panchayat area @ Rs 5/- per occupation/per day for an area measuring 16 sq.ft. For occupation of additional area, the charge may be Rs 1/- per sq.ft. • Assignment of taxes on fairs, melas, markets and entertainment in Panchayat areas to PRIs. • Introduction of service charges for registration of births and deaths @ Rs 10/- for both cases. 	
2	Allocation of grants to meet establishment cost of PRIs amounting to Rs 525.00 lakh per annum with an incremental rate of 7% per annum for the subsequent years	Rs. 90.00 lakh per annum was finalized
3	Setting up of Local Area Development Fund with an amount of Rs 3.00 lakh per annum and Rs.2.00 lakh per annum for the Adyaksha and Up-Adyaksha	No information is available
4	Pension and medical benefits to Panchayats	Not accepted citing financial condition of the Government
5	<ul style="list-style-type: none"> • Enhancement of rates of Honorarium of the elected members of the Gram Panchayats and Zilla Panchayats. • Honorarium of Gram Panchayat Sabhapati to be increased from Rs.400/- in 1995 to Rs.1000/- in 2005. • Honorarium to other members of Gram Panchayat to be increased from Rs.300/- in 1995 to Rs.800/- in 2005. • Honorarium to Zilla Panchayat Members be increased from Rs.800/- in 1998 to Rs.1000/- in 2005 	Accepted by the Government
Other Recommendations:		
6	Preparation of Panchayat budgets	No information is available
7	Framing of Sikkim Gram Panchayat Financial Rules	Accepted by the Government

	Recommendations of the 2nd SFC	Action taken
8	Amendment of the Sikkim Zilla Panchayat Financial Rules, 2001	No information is available
9	Posting of District Planning Officer as Member Secretary of District Planning Committee	Accepted by the Government
10	Constitution of Committee for Monitoring and Evaluation	No information is available
11	Winding up of advisory body to the District Planning Committee	Accepted by the Government
12	<ul style="list-style-type: none"> • Reconciliation of accounts of PRIs with the Rural Management & Development Department. • Allowing the PRIs some scope for self-determination in selection of developmental programmes. • Devolution of Powers to the District Sub-Divisional Level Officials 	No information is available
13	Creation of Panchayat cadre, and 4 DRDAs	No information is available

C. Recommendations of the 3rd State Finance Commission and Action Taken by the Government

	Recommendations of the 3rd State Finance Commission	Action Taken
1	<ul style="list-style-type: none"> • Household Tax @ Rs. 5/-, Rs. 10/- and Rs.15/- per month from each household- small, medium, and bigger respectively. • For Resorts, hotel, restaurant, guest houses @ Rs. 5000/- per annum. • Water and Sanitation Tax @ Re. 1/- per month from each household. • Village Road and Environment Tax @ Rs. 2/- per month from each household. • Panchayat Recommendation /Clearance Certificate Fees @ Rs. 20/- per case. Sale of Tender Forms as per Government norms. • Building Construction fee @ Rs. 2/- per Sq. ft. for RCC 	Accepted with modification, i.e. Household Tax for resorts, hotels, restaurant & guest houses to be Rs.2500 per annum in place of Rs.5000 per annum

	Recommendations of the 3rd State Finance Commission	Action Taken
	<p>building and @ Re. 1/- per sq. ft. for Ekra /Kacha structure.</p> <ul style="list-style-type: none"> • Other Miscellaneous Receipts (Bank interest, donation, disposal of unserviceable items, charges for use of Panchayat Ghars/ Conference Halls/ other properties etc.) (As per Panchayat resolution duly approved by DPC). • Trade License fees and hawker license fees as per UD&HD rates. • Fees on Mela/Picnic etc. in rural area. (As per Panchayat resolution duly approved by DPC). • Fees for construction of temporary sheds for any kind of social gathering in public property. • Fees @ Rs. 20/- per application/case for minor dispute redressal. (Such redressal forum should be created in GPs). 	
2	<p>Annual administrative expenditure of 163 Gram Panchayats and 4 Zilla Panchayats has been estimated at Rs. 600.00 lakh for the year 2010-11 and it is estimated that this expenditure will increase by 8% per annum, therefore the total administrative expenditure for a period of 5 years i.e. 2010-2015 is estimated at Rs. 3667.00 lakh.</p> <p>Gap between the administrative expenditure and own revenue of the PRIs is 418.00 lakh for the year 2010-11 and Rs. 2600.00 lakh for a period of 5 years i.e. 2010-15.</p> <p>It is recommended that this gap in the administrative expenditure and revenue can be met by sharing of net proceeds of following revenue (Land Revenue, Stamps and registration, Tax on Sale, Trade etc., Animal Husbandry, Forestry and Wildlife, Minor Irrigation, Village and small industries, and Tourism) of the State Government and duly supplemented by grants-in-aid by the State Government.</p> <p>It is recommended that for the financial year 2010-11, 2% of the net proceeds of State revenue from the above sources which comes to Rs. 117.10 lakh may be transferred to the PRIs.</p>	Accepted but subject to the availability of adequate funds
3	<p>Distribution of share of revenue as recommended above in between the ZPs and the GPs will be in the ratio of 40:60 and the internal allocation in-between the ZPs and GPs will be on share percentage based on population figures of 2001</p>	Accepted with modification in the ratio as 30:70
4	<p>It is recommended that for a five year period of 2010-15 the State Government may provide Specific Purpose Grant from the following 15 Sectors (Agriculture, Horticulture, Animal Husbandry, HRDD, Health, Forest, Commerce & Industries, Disaster Management, Irrigation, Culture, Rural Management & Development, Co-operative, Social Welfare, Tourism, and</p>	Accepted but subject to the availability of adequate funds

	Recommendations of the 3rd State Finance Commission	Action Taken
	<p>Power) at a percentage rate ranging from 2% to 35% (approx).</p> <p>In addition to the above recommendations, salary provisions upto Junior High School level shall continue to be released to GPs by HRDD. The total annual allocation under this head comes to Rs. 7679.30 Lakh. For 5 years it works out to Rs. 46882.88 lakh (2010-2015) excluding Teacher's salaries. The distribution of above fund between the ZPs and the GPs will be in the ratio of 30:70. The horizontal distribution among the 4 ZPs will be on the basis of population and area. The internal distribution between the GPs will be on the basis of population figure of 2001</p>	
5	<p>In addition to the Specific Purpose Grant given by various departments to PRIs, it is further proposed that a General Purpose Grant at an approx 20% of State Plan budget under RMDD sector should be made available to the PRIs as Untied Fund. It is estimated that annual allocation of this General Purpose Grant would come to Rs. 2439.00 lakh and for 5 years this grant would come to Rs. 14891.00 lakh.</p> <p>It is further recommended that the internal distribution of this grant between ZPs and GPs may be in the ratio of 10:90, and the horizontal distribution among the various GPs may be based on population</p>	Accepted but subject to the availability of adequate funds and review based on performance
6	<p>Municipalities will impose and collect the following revenues:</p> <ul style="list-style-type: none"> • Property tax, • Toll tax, • Other taxes, • Sanitation charges, • Parking, • Rent from premises, • Other charges, • Blueprint fee, • License fee, • Other fees& Fines. <p>Anticipated collection for 2010-11 is Rs. 316.00 lakh and accordingly Rs. 1919.00 lakh will be collected for 5 years (2010-15). Administrative expenses for ULBs are estimated at Rs. 767.00 lakh for 2010-11 and Rs. 4678.00 lakh for 2010-15. The gap between the administrative expenses and the own revenue of the ULBs comes to Rs. 451.00 lakh for 2010-11 and Rs. 2759.00 lakh for 5 years (2010-15).</p> <p>Out of net proceeds of the States revenue under Entertainment</p>	Accepted, but UD&HD shall devise appropriate methodology to impose & collect the revenue. Devolution is limited to 1.5% of net collection. Grants release is subject to performance review of ULBs.

	Recommendations of the 3rd State Finance Commission	Action Taken
	<p>Tax and Trade Tax /VAT, it is recommended to share Rs. 125.00 lakh for 2010-11 and Rs. 685.00 lakh for 5 years (2010-15). There would still be a gap of Rs. 326.00 lakh in 2010-11 and Rs. 2074.00 lakh in 2010-15.</p> <p>This gap may partially be met from anticipated savings out of existing administrative expenditure of UD&HD. The CFC/Government of India may be requested to provide special funds of Rs. 1850.00 lakh for meeting the committed liability of ULBs for effective devolution of powers as per 74th Amendment.</p> <p>Beside this, for carrying out the different functional activities of the Municipalities, grant @ Rs. 2000.00 lakh annually with 10% increase i.e. Rs. 12210.00 lakh for 5 year (2010-15) should be provided.</p>	
7	As per provision under Art.280 (3) (bb) of the Constitution, the 12th CFC had allocated Rs. 1400.00 lakh to Sikkim for PRIs and ULBs. It is recommended that CFC/Government of India may allocate such grant @ Rs. 150 per capita per annum. The annual allocation would thus be Rs. 871.00 lakh and for 5 years it comes to 4355.00 lakh (2010-15)	13th FC has given recommendation, and transfer of funds to be made as provided.
8	Monitoring and evaluation of performance of the PRIs shall be undertaken by Directorate of Panchayats. Special incentive grant of Rs. 20.00 lakh to each of top 3 GPs and Rs. 30.00 lakh to the top ZP annually may be provided	Accepted with modification: Rs. 2.00 lakh to each of top 4 GPs. Rs. 5.00 lakh to one top ZP annually
9	Every GP and ZP shall have a separate account for Non-plan grant including collection of revenue. All the revenue collected or levied etc will be deposited in this account. The Non Plan Grant of Government shall also be deposited in this account. Accordingly it is recommended that the Panchayat Act and Finance rules should be amended to allow for different account one for Plan and other for Non plan by the respective GPs. This fund should be used for expenditure on salary, honorarium, expenditure on maintenance, purchase of stationary, equipment, etc. and to meet expenditure of Gram Prasashan Kendra. This account may be operated by Panchayat President and Secretary. All withdrawal from this account for any specific purpose can be made based on format prescribed by DLFA. Such expenditure should conform to the budget of the GP approved by DPC. The monthly bank statement of this account indicating the receipt and expenditure should be submitted to respective DPO who will compile such bank statement of the District and submit the report	No action is required since the simplified accounts formats prescribed by C & AG for PRIs addresses this issue

	Recommendations of the 3rd State Finance Commission	Action Taken
	to DLFA bi-monthly. DLFA will take up auditing of accounts of the GPs and ZPs from time to time and see that the expenditure is as prescribed and approved by District Planning Committee	
Other Recommendations:		
10	As per the Sikkim Panchayat Act, Section 40, at present, the rates of levy of Taxes, fees are to be approved by the State Government. This approval of the rates by the State Government is resulting delay in implementation of this provision. As such, it is recommended that the authority to approve the rates for levying of taxes and fees may be delegated to the DPC. The Commission is recommending minimum rates for various fees and taxes in the report. However, representatives of GP may revise these rates upwards with the prior approval of the Gram Sabha and submit to the DPC for approval	Power retained by the Govt., since DPC is a statutory body specifically constituted to supervise the formulation of plans at GPs/ ZPs & ULBs. However, Govt. decided to constitute an appropriate mechanism to oversee this.
11	It is recommended that the Sikkim Panchayat Act may be suitably amended and provide for creation of a Directorate of Local Fund Audit under the Finance, Revenue and Expenditure Department. This Directorate shall be responsible for conducting audit of all the Gram Panchayats, Zilla Panchayats and Urban Local Bodies	Accepted, since, one of the conditions for release of General Purpose Grant awarded by 13th FC is that the Annual Report of DLFA must be placed before the State Legislature. Modalities relating to the constitution of the body will be prescribed by the Government.
12	DPC should be under direct administrative control of Planning Department. District Planning Officers shall also be under the control of Planning Department. The Planning Department should create a separate cell in the Planning Department to monitor the	Accepted. Separate Demands No. 43 & 46 are proposed to be

	Recommendations of the 3rd State Finance Commission	Action Taken
	functions of DPC	opened for PRIs & ULBs respectively under the administrative control of Development Commissioner, DPER & NECAD
13	All the plan funds of the various LDs reflected in the respective budget of various Line Departments should be placed at the disposal of the Development Commissioner who will re-allocate the fund to the District Planning Officers	This recommendation may not be acted upon in view of the fact that from this current financial year a separate head of demand for grants has been created for PRIs in the Government budgets
13	Every GP should prepare Annual Budget which will take into consideration the sectoral allocation for GPs. The budget of GP will be placed in Gram Sabha and after approval of Gram Sabha will be submitted to DPC. DPC will examine the budget (in prescribed format) of GPs and will approve the budget or return it to the GP with observation if any. If the budget is returned back to the GP by the DPC, the GP should rectify the budget and obtain the approval of the Gram Sabha and re-submit to the DPC. Every ZP and ULB will also follow the same procedure in regard to their Annual Budget as recommended above. The District Plan may be consolidated taking into account the annual budget of all the GPs of the particular district, annual budget of the ZP and annual budget of ULBs of the District. Such District Plan may be sent to DPER & NECAD by DPC and same will form part of the State Plan	Accepted by the Government
14	All the fund whether pertaining to certain revenue, taxes etc. must be accounted for in the budget and no drawal from any of the GP account should be made which is not in consonance with the approved budget. DPC may constitute a Sub-committee to	Accepted by the Government

	Recommendations of the 3rd State Finance Commission	Action Taken
	examine the budget of two or three GPs and Sub-committee will submit their report to the General Body of DPC. The member of the Sub-committee may be selected in the DPC meeting for the period as determined by DPC. DPC may invite Government officials of various Departments with having knowledge of finances to be member of Sub-committee	
15	Commission has recommended that the PRIs should follow the GP Financial Rules & ZP Financial Rules strictly & prepare annual statement of Accounts, Monthly Statement of accounts; Annual Budgets etc. Directorate of Panchayat should conduct effective monitoring & supervision of the respective Panchayats	Model Accounting System be adopted by all the GPs
16	The Commission has recommended that a permanent State Finance Commission Cell may be set up within FRED	Accepted by the Government. Finance Commission Division under FRED shall be entrusted with the work of the State Finance Commission Cell
17	Commission has recommended that one accountant & one Chowkidar to each GP may be provided. The GPs may be empowered to select & appoint suitable candidates on suitable pay. The GPs will meet up the expenditure from their own revenue	Posting of accounts personnel to each of the GPs will be taken up by FRED. GPs may appoint Chowkidar for the Gram Prasashan Kendras provided they are able to meet the wage component from their own resources
18	Commission has recommended that the Salary of Rural Development Assistant & Gram Rojgar Sahayaks posted under GPs should be paid through respective GPs. Similarly, the honorarium of GP members should be paid through concerned	Accepted by the Government

	Recommendations of the 3rd State Finance Commission	Action Taken
	GPs	
19	It is recommended that the quantum of grants that will be available to each GP and ZP should be predictable and specific. No re-appropriation from Sectoral funds earmarked for PRIs should be allowed	Accepted by the Government
20	It is recommended that grants to PRIs should be released in two installments. Various Line Departments should place the entire earmarked PRI funds at the disposal of Development Commissioner through letter of allotment at the beginning of the year. The Development Commissioner may re-allocate the fund to DPOs who will transfer the funds to the PRIs.	Entire budget of the PRIs is being reflected in a separate head of account from the current FY. Therefore, no action on this is required. Since, the fund from GoI is released in monthly installment; grants to PRIs will be released in 4 installments as usual
21	It is recommended that the PRIs should submit the Utilization Certificates on annual basis to District Planning Officer (DPO), who will forward copies to all concerned Line Departments and Directorate of Local Fund Audit (DLFA).	Accepted by the Government. However, there is no need to forward the copies of Utilization Certificates to all concerned Line Departments. Since a separate demand for PRIs is proposed from this financial year
22	It is recommended that the SFC should be constituted in advance in such a manner that the report of the SFC is available for consideration of the CFC. Accordingly the 4th SFC may be constituted in November 2011 i.e. 1 year in advance of the 14th CFC, which is likely to be constituted in November 2012	Accepted by the Government

	Recommendations of the 3rd State Finance Commission	Action Taken
23	Concerned Line Departments should depute/handover the officials/personnel/ infrastructure engaged fully in various CSSs as per the activity mapping at the disposal of the ZPs/GPs. Their salary etc may continue to be paid by the Line Departments. ACRs of all these officials/ personnel will be written /countersigned by the ZPs/GPs	--
24	Activity mapping of all Centrally Sponsored Schemes would be taken up/ reviewed	--

D. Recommendations of the Fourth State Finance Commission

1. The Commission recommends that a web portal and online MIS is essential for not only having a ready-to-use database but also for tracking and updating the fund transfers and utilization certificates received on a monthly basis. The Commission also noticed that information on implementation status /impact of previous SFCs/CFCs recommendations is not readily available. The Commission recommends that Action Taken Reports (ATRs) /status on recommendations must be updated annually, and include mandatory write up on the changes/improvements being achieved in local finances and governance due to SFC/CFC recommendations. The ATRs along with the implementation status of the recommendations should be uploaded, annually, on the web portal.

2. The Commission recommends that constitutionally mandated DPCs should be given their rightful ownership in deciding the decentralized district development planning priorities through their involvement as parties to the agreement as per the relevant guidelines.

3. The Commission recommends that the District Plans should invariably be integrated into State Plan as per the guidelines in force.

4. The Commission recommends that a suitable mechanism be devised by the concerned departments to include Sabhapatis of Gram Panchayats as grassroots level representatives of the citizens in the DPCs.

5. The Commission recommends that fund transfers meant for GPs should be made directly to them, with intimation of such fund transfers communicated to Additional District Collector (Development) and other relevant functionaries.

6. The Commission recommends that the plan proposals for the activities transferred to the Rural Local Bodies (RLBs) should be prepared by themselves. However, to facilitate the preparation of plan proposals by RLBs the concerned Line Department must provide GP and ZP wise fund allocations (usually termed as resource envelope), as an annual practice, and the timely release of these funds directly to the RLBs need to be ensured by DPER&NECAD and FRED.

7. The Commission recommends that the officials and field functionaries should be deputed to the GPs to the extent possible, and they shall have lien to their concerned parent departments, but shall be directly under the administrative control of the GPs for the period of their posting.

8. The Commission, after consultations with various Line Departments, GPs, and ZPs on the existing devolution and review of the activity mapping vis-à-vis the list of matters in the Eleventh Schedule, and duly examining the limited but valuable information/views shared by them, has decided to recommend the following:

- i. Payment of salaries of employees of PHSC through GP by fund transfer from the concerned Line Department.
- ii. Payment of honorarium to ASHA workers through GPs.
- iii. Issue of certificate of birth and death by GPs.
- iv. Maintenance & minor repairs of PHSC and PHC through GPs.
- v. Community fodder bank/pasture development through GPs.
- vi. Silage preparation at farmer's level in the GPs.
- vii. Implementation of drought relief through GPs.
- viii. Functionaries from veterinary dispensaries and stockman centers under direct administrative control of GPs.
- ix. Renting of houses for veterinary centers in villages through ZPs
- x. Bull maintenance through ZPs

- xi. Although payment and disbursement of salaries of teachers under Primary and Junior High Schools are made by PRIs, the Assistant Directors, HRDD, posted to BACs are entrusted with the administrative matters of the teachers under PRIs. The Commission recommends that GPs should also have the responsibility over administrative/disciplinary matter of Primary School teachers.
- xii. The Commission recommends release of grants-in-aid to Village level Health & Sanitation Committees (VHSCs) through respective GPs, and utilization of untied fund of NRHM by PHSCs and PHCs through GPs.
- xiii. Collection of irrigation tax shall be assigned to the GPs.
- xiv. Transfer repair works of Minor Irrigation Channels to the GPs.
- xv. 10 percent funds of National Rural Drinking Water Supply Program (NRDWP) should be transferred to PRIs as O&M fund, as per the program guidelines.
- xvi. Review of the Activity Mapping of all Central Sponsored Schemes (CSSs) wherein the GPs are a centrality to the implementation of such schemes, and assign functions and functionaries to PRIs as per the CSSs guidelines.

9. Regarding the power and functions of Panchayats, the Commission recommends that the GPs should have the responsibility over the disciplinary matter of the following officials:

- | | |
|---------------------------|---------------------------------|
| i. Anganwadi Worker, | ii. Primary Health Worker |
| iii. Village Level Worker | iv. Rural Development Assistant |
| v. Gram Rozgar Sahayak | vi. Accredited Social Health |
| Activist | |
| vii. Primary Teacher | |

10. The Commission recommends that all the GPs and ZPs prepare the budgets for each year as stipulated in Sikkim Panchayat Act, which will enable them to spend on revenue and capital accounts as per the sanctioned funds by the State Government against the approved budgets of PRIs. This arrangement will push the PRIs towards financial planning and accountability on their expenditures, and establish financial discipline in accounting practices as well.

11. The Commission recommends that an administrative functionary be appointed as the Secretary (Sachiva) of the Gram Panchayat, as is the practice in other States, to streamline the grassroots activities of the Gram Panchayats, and to have a functionary who can be held accountable as well. The ZP in Sikkim already have an administrative functionary as its Sachiva, the same arrangement be extended to GPs. The concerned line department shall also make necessary amendment to the Panchayat Act to facilitate such appointment.

12. The Commission recommends that the DPO shall be the district level nodal official for all the Local Bodies (PRIs and ULBs) and for all planning activities arising from the Local Bodies. The DPO should be an official of DPER&NECAD posted in district, which would enable the DPO to optimally perform the role of Member Secretary-DPC, and thus allow him/her to coordinate with the Local Bodies and State Planning Department - DPER&NECAD, in a streamlined manner.

13. The Commission, after consultation with various Line Departments and ULBs on the existing devolution of functions and functionaries, and review of the activity mapping vis-à-vis the list of matters in the Twelfth Schedule, and after deliberating on the information/views shared by them, the Commission has decided to recommend the following:

- i. To strengthen the administrative capacities of Nagar Panchayats, an Under Secretary or a suitable official be deputed to each of the Nagar Panchayats for functioning as full-fledged Municipal Executive Officer and efficient discharge of the duties and functions.
- ii. Matters/activities related to other line departments as listed in the Twelfth Schedule should be fully devolved to ULBs, particularly so, that the ULBs will be in their fifth year of existence, and have gained requisite operational experience and administrative strength.
- iii. District Planning Officer (DPO) shall be the district level nodal official for all the ULBs and for all decentralized planning activities/functions arising from the ULBs. The DPO should be an official of DPER&NECAD (Development Planning Economic Reforms and North Eastern Council Affairs Department) posted in the

district, which would enable the DPO to optimally perform the role of Member Secretary-DPC and thus allow him/her to coordinate with the Local Bodies (both ULBs and PRIs) and State Planning Department - DPER&NECAD, in a in a streamlined manner.

- iv. Ward Committees should be constituted in all ULBs for effective implementation of development schemes as per the subjects listed in the Twelfth Schedule.

14. In the interest of the Nagar Panchayats, the Commission recommends that a suitable accounts official be transferred to them, which will not only enhance their capacities to deal with various transactions, but state of financial accountability will also be enhanced.

15. The Commission recommends that, in the spirit of true decentralized governance framework, the GPs should be the final issuing authority for trade license at grassroots level. This will not only give higher accountability to GPs but also provide a platform to them to perform, conclusively, on the function devolved.

16. The Commission recommends that accounting personnel at ZPs be trained on financial accounting and management, so that reliable and meaningful information on finances of ZPs is available at all times.

17. The Commission recommends that the in-house capacities of the accounting personnel of the ULBs need to be enhanced on accrual accounting and other financial accountability processes.

18. The Commission recommends that the levy of taxes and charges should be made after passing resolution in the Gram Sabhas.

19. The Commission recommends that both the concerned Line Department and GPs to work in tandem for finalizing a mechanism to enable collection of Irrigation Tax by the GPs.

20. After, due consultations with GMC, and studying reports related to collection of Tourist Tax from tourists in other places in India, this Commission recommends that a minimum of Rs. 5.00 per tourist can be collected by the ULBs, and GMC shall develop a mechanism for collection of tourist tax from the tourists.

21. The Commission recommends that the existing activity mapping be revisited by the State Government, and all the functions be devolved fully to PRIs and ULBs along with necessary functionaries and funds, so that all Local Bodies will be in a position to maximize their own revenues.

22. The Commission recommends that in revenue heads/functions where cost of collection is more than the actual collection of revenue/income, the concerned Line Departments may involve the Local Bodies for collection of such revenues duly paying them necessary service charges, and wherever it is practicable to assign the entire function to the Local Bodies, the concerned Line Departments may transfer such functions, as well.

23. Considering the historical inflows to the Local Bodies against the share of taxes from the State Government, the Commission, with constraint, decided to recommend only 2.5 percent of the divisible pool of taxes for vertical sharing to the Local Bodies (PRIs & ULBs), with a premise that State Finances will be elastic enough to transfer the recommended minimal percentage of funds out of the divisible pool of taxes, duties, tolls, and fees, and thus the need for the State Government to further reduce the fund transfers against the recommendations of the Commission may not crop up.

24 .The share of taxes to Local Bodies at 2.5 percent of the divisible pool of revenues is Rs.6967.09 lakh for the award period 2015-20. The allocation of share of taxes to PRIs and ULBs is made on the basis of provisional rural and urban population figures of Census 2011, which is in the ratio of 75:25.

25. The Commission recommends that Grants-in-Aid would be split into two grants namely – ‘Primary Grant’ and ‘Improvement Grant’ – in the ratio of 70:30. Both Grants

would be disbursed to all the Local Bodies on the basis of their respective population figures for all the years during the award period 2015-20. The Improvement Grant will be applicable from the financial year 2016-17 onwards, and for the year 2015-16, 100 percent of the Grants-in-Aid is only Primary Grant.

26.The Commission, after due consultations with Local Bodies, Line Departments, and other stakeholders, has finalized three simple conditions that are to be met by the Local Bodies to qualify for the Improvement Grant. The conditions, which will improve the quality of expenditure and financial accountability of the Local Bodies, are as follows:

- i. Utilization Certificate for SFC grants should invariably be submitted in time and jointly signed by the Elected Representative heading the concerned local body and Secretary/Executive Officer of that particular body.
- ii. The schemes/plans – of the Local Bodies – intending to utilize the SFC grants must be approved by the Gram Sabhas for PRIs, and the Area Sabhas for ULBs, and such schemes/plans should be included in the District Annual Plan for the year 2016-17 (the district plan shall be prepared in the preceding year i.e. 2015-16), which shall have the approval of the District Planning Committee (DPC), in accordance with the guidelines on preparation of District Plans issued by the Planning Commission, Government of India. Same mechanism should be followed for the subsequent years.
- iii. Each Local Body should prepare the GP/ZP/Municipal budget, as relevant, for the year 2016-17 and seek approval of the State Government for sanction of funds by March 2016, as per the provisions of Sikkim Panchayat Act and Sikkim Municipalities Act. Similarly, the Local Bodies should prepare their respective budgets for the next year and seek approval of the State Government by March 2017, for claiming its Improvement Grant for the year 2017-18, and so on.

27. The Commission recommends that the concerned Line Departments i.e. UDHD for ULBs and RMDD for PRIs shall ensure that Local Bodies satisfy these conditions for the release of Improvement Grant. In the event wherein a Local Body is unable to meet these conditions by 31st March of a particular financial year, it will only be entitled to the Primary Grant for the succeeding financial year. All Local Bodies which do not qualify the conditions will forfeit their share of Improvement Grant, and such forfeited grants

for non-performance by Local Bodies will be retained by the State Government, and will not be adjusted or re-allocated to any other Local Body, for that particular year.

28. The Commission recommends that BDOs should be given responsibility for GPs under their jurisdiction to satisfy the conditionalities for availing the Improvement Grant.

29. While not limiting to the above observations, the Commission suggests that on the basis of per capita expenditure, the award of grant under Article 280 (3) (BB) from 14th Finance Commission towards augmenting the Consolidated State Fund for supplementing the resources of Panchayats and Urban Local Bodies, to be atleast Rs. 900.00 per capita annually for the award period 2015-20.

30. The Commission suggests the 14th Finance Commission to consider Census 2011 population figures while ascertaining the allocations to Local Bodies, wherever population is the criterion considering the demographic changes that have occurred after Census 1971, primarily for the reason that the State of Sikkim became part of the Indian Union only in 1975, and the population explosion in the State occurred mainly during the last four decades. Hence, the Commission believes that the population figure as of 1971 becomes inapplicable for determination of devolution of taxes/duties/grants-in-aid for the State of Sikkim.

31. The Commission recommends that nomenclature Block Development Officer be replaced with Block Administrative Officer.

32. The Commission urges the Central Finance Commission/ Planning Commission/ concerned Central Line Ministries to devise a 'budgetary and fund transfer' mechanism that will allow the State Line Departments to invariably communicate the resources envelopes, well in advance, to the Local Bodies and the DPCs. The Commission, further suggests that BRGF allocations to the Districts/States may be made partly conditional, and substantially incentivize (both in District and State components) those States, which

have standardized processes in place to provide timely resource envelopes to the Local Bodies / DPCs.

33. The Commission suggests that in line with the Plan Plus software, the Central Plan Scheme Monitoring System (CPSMS) should also have an option for the Citizens to publicly view the funds received by the implementing agencies and beneficiaries through treasury and society modes on various plan and non-plan schemes. The Commission feels that the age of 'Open Governance' with advent of e-modules for many a scheme has set in, and this is an appropriate time to facilitate such facilities to the Citizens (even without Aadhar number). This may even be considered as a step in the right direction towards maximum public disclosure.

34. The Commission feels that the issues/recommendations pertaining to the Local Bodies in the SFC/CFC reports should be widely disseminated and percolated down to them through focused knowledge transfer and capacity enhancement initiatives. The 14th Finance Commission may allocate special grants to the districts for undertaking such capacity enhancement and knowledge dissemination initiatives across all the PRIs and ULBs.

35. The Commission recommends that suitable legislative provision be introduced to empower the SFCs to address those accepted recommendations (pertaining to the award period of immediate/previous SFC) but not being implemented with corrective measures, as the subsequent SFC is being constituted for its report submission, well in advance of the termination/lapse of the previous SFC award period.

36. The Commission recommends that Social Audit–cum–Vigilance Committee should also perform Social Audit for the works/schemes of all the Line Departments as per the activity mapping, irrespective of whether the works/schemes are implemented by the Local Bodies or directly by the Line Departments. ULBs should also adhere to similar social audit mechanism.

37. The Commission recommends that the SFC funds/grants may be transferred in four tranches in a particular financial year, preferably, in the months of April, July, October, and January, to lend a degree of certainty on timely fund transfers to the Local Bodies.

38. The Commission recommends that impact assessment study covering various parameters through utilization of SFC/CFC grants by the Local Bodies be carried out by the State Finance Commission Division, as a mid-term evaluation measure, the results /findings of which can be further used to streamline various systemic processes and identify areas for improvement within the decentralized governance and devolution framework.

39. The Commission recommends that Panchayat Account Assistants (PAAs) for GPs, and similar accounting personnel for ZPs and ULBs should be intensively trained in the preparation of budgets, maintenance of accounts, and database management.

40. The Commission would like to record the following small yet critical points for the consideration of the State Government.

- i. The 12th FC has recommended a lifespan of 18 months for the SFCs. This Commission realized that the SFC tenure - in Sikkim - should be atleast for duration of 12 months, if not 18 months, as against the current practice of 6 months, for the fact that a detailed report addressing all the topics as per the model templates, needs to be prepared. The Commission recommends that the Fifth State Finance Commission (5th SFC) may be constituted, by all means, in April 2017.
- ii. The Commission recommends that a suitable budgetary allocation be made in the State budget for 2017-18 so that requisite funds can be allocated in advance to the 5th SFC for its effective functioning.
- iii. The Commission recommends that the State Finance Commission Cell/Division be suitably strengthened for maintaining and updating the financial data of local bodies, atleast, on a monthly basis. SFC Division should also be given the overall responsibility for processing of SFC /CFC grants, and related utilization and impact reports for the PRIs and ULBs in coordination with the concerned Line

- Departments. The SFC Division should devise mechanisms for monitoring the growth related to revenue receipts and expenditure of the State, PRIs, and ULBs.
- iv. The Commission recommends that the hard and soft copies of its report and ATR be circulated to all the GPs, ZPs, and ULBs by the SFC Division.
 - v. The Commission recommends that its report and ATR be uploaded on the State and National web portals.
 - vi. The Commission recommends that requisite dissemination of its recommendations and ATR should be taken up through focused knowledge and capacity enhancement initiatives by the institutions such as SFC Division, DLFA, and SIRD.

The recommendations of the 4th State Finance Commission is still under consideration by the Government.

V. Status of Recommendations of Central Finance Commissions

A. Eleventh Finance Commission

All the recommendations of the 11th Central Finance Commission have been implemented. A separate Panchayat Budget has been created and all the funds transferred directly to PRIs. Utilization certificates have been obtained. For maintenance of Accounts, training to the Rural Development Assistants and Panchayats has been given. Computers were provided to the Panchayats i.e. at the Head of Districts and Head Office level. Auditing of accounts of Panchayat is done by the Office of the Accountant General, Chartered Accountants and the Social Audit & Vigilance Committees setup at the various Panchayat units. Since urban local bodies (ULBs) were not formed in the State during the tenure of the 11th Central Finance Commission.

On the recommendation of the Eleventh Finance Commission the State Government has made budget provision of Rs. 530.00 lakh as grants-in-aid to PRIs for a period of 5 years commencing from 1.4.2000.

B. Twelfth Finance Commission

All the recommendations pertaining to the 12th Central Finance Commission has been implemented. The permanent SFC Cell has been created by the State.

Of the recommendations made by 12th Finance Commission in respect of SFCs (in paras 8.29) almost all the recommendations except that for levying of taxes at the *Panchayat* level have been implemented. The suggestions *vide* para 8.30 shall be incorporated at the time of the constitution of the Third State Finance Commission which is due in 2008-09. The second SFC, while making its recommendations, has adopted the suggestions made *vide* paras 8.31 and 8.32 of the report of the Central Finance Commission. The SFC consists of a Chairman of Secretary level in the State Government and two other members not below the rank of Joint Secretary as representative from Finance and Public Administration respectively. The Secretary of the Commission shall be of the rank of Deputy Secretary from the Administrative Department, i.e. Rural Management and Development Department. The Commission once constituted has not been reconstituted in the State so far. Based on the recommendation given in para 8.35 of the 12th FC, the creation and maintenance of data in the accounting standard prescribed by the Comptroller & Auditor General has been done. Also, ample time has been given to the State Finance Commission to study and make their recommendations as suggested *vide* para 8.36.

The other suggestions incorporated *vide* paras 8.37 and 8.54 shall be taken into consideration at the time of constitution of third State Finance Commission in the State. Market borrowing by the local bodies has not been permitted.

Table 11 show the local bodies grant recommended by the 12th Finance Commission for Sikkim and the grants actually received during the period 2005-06 to 2009-10.

Table 11: Local Body Grant (12th Finance Commission)

(Rs. in lakh)

Year	Recommended by 12th FC		Actual Grant received	
	RLBs	ULBs	RLBs	ULBs
2005-06	260.00	20.00	36.39	0.00
2006-07	260.00	20.00	93.61	0.00

2007-08	260.00	20.00	0.00	0.00
2008-09	260.00	20.00	910.00	0.00
2009-10	260.00	20.00	130.00	0.00
Total	1300.00	100.00	1170.00	0.00

C. Thirteenth Finance Commission

The process of implementation of recommendations of the Thirteenth Finance Commission has been undertaken and is under process. A permanent SFC Cell has been set up under FRED.

The Thirteenth Finance Commission awarded Rs. 5037.38 lakh to PRIs till date. Utilization certificates of the same have been submitted.

The Thirteenth Finance Commissions funds are being utilized by PRIs in the following purpose:

- Strengthening of Gram Sabhas & IEC activities.
- Maintenance of basic civic services by the panchayats including Disaster Management.
- Creation of physical infrastructure for the panchayats.
- Strengthening e-panchayat & new accounting structure.

The State Government were required by the Commission to put in place a supplement to the budget documents for local bodies, showing details of plan and non-plan wise classification of transfers separately for all categories of Urban Local Bodies and all tiers of PRIs, from major head to object head, which have been depicted in the main budget under the minor heads 191, 192 and 193; and 196,197 and 198, respectively.

Sikkim has introduced a supplement to the main budget depicting information for the local bodies under the Demand No. 43 and 46 for PRIs and ULBs.

For PRIs, an accounting framework and codification pattern consistent with the Model Panchayat Account System was prescribed. Besides this, eight data based formats prescribed by C&AG were to be compiled. Similarly for ULBs, an accounting

framework consistent with the accounting format and codification pattern, suggested in National Municipal Accounts Manual, was recommended.

The accounting framework & codification pattern consistent with model Panchayat Account system as prescribed by C&AG has been put in place. The accounting framework of ULBs is as per the National Municipal Accounting Manual and has been recorded as Sikkim Municipal Accounting Manual. Phase-wise training of officials in the on PRIASoft software is presently underway.

Accounts of local bodies were required to be prepared and audited on a regular basis in a uniform manner across all states. For this, C&AG were to be given Technical Guidance and Support (TG&S) over the audit of all the local bodies and his Annual Technical Inspection Report and Annual Report of the Director of Local Fund Audit were to be placed before the state legislature.

The above Statements were prepared, audited and placed before State Legislature for the PRIs as per the following dates:

Financial year	Date of received of Report	Date of placing before State Legislature
2007-08 & 2008-09	24/03/2011	29/03/2011
2009-10	N.A	21/12/2011
2010-11	07/02/2013	25/02/2013

The Annual Report of Director Local Fund Audit has been placed before the State Legislature on 27/04/2013. As regards Urban Local Bodies, the audit of Gangtok Municipal Corporation has been carried out by the AG Office upto 2011-12

As regards the recommendation relating to the passing of the legislation for putting in place a system of independent local body ombudsmen to look into complaints of corruption and maladministration against the functionaries of local bodies, both elected members and officials, the State Government has passed the State Lokayukta Bill, but Notification is yet to be issued.

In Sikkim the Electronic transfer of local body grant is not possible as recommended by the 13th FC due to lack of proper internet connectivity in the State and most of accounts of PRIs and ULBs are in the Local Bank of State and they are not following core banking system. However, transfer of Local body Grants are taking place within the stipulated time except for few inevitable instances (2 instances in case of PRIs and 1 for ULBs and the State Government has paid interest for such delays).

The Consolidated Fund of the State equivalent to 10% of State Budget for all the sectors has been transferred to the Local Bodies (Zilla Panchayats and Gram Panchayats).

The State Government has also issued notification prescribing the qualifications of persons eligible for appointment as members of the SFC, consistent with Article 243 I (2). [Refer to Section 97 of the Sikkim Panchayat Act, 1993]

The SFC consists of a Chairman of Secretary level in the State Government and two other members not below the rank of Joint Secretary as representatives from the Finance and Public Administration respectively. The Secretary of the Commission is of the rank of Deputy Secretary.

As regards standards for delivery of all essential services provided by the local bodies, notification is yet to be issued by the State Government in case of PRIs by. For the ULBs, the standards of service delivery for solid waste management have been set. Its publication in the Government Gazette, however, has not been made as yet.

Table 12 show the local bodies grant recommended by the 13th Finance Commission for Sikkim and the grants actually received during the period 2010-11 to 2014-15.

Table 12: Local Body Grant (13th Finance Commission)

(Rs. in lakh)

Year	Recommended by 13th FC		Actual Grant Received			
	Basic Grant	Performance Grant	Basic Grant		Performance Grant	
	PRI + ULB	PRI + ULB	PRI	ULB	PRI	ULB
2010-11	1740.00	0.00	858.00	12.00	0.00	0.00
2011-12	2020.00	690.00	3011.00	11.78	0.00	0.00
2012-13	2360.00	1620.00	1163.00	15.00	106.00	4.78
2013-14	2800.00	1910.00				
2014-15	3320.00	2260.00				
Total	12240.00	6480.00	5032.00	38.78	106.00	4.78

VI. Suggested Approach for the Fourteenth Finance Commission for Local Bodies in Sikkim

Sound finance of Panchayats is a constitutional obligation. As the Panchayats are heavily dependent on grants from both the Central and State, revenue transfers from the Central and State Government to them is very crucial. Though the Panchayats in Sikkim have been vested with increased powers to raise revenues, their capacity to generate resources for carrying out the responsibilities assigned to them is weak and grossly inadequate. It is therefore important that adequate finances be available with the Panchayats to match the transferred functions based on the activity mapping for the devolution of funds, functions and functionaries (3Fs).

Corresponding to the measures suggested by the Finance Commissions to make it obligatory for the PRIs by empowering them to levy certain taxes, prescribing minimum revenue collection, levy of user charges, higher efficiency in tax collection, economy in expenditure and transparency in functioning, the results of these measures to improve the financial position of the Panchayats has not been very encouraging. This is partly due to thin tax domain of the panchayats, their disadvantaged geographical locations, sparse population with scarce and uneven economic activity in the panchayat areas and also partly due to panchayats' reluctance to collect revenues assigned to them. As a result the internal revenue generation by PRIs is very low. Even the State's ability to meet the resource requirements of the PRIs based on the recommendations of State Finance Commissions is not adequate as the State is constrained by its committed

liabilities which are a priority. Therefore the dependency of panchayats on the central funding through Central Finance Commission transfers is primary.

Taking into consideration the above issues with regards to the financial health of the Panchayats in Sikkim, it is urged that the 14th Finance Commission increase the volume of local body grants substantially to support PRIs in the State. The focus of the local body grants under the 14th FC should be on:

- enhancing operational physical infrastructure in the panchayats, such as construction of Panchayat Ghars, Community Centres and their maintenance;
- maintenance of basic civic services by the Panchayats including Disaster Management and Emergency Preparedness;
- strengthening of Gram Sabhas & IEC activities;
- strengthening e-panchayat and new accounting structure;
- special assistance to Panchayats in backward, vulnerable and difficult areas of the state;
- creation of database with provision of adequate manpower in each of the GPs;
- honorarium and sitting fee for elected representatives at enhanced/revised rates;
- discretionary grants for elected representatives at both the tier of Panchayats at enhanced/revised rates;
- meeting up rentals wherever operational infrastructural facilities are not available;
- meeting up salaries of staff appointed at the GPs at enhanced/revised rates;
- meeting up office expenses;
- maintenance of civic amenities such as primary education facilities, health care, dhara vikas, rural drinking water supply assets, replacement and rejuvenation of non-functional rural drinking water assets, minor irrigation channel, garbage/solid waste management services, sewage disposal, O&M in rural sanitation programmes, conservation of forest/social forestry, capacity building and exposure visits of the PRI elected representatives/functionaries and community service centres etc.;
- at least 5% of the grant should be allowed for administrative expenditure for regular monitoring and evaluating the performance of the PRIs, processes for implementation of the recommendations of the Finance Commissions and

strengthening of the Panchayat cell in Rural Management and Development Department (RM&DD).

In view of the ever increasing obligations and responsibilities to provide basic services, infrastructure as well as meeting other civic needs, it is urged to significantly enhance the funding under 14th FC grants. The fund allocation to the PRIs should be totally untied so that the PRIs have the flexibility to plan and implement programmes in accordance with their local priorities.

The levy of penal interest issue on non-adherence of timely transfer of funds to PRIs should be relaxed for Sikkim for the following genuine reasons and ground realities:

- absence of core banking facility in the villages
- absence of internet connectivity/online banking facility
- road blockades during heavy monsoon
- considerable time taken to reach far flung, remote and inaccessible area GPUs
- insufficient accounts manpower in the Panchayat Cell to handle the disbursement of grants to the PRIs

In view of Sikkim's vulnerability to the occurrence of frequent landslides, difficult terrain, unavailability of internet and communication connectivity etc., the State urges the 14th Finance Commission not to impose any eligibility conditions for the entitlement of grants or imposition of fines for delay in transferring grants to PRIs.

The Urban Local Bodies (ULBs) in Sikkim were formed recently in 2010-11. They are still in their early stages and hence require considerable amount of funds for carrying out functions and responsibilities entrusted to them. The present grant-in-aid from the State Government and the own resources are not sufficient to provide basic civic services to the citizens. The functions are being transferred to ULBs in a phased manner. The resources are being transferred as per the recommendation of 3rd State Finance Commission. The Plan grant has been stopped as the State Govt. has not been able to generate extra fund to transfer to the ULBs. The property tax has not been initiated as yet. Because of this situation, the ULBs have been handicapped on many fronts.

The 14th Finance Commission should take this into consideration while deciding on the quantum of grants for the urban local bodies in the State.

The focus of the urban local body grants under the 14th FC should be on:

- maintenance of basic civic services by the ULBs including Disaster Management and Emergency Preparedness;
- creation of database with provision of adequate manpower in each of the ULBs;
- honorarium and sitting fee for the elected representatives of ULBs at enhanced/revised rates;
- discretionary grants for elected representatives in all ULBs at enhanced/revised rates;
- meeting up salaries of staff appointed at the ULBs at enhanced/revised rates;
- meeting up of office expenses of the ULBs;
- maintenance of civic amenities such as drinking water supply assets, garbage/solid waste management services, sewage disposal, capacity building of the elected representatives/functionaries of the ULBs etc.;
- at least 5% of the grant should be allowed for administrative expenditure for regular monitoring and evaluating the performance of the ULBs, processes for implementation of the recommendations of the Finance Commissions.

In view of the ever increasing obligations and responsibilities to provide basic services, infrastructure as well as meeting other civic needs, it is urged to significantly enhance the funding for ULBs under 14th FC grants. The fund allocation to the ULBs should be totally untied so that they have the flexibility to plan and implement programmes in accordance with their local priorities.

In addition to the above there are additional issues for which the 14th Finance Commission should give special consideration and some financial support could be provided to the ULBs. These issues are:

- a) Any new appointment of manpower to aid the delivery of services is very restricted as ULBs do not have fund to meet the salary component for additional manpower.
- b) Municipal Solid Waste is the function of the ULBs. Gangtok Municipal Corporation has inherited a fleet of old garbage trucks which need to be replaced immediately as their repairs prove to be very uneconomical.

- c) The office space of ULBs have been provided by Urban Development & Housing Department to meet the immediate need and will not be able to cater to the future function of the ULBs. Town Hall is a must for all ULBs where none exist.
- d) To ensure efficient delivery of services, computerization is of utmost importance. ULBs will have to heavily computerize their system of service delivery to meet the demands of its citizens.

And the tentative financial estimates for the same are:

Name of the Municipality	Salary Support	Solid waste Support	Office/Town Hall support	Computerisation support
Gangtok Municipal Corporation	500.00	200.00	800.00	100.00
Namchi Municipal Council	200.00	100.00	600.00	75.00
Rangpo Nagar Panchayat	100.00	50.00	500.00	50.00
Singtam Nagar Panchayat	100.00	50.00	500.00	50.00
Mangan Nagar Panchayat	100.00	50.00	500.00	50.00
Jorethang Nagar Panchayat	100.00	50.00	500.00	50.00
Gyalshing Nagar Panchayat	100.00	50.00	500.00	50.00

1. Projected Resource Requirement for Local Bodies from the 14th Finance Commission

The tables 12 and 13 respectively show the projected expenditure of Rural Local Bodies (RLBs) and the Urban Local Bodies in Sikkim for the award period of the 14th Finance Commission (i.e., 2015-16 to 2019-20).

The total projected expenditure for the both the tiers of Rural Local Bodies in Sikkim for the award period of the 14th Finance Commission is Rs. 281.598 crore of which Rs. 147.85 crore is capital expenditure meant for creation of infrastructure for water supply in the rural areas in Sikkim. Around Rs. 26 crore would be required for meeting the expenditure towards maintenance of infrastructure for water supply in the rural Sikkim. The other major component of expenditure relates to salary and wages of the panchayat functionaries including the honorarium to the elected members of the local bodies.

Table 12: Projected Expenditures of RLBs

(Rs. in lakh)

S. No.	Rural Local Bodies	Projections for 14th FC					Total
		2015-16	2016-17	2017-18	2018-19	2019-20	
1	Establishment	1937.31	2031.54	2139.80	2262.28	2403.20	10774.13
2	Maintenance	425.92	468.51	515.36	566.90	623.59	2600.28
3	Capital Expenditure	2421.81	2663.99	2930.39	3223.43	3545.77	14785.38
4	Welfare Expenditure for citizens	--	--	--	--	--	0.00
5	Any other (pl. specify)	--	--	--	--	--	0.00
	Total	4785.04	5164.04	5585.55	6052.60	6572.56	28159.80

Table 13: Projected Expenditures of ULBs

(Rs. in lakh)

S. No.	Urban Local Bodies	Projections for 14th FC					Total
		2015-16	2016-17	2017-18	2018-19	2019-20	
1	Establishment	533.17	586.49	645.13	709.65	780.61	3255.05
2	Maintenance	110.92	122.02	134.22	147.64	162.40	677.20
3	Capital Expenditure	110.09	121.09	133.20	146.52	161.18	672.08
4	Welfare Expenditure for citizens	4.62	5.09	5.60	6.16	6.77	28.24
5	Any other (pl. specify)	147.87	162.65	178.92	196.81	216.49	902.75
	Total	906.67	997.34	1097.07	1206.78	1327.46	5535.32

The urban local bodies in Sikkim were formed recently in 2010-11. They are still in their early stages and hence require adequate funds for carrying out functions and responsibilities entrusted to them properly. The grant given to the urban local bodies in Sikkim by the 13th Finance Commission was negligible as there was no urban local body in Sikkim during time of the 13th Finance Commission. The 14th Finance Commission should keep these considerations while deciding on the quantum of grants to urban local bodies in Sikkim.

The total projected expenditure requirement for the urban local bodies for the 5 year award period of the 14th Finance Commission (2015-16 to 2019-20) works out to Rs. 55.35 crores. The detailed statement for each of the urban local body is given in Schedule 6B.

The 14th Finance Commission should keep the projected expenditures of the both the rural and urban local bodies in view while considering the devolution of grants to the State.

2. Issues Raised by the 4th SFC for Consideration by the 14th Finance Commission

The following are some of the issues raised by the 4th SFC of the State for consideration by the 14th Finance Commission.

1. On the basis of per capita expenditure, the award of grant under Article 280 (3) (BB) from the 14th Finance Commission towards augmenting the Consolidated Fund of the State for supplementing the resources of Panchayats and Urban Local Bodies, to be at least Rs. 900.00 per capita annually for the period 2015-20.
2. The 14th Finance Commission should consider Census 2011 population figures while ascertaining allocations to Local Bodies.
3. The 4th SFC feels that the issues/recommendations pertaining to the Local Bodies in the SFC/CFC reports should be widely disseminated and percolated down to them through focused knowledge transfer and capacity enhancement initiatives. In this respect it is of the view that the 14th Finance Commission may allocate special grants to the districts for undertaking such capacity enhancement and knowledge dissemination initiatives across all the PRIs and ULBs.

Part 2 – Subsidiary Points on Local Bodies in Sikkim

The Fourteenth Finance Commission, as per its Terms of Reference will be making its recommendations on augmenting the Consolidated Fund of the States to supplement the resources of the local bodies, in conjunction with the recommendations of the State Finance Commissions.

With a view to assessing the resource requirements of the local bodies, the Fourteenth Finance Commission seeks the detailed notes and information on the implementation of 73rd and 74th Amendments to the Constitution of India.

I. Issues on Which Detailed Notes are required:

1. Has the SFC been set up? If so, the award periods may be specified. The principles laid down by the last SFC (for which recommendations are being currently implemented or have been implemented) for assignment of taxes / devolution/ grant-in-aid to PRIs and ULBs and the implementation of these SFC recommendations may be given in detail. (See Schedule-I) If any of the recommendations have not been accepted, please provide reasons.

SFC has been set up. The status of setting up of SFCs in the State and the period covered is indicated below:	1 st SFC	2 nd SFC	3 rd SFC	4 th SFC
Date of constitution	22/07/1998	05/07/2003	04/03/2009	15/06/2012
Date of submission of report	16/08/1999	30/09/2004	27/02/2010	15.05.2013
Date of submission of ATR	June 2000	25/02/2006	23/03/2010	Under consideration
Period covered	2000-01 to 2004-05	2005-06 to 2009-10	2010-11 to 2014-15	2015-16 to 2019-20

Devolution recommended to Local Bodies (consolidated) and Action taken report of 1st, 2nd & 3rd SFC are enclosed at Annexure – I

The ULBs were not in existence when the 3rd SFC made their recommendations and therefore there are no specific recommendations for ULBs.

2. Efforts made/ being made to raise revenues to meet the additional requirements based on the SFC recommendations and results thereof.

Efforts are being made to raise revenues of PRIs to meet the additional requirements based on the SFC recommendations. As per the recommendation of 3rd SFC Notification has been issued vide no. 05/RM&DD/P dated 27.09.2010 (copy of the Notification is at Annexure II). As per the Notification, PRIs are generating revenue to meet the additional requirement.

The ULBs have been recently formed and the transfer of functions is taking place progressively. There are no specific recommendations of SFC on ULBs due to their non-existence at that point of time.

3. Have adjustments been made by the State Government against the funds to be devolved to local bodies as per the State Finance Commission recommendations for any reason, including recovery of arrears of dues for electricity and water supply? How many such instances have there been since 2007-08? Details may be given.

No, the State Government has not made any such adjustment.

4. Status of implementation of recommendation of the Eleventh Finance Commission:

- a. Efforts made to raise resources of Local Bodies for pursuance and maintenance of accounts of Village level Panchayats and intermediate level panchayats.**
- b. Status of creation of data base relating to the finances of local bodies.**
- c. Arrangement made for audit of Panchayat and Urban Local Bodies status thereof.**

All recommendations of the Eleventh Finance Commission have been implemented. A separate Panchayat Budget has been created and all the funds have been transferred directly to the PRIs. Utilization certificates have been obtained. For maintenance of accounts, training to Rural Dev. Assistant and Panchayats has been given. Computers have been provided to the PRIs. Auditing of Accounts of PRIs is done by the Office of the Accountant General, Chartered Accountant and Social Audit -cum-Vigilance Committee.

ULBs were not formed during the tenure of 11th Finance Commission.

5. Status of implementation of the recommendations of the Twelfth Finance Commission:

a. Has permanent SFC Cell been seated?

Permanent SFC Cell has been seated.

b. On how many occasions was interest paid by the State Government on account of delays in passing the TFC grants to local bodies?

On two Occasions, interest has been paid by the State Government on account of delay in passing of the TFC grant to the PRIs.

On one occasion penalty was paid for delay in passing of TFC grants to ULBs.

c. What is the status of recovery of O&M costs related to water supply?

Though Government Notification has been issued vide Sikkim Govt. Gazette Notification No. 05/RM&DD/P dated 27.09.2010, for levying water & sanitation Tax @ Re. 1/- p.m. house hold. There is no significant collection/recovery of O&M cost related to water supply, as the PRIs in most cases have not exercised the levy of user charge.

d. Total number of water supply schemes and the number of water supply schemes taken over by Panchayats year –wise since 2005-06?

All the rural water supply schemes have been implemented and handed over to the Panchayats after their completion.

e. Details of PPP/other mechanisms to develop and enhance services for solid waste management in ULBs.

Gangtok Municipal Corporation (GMC) has initiated the system of outsourcing of garbage collection function in some of the areas to increase the efficiency of garbage management.

f. Whether any method like GIS has been used for mapping of properties in urban areas and use of computerizations in financial management? Details may be given.

Mapping of properties with GIS will be initiated shortly by Gangtok Municipal Corporation (GMC).

g. Whether suggestions made by TFC in respect of SFCs in paras 8.26 to 8.37 and 8.54 of the Reports have been adopted?

Yes, suggestions made by TFC in respect of SFCs in paras 8.26 to 8.37 and 8.54 of the Reports have been adopted.

6. Status of implementation of the recommendations of the Thirteenth Finance Commission:

a)

- i) State Govts were required to put in place a supplement to the budget documents for local bodies, showing details of plan and non-plan –wise classification of transfers separately for all categories of ULBs and all tiers of PRIs, from major head to object head, which have been depicted in the main budget under the minor heads 191, 192 and 193; and 196,197 and 198, respectively.
- ii) For PRIs, an accounting framework and codification pattern consistent with the Model Panchayat Account System was prescribed; besides this, eight data based formats prescribed by C&AG were to be compiled.
- iii) For ULBs, an accounting framework consistent with the accounting format and codification pattern, suggested in National Municipal Accounts Manual, was recommended.

Whether the above supplements to the budget, adhering to the above accounting systems, were prepared and placed?

A supplement to the budget documents for local bodies under Demand no.43 and 46 for PRIs and ULBs have been depicted in the main budget.

The accounting framework & codification pattern consistent with model Panchayat Account system as prescribed by C&AG has been put in place.

The accounting framework of ULBs is as per the National Municipal Accounting Manual and has been recorded as Sikkim Municipal Accounting Manual.

- b. **Accounts of local bodies were required to be prepared and audited on a regular basis in a uniform manner across all states. For this, C &AG was to be given TG&S over the audit of all the local bodies and his Annual Technical Inspection Report and Annual Report of the Director of Local Fund Audit were to be placed before the state legislature.**

Whether the above Statements were prepared, audited and placed before State Legislature? Please indicate dates on which Reports received and dates on which they were placed before the state legislature.

Yes, the above Statements were prepared, audited and placed before State Legislature in respect of PRIs.

<i>Financial year</i>	<i>Date of received of Report</i>	<i>Date of placing before State Legislature</i>
2007-08 & 2008-09	24/03/2011	29/03/2011
2009-10	N.A	21/12/2011
2010-11	07/02/2013	25/02/2013

The audit of the GMC has been carried out by AG Office upto 2011-12.

The Annual Report of Director Local Fund Audit has been placed before the State Legislature on 27/04/2013

- c) **Whether legislation has been passed and its notification was made for putting in place a system of independent local body ombudsmen to look into complaints of corruption and maladministration against the functionaries of local bodies, both elected members and officials?**

Yes, State Lokayukta Bill was passed by State Assembly, but Notification is yet to be issued.

d)

- i) **Whether a system has been put in place to electronically transfer local body grants provided by the 13th FC to the respective local bodies within stipulated time as per the guidelines issued by M/o Finance, Government of India vide No.12(2) FCD/2010 dated 23.09.2010?**

Electronic transfer is not possible due to lack of proper internet connectivity in the State and most of accounts of PRIs and ULBs are in the Local Bank of State and they are not following core banking system. However, transfer of Local body Grants are taking place within the stipulated time except for few inevitable instances.

- ii) **Number of instances out of total installments received in which amount has not been transferred within the stipulated period?**

PRIs: Two instances.

UBLs: one instance

- iii) **The amount paid as interest on account of delayed transferred of funds and period of such delays to Local Bodies.**

PRI – Rs. 2, 25,665/- for 16 days and Rs. 7, 07,209/- for 80 days

ULB- Rs.10,652/-

- e) **Whether legislation has been passed and its notification made for prescribing the qualifications of persons eligible for appointment as members of the SFC, consistent with Article 243 I (2)?**

Yes, Notification has been issued and placed at annexure III.

- f) **Whether all local bodies have been fully enabled to levy property tax (including tax for all types of residential and commercial properties) and hindrances, if any removed in this connection?**

Government Notification vide No. 05/RM&DD/P dated 27.09.2010 has been issued to that effect duly fixing the rates. However there is no information on the actual collection of taxes by the local bodies.

Property Tax is not being levied by any ULBs.

- g) Whether the State Govt. has put in place a state level Property Tax Board to assist all municipalities and municipal corporations in the state to put in place an independent and transparent procedure for assessing property tax?**

State Property Tax Board has not been constituted.

- h) Whether a notification was published in the State Govt. gazette regarding standards for delivery of all essential services provided by the local bodies?**

Notification is yet to be issued.(PRIs)

Standards of service delivery for solid waste management (only function transferred out of the four) have been set. Its publication in the Government Gazette has not been made. (ULBs)

- i) Whether plans regarding fire hazard response and mitigation plan for all municipal corporations with a population of more than 1 million (2001 census) has been published in the State Govt. gazette?**

Not Applicable for Sikkim.

- 7. Whether market borrowing by local bodies- is permitted? If so, borrowings and outstanding liabilities during the last five years (for each level of Local Body) may be furnished.**

The Sikkim Panchayat Act 1993 is silent on the subject. There is no information from any local bodies on the liabilities of market borrowing and outstanding liabilities.

Presently no approval has been extended for market borrowing by ULBs.

- 8. Details of Guarantees given to Local Bodies over this period may also be given. Have there been any defaults requiring budgetary support? If so, details may be given.**

No Guarantees has been given to PRIs and ULBs.

- 9. Do the ULBs/PRIs collect professional tax? If not, which agency does so and what mechanism for registration, billing and payment are employed?**

PRIs and ULBs do not collect professional tax.

Professional tax is being collected by the Commercial Tax Division of the Finance Revenue and Expenditure Department.

Part 3 – Schedules and Statements

Schedule 1: Basic Information on Local Bodies in Sikkim

1	Number of Local Bodies at each tier of Panchayati Raj Institutions (PRIs) and each level of Urban Local Bodies (ULBs) in the States (as on 1.4.2013)	Panchayati Raj Institutes	Gram Panchayat 176 Nos Zilla Panchayat 4 Nos
		Urban Local Bodies	Municipal Corporation – 1 No Municipal Council – 1 No. Nagar Panchayats – 5 Nos.
2	Date of Last PRI Election & Last ULB Election	PRI Election	03.11.2012
		ULB Election	27.04.2010
3(A)	Average population covered by PRIs and UBLs at each level as on 1.4.2001(as per Census 2001.Annexure IV)	Zilla Panchayats	1.22 lakh each (average)
		Gram Panchayats	0.03 lakh each (average)
		Urban Local Bodies	UBLs did not exist in 2001.
3(B)	Average population covered by PRIs and UBLs at each level as on 01.04.2011 (as per Census 2011). Please append in an extra sheets (in excel sheet) population figures of all PRIs and ULBs from which the average is obtained. PRIs Annexure V.ULBs Annexure VI	Zilla Panchayats	1.12 lakh (as per 2008 DESME census)* census 2011 figures not available
		Gram Panchayats	0.03 lakhs(as per 2008 DESME census))* census 2011 figures not available
		Urban Local Bodies	0.21 lakh each (average)
4	Average area covered by PRIs and ULBs at each level as on 1.4.2011 (as per Census 2011). Please append in an extra sheets (in excel sheet) area figures of all PRIs and ULBs from which the average is obtained.. PRIs Annexure V.ULBs Annexure VI	Zilla Panchayats	40,680 hectare
		Gram Panchayats	925 hectare
		Urban Local Bodies	517 hectare

						Rs. in Crore	
5 Transfer of resources to PRIs/ULBs set out by the State Finance Commission							
SN	Particulars	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
I	Urban Local Bodies						
A	Assigned Revenue						
i	Municipal Corporations						
ii	Municipalities						
iii	Town Panchayats						
	Total						
B	SFC Devolution						
i)	Municipal Corporations	-	-	-	1.14	1.39	1.62
ii	Municipalities	-	-	-	0.15	0.29	0.35
ii	Town Panchayats	-	-	-	0.45	0.67	0.78
	Total	-	-	-	1.74	2.35	2.75
C	Grants-in-aid						
i)	Municipal Corporations	-	-	-	1.36	1.18	-
ii	Municipalities	-	-	-	0.18	0.25	-
ii	Town Panchayats	-	-	-	0.52	0.57	-
	Total	-	-	-	2.06	2.00	0.00
D	13th Finance Commission						
i)	Municipal Corporations	-	-	-	0.08	0.07	0.10
ii	Municipalities	-	-	-	0.01	0.02	0.02
ii	Town Panchayats	-	-	-	0.03	0.03	0.05
	Total	-	-	-	0.12	0.12	0.17
E	S.J.S.R.Y.						
i)	Municipal Corporations	-	-	-	-	0.35	0.18
ii	Municipalities	-	-	-	-	0.08	0.04
ii	Town Panchayats	-	-	-	-	0.17	0.08
	Total	-	-	-	0.00	0.60	0.30

II	PRIs						
A	Assigned Revenue						
i	District Panchayats						
ii	Block Panchayats						
iii	Village Panchayats						
iv	Autonomous District Councils						
	Total						
B	SFC Devolution						
i	District Panchayats				0.78	0.71	1.21
ii	Block Panchayats						
iii	Village Panchayats				1.74	1.58	2.57
iv	Autonomous District Councils						
	Total				2.52	2.29	3.78
C	Grants-in-aid						
i	District Panchayats	4.23	7.91	3.45	4.70	5.51	3.40
ii	Block Panchayats						
iii	Village Panchayats	5.58	9.42	4.15	2.85	2.00	2.40
iv	Autonomous District Councils						
	Total	9.81	17.33	7.60	7.55	7.51	5.80
D	Others if any (pls specify)						
i(a)	District Panchayats(BRGF)	13.01	0.00	10.75	11.97	5.02	14.58
i(b)	District Panchayats(12th FC/13th FC)	0.78	0.78	1.71	1.83	18.24	5.32
i(c)	District Panchayat (NRDWP)	15.45	27.18	26.37	17.87	20.85	18.20
ii	Block Panchayats						
iii (a)	Village Panchayats (12th FC/13th FC)	1.82	1.82	3.49	6.15	7.22	11.24
iii(b)	Village Panchayats (SGSY/IAY/NREGA)			69.17	81.35	117.40	105.36
iii(c)	Village Panchayat (NRDWP)					1.59	0.30
iv	Autonomous District Councils						
	Total	31.06	29.78	111.49	119.17	170.32	155.00

Schedule 1A. Details of State Finance Commissions (SFC) – Constitution and Submission

Schedule 1A

Details of State Finance Commissions (SFC) – Constitution and Submission

SN	Particular	Date of Constitution of SFC	Date of submission of SFC Report	Date of submission of ATR	Period covered	Devolution Recommended to Local Bodies (consolidated) in crores
1	SFC-I	22/07/1998	16/08/1999	June'2000	2000-01 to 2004-05	
2	SFC-II	05/07/2003	30/09/2004	25/02/2006	2005-06 to 2009-10	
3	SFC-III	04/03/2009	27/02/2010	23/03/2010	2010-11 to 2014-15	18.13
4	SFC-IV	15/06/2012	15/05/2013	–	2015-16 to 2019-20	

Schedule 2A. Transfer of Resources to Local Bodies – District Panchayats

Schedule -2A

Transfer of Resources to Local Bodies

Transfer of resources to District Panchayats

(Rs. in Crores)

Year	Collection from assigned taxes	Amount actually passed on	Devolution		Grants-in-Aid		Others (Specify)		Total	
			Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers
2007-08						4.23	brgf/tfc	13.79		18.02
2008-09						7.91	brgf/tfc	0.78		8.69
2009-10						3.45	brgf/tfc	12.46		15.91
2010-11				0.78		4.7	brgf/tfc	13.80		19.28
2011-12				0.71		5.51	brgf/tfc	23.26		29.48
2012-13				1.21		3.4	brgf/tfc	19.90		24.51
2013-14				1.33		3.74	brgf/tfc	21.89		26.96
2014-15				1.46		4.11	brgf/tfc	24.08		29.66
2015-16				1.61		4.53	brgf/tfc	26.49		32.62
2016-17				1.77		4.98	brgf/tfc	29.14		35.89
2017-18				1.95		5.48	brgf/tfc	32.05		39.47
2018-19				2.14		6.02	brgf/tfc	35.25		43.42
2019-20				2.36		6.63	brgf/tfc	38.78		47.76

* If SFC not constituted or where the first SFC has been constituted and its award is yet to be made or yet to be implemented, leave this column blank.

Note: For 2013-14 onwards the recommendations/projections made by SFC may be indicated, if not please leave it blank for years for which information is not available.

The total actual transfer to PRI from Rural Management & Development Department include 3rd SFC, 12th/13th FC, Plan Grants and BRGF

N.B SFC= State Finance Commission BRGF= Backward Regions Grant Fund
TFC = Twelve/Thirteen Finance Commission

Schedule 2B. Transfer of resources to Local Bodies – Block Panchayats

Year	Collection from assigned taxes	Amount actually passed on	Devolution		Grants-in-Aid		Others (Specify)		Total		
			Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers	
2007-08											
2008-09											
2009-10			NOT APPLICABLE								
2010-11											
2011-12											
2012-13											
2013-14											
2014-15											
2015-16											
2016-17											
2017-18											
2018-19											
2019-20											

* If SFC not constituted or where the first SFC has been constituted and its award is yet to be made or yet to be implemented, leave this column blank.

Note: For 2013-14 onwards the recommendations/projections made by SFC may be indicated, if not please leave it blank for years for which information is not available.

Schedule 2C. Transfer of Resources to Local Bodies – Village Panchayats

Transfer of Resources to Local Bodies
(actuals upto 2012-13 and estimates/projections for 2013-14 onwards)

Schedule -2C
(Rs. in Crores)

Transfer of resources to Village Panchayats

Year	Collection from assigned taxes	Amount actually passed on	Devolution		Grants-in-Aid		Others (Specify)		Total	
			Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers
2007-08						5.58	TFC/MGNREGA/SGS Y/IAY	1.82		7.40
2008-09						9.42	TFC/MGNREGA/SGS Y/IAY	1.82		11.24
2009-10						4.15	TFC/MGNREGA/SGS Y/IAY	72.66		76.81
2010-11				1.74		2.85	TFC/MGNREGA/SGS Y/IAY	87.50		90.35
2011-12				1.58		2.00	TFC/MGNREGA/SGS Y/IAY/NRDWP	126.21		128.21
2012-13				2.57		2.40	TFC/MGNREGA/SGS Y/IAY/NRDWP	116.90		119.30
2013-14				2.83		2.64	TFC/MGNREGA/SGS Y/IAY	128.59		131.23
2014-15				3.11		2.90	TFC/MGNREGA/SGS Y/IAY	141.45		144.35
2015-16				3.42		3.19	TFC/MGNREGA/SGS Y/IAY	155.59		158.79
2016-17				3.76		3.51	TFC/MGNREGA/SGS Y/IAY	171.15		174.67
2017-18				4.14		3.87	TFC/MGNREGA/SGS Y/IAY	188.27		192.13
2018-19				4.55		4.25	TFC/MGNREGA/SGS Y/IAY	207.10		211.35
2019-20				5.01		4.68	TFC/MGNREGA/SGS Y/IAY	227.81		232.48

* If SFC not constituted or where the first SFC has been constituted and its award is yet to be made or yet to be implemented, leave this column blank.

Note: For 2013-14 onwards the recommendations/projections made by SFC may be indicated, if not please leave it blank for years for which information is not available.

Note: Total actual transfer from RMDD includes Plan Grants, 12th/13th FC grant, 3rd SFC grant, release under IAY, SGSY & MGNREGA

Figure for release under IAY, SGSY & MGNREGA is based on the information provided by the concerned project implementing cell

N.B: TFC = Twelfth/thirteenth Finance Commission, SFC= State Finance Commission, IAY = Indira Awas Yojana, SGSY = Samppoorna Gram Swarojgar Yojana

NRDWP = National Rural Drinking Water Programme, MGNREGA = Mahatma Gandhi National Rural Employment Guarantee Act

Schedule 2D. Transfer of Resources to Local Bodies – Municipal Corporations

Schedule - 2D

Transfer of Resources to Local Bodies
(actuals upto 2012-13 and estimates/projections for 2013-14 onwards)

(In Lacs)

Transfer of resources to Municipal Corporations

Year	Collection from assigned taxes	Amount actually passed on	Devolution		Grants-inAid		13th FC & SJSRY		Total	
			Recommended by SFC	Actuals transfers	Recommended by SFC	Actuals transfers	Recommended by SFC	Actuals transfers	Recommended by SFC	Actuals transfers
2007-08			-	-	-	-	-	-	-	-
2008-09			-	-	-	-	-	-	-	-
2009-10			-	-	-	-	-	-	-	-
2010-11			-	-	249.99	249.99	7.89	7.89	257.88	257.88
2011-12			-	-	257.05	257.05	42.37	42.37	299.42	299.42
2012-13			-	-	162.44	162.44	27.25	27.25	189.69	189.69
2013-14			-	-	308.52	308.52	30.25	30.25	338.77	338.77
2014-15			-	-	339.52	339.52	33.25	33.25	372.77	372.77
2015-16			-	-	373.52	373.52	36.25	36.25	409.77	409.77
2016-17			-	-	411.52	411.52	40.25	40.25	451.77	451.77
2017-18			-	-	452.52	452.52	44.25	44.25	496.77	496.77
2018-19			-	-	497.52	497.52	48.25	48.25	545.77	545.77
2019-20			-	-	547.52	547.52	53.25	53.25	600.77	600.77

Note: 13th FC grant for the financial year 2011-12 amounting to Rs. 6.95 lakh received by Municipal Corporation after March 2012 (Next Financial Year) and SGSRY grant for the financial year 2012-13 amounting to Rs. 17.42 Lakh received by Municipal Corporation after March 2013 (Next Financial Year)

Schedule 2E. Transfer of Resources to Local Bodies - Municipalities

Schedule - 2E

Transfer of Resources to Local Bodies
(actuals upto 2012-13 and estimates/projections for 2013-14 onwards)

(In Lacs)

Transfer of resources to Municipalities

Year	Collection from assigned taxes	Amount actually passed on	Devolution		Grants-inAid		13th FC & SJSRY		Total	
			Recommended by SFC	Actuals transfers	Recommended by SFC	Actuals transfers	Recommended by SFC	Actuals transfers	Recommended by SFC	Actuals transfers
2007-08			-	-	-	-	-	-	-	-
2008-09			-	-	-	-	-	-	-	-
2009-10			-	-	-	-	-	-	-	-
2010-11			-	-	32.82	32.82	1.02	1.02	33.84	33.84
2011-12			-	-	54.55	54.55	9.00	9.00	63.55	63.55
2012-13			-	-	34.46	34.46	5.79	5.79	40.25	40.25
2013-14			-	-	65.52	65.52	6.79	6.79	72.31	72.31
2014-15			-	-	72.52	72.52	7.79	7.79	80.31	80.31
2015-16			-	-	79.52	79.52	8.79	8.79	88.31	88.31
2016-17			-	-	87.52	87.52	9.79	9.79	97.31	97.31
2017-18			-	-	96.52	96.52	10.79	10.79	107.31	107.31
2018-19			-	-	106.52	106.52	11.79	11.79	118.31	118.31
2019-20			-	-	117.52	117.52	12.79	12.79	130.31	130.31

Note: 13th FC grant for the financial year 2011-12 amounting to Rs. 6.95 lakh received by Municipal Corporation after March 2012 (Next Financial Year) and SGSRY grant for the financial year 2012-13 amounting to Rs. 17.42 Lakh received by Municipal Corporation after March 2013 (Next Financial Year)

Schedule 2F. Transfer of Resources to Local Bodies – Town Panchayats

Schedule - 2F

Transfer of Resources to Local Bodies
(actuals upto 2012-13 and estimates/projections for 2013-14 onwards)

(In Lacs)

Transfer of resources to Town Panchayats

Year	Collection from assigned taxes	Amount actually passed on	Devolution		Grants-inAid		13th FC & SJSRY		Total	
			Recommended by SFC	Actuals transfers	Recommended by SFC	Actuals transfers	Recommended by SFC	Actuals transfers	Recommended by SFC	Actuals transfers
2007-08			-	-	-	-	-	-	-	-
2008-09			-	-	-	-	-	-	-	-
2009-10			-	-	-	-	-	-	-	-
2010-11			-	-	96.84	96.84	3.11	3.11	99.95	99.95
2011-12			-	-	123.76	123.76	20.39	20.39	144.15	144.15
2012-13			-	-	78.18	78.18	13.13	13.13	91.31	91.31
2013-14			-	-	149.04	149.04	14.13	14.13	163.17	163.17
2014-15			-	-	164.04	164.04	15.13	15.13	179.17	179.17
2015-16			-	-	181.04	181.04	17.13	17.13	198.17	198.17
2016-17			-	-	200.04	200.04	19.13	19.13	219.17	219.17
2017-18			-	-	220.04	220.04	21.13	21.13	241.17	241.17
2018-19			-	-	242.04	242.04	23.13	23.13	265.17	265.17
2019-20			-	-	266.04	266.04	25.13	25.13	291.17	291.17

Note 1: Singtam-Rangpo NP: Fourth quarter Grant-in-aid for the financial year 2011-12 amounting to Rs. 10.68 Lakhs, 13th FC grant for the financial year 2011-12 amounting to Rs. 1.62 lakh received by Nagar Panchayats after March”2012 (Next Financial Year) and Fourth quarter Grant-in-aid for the financial year 2012-13 amounting to Rs. 1.7 Lakhs received by Nagar Panchayats after March”2013 (Next Financial Year)

Note 2: 13th FC grant for the financial year 2011-12 amounting to Rs. 6.95 lakh received by Municipal Corporation after March”2012 (Next Financial Year) and SGSRY grant for the financial year 2012-13 amounting to Rs. 17.42 Lakh received by Municipal Corporation after March”2013 (Next Financial Year)

Note 3: Jorethang NP: Fourth quarter Grant-in-aid for the financial year 2012-13 amounting to Rs. 4.20 Lakhs and SGSRY grant for the financial year 2012-13 amounting to Rs. 1.80 Lakh received by Nagar Panchayats after March”2013 (Next Financial Year)

Schedule 3A. Functions/ Services Transferred to PRIs and Expenditure Thereon

a									
Name of function / service	Institution to which transferred	Date of transfer of function	Date of transfer of Staff	Date of transfer of budget head	Revenue Expenditure on		Revenue Expenditure on		Revenue Expenditure on the function/service in the year 2012.
					Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	
1	2	3	4	5	6	7	8	9	10
Agriculture including Agriculture extension Land improvement, implementation of land reforms, Land consolidation & Soil Minor irrigation, Water management & Watershed development Animal Husbandry, Diary & Poultry Fisheries Social Forestry & Farm Forestry Minor Forest Produce Small scale Industries & including food procession industries Khadi, Small & Cottage industries Rural Housing Drinking Water Fuel & Fodder Roads, Culverts, Bridges, Ferries, Water ways & other means of communication Rural Electrification including distribution of electricity Non Conventional Energy Source Poverty alleviation programmes Education including primary & secondary education Technical training & vocational education Adult & non- formal education Libraries Cultural activities Markets & fairs Health & Sanitation including hospitals, Primary health centers & Dispensaries Family Welfare Women & Child Development Welfare of weaker sections & in particular of SC & ST Public Distribution System Maintenance of community assets	Zilla Panchayats & Gram Panchayats	4/29/2008			With the transfer of functions and services to the Zilla Panchayats and Gram Panchayats, all the developmental works have been taken up through the Panchayats. Therefore the actual amount of revenue expenditure on the functions and services could not be ascertained and compiled of late with the introduction & implementation of MAS & PRIASoft, it is anticipated that all the information on expenditure shall be available in the near future.				

Schedule 3B. Functions / Services transferred to ULBs and Expenditure thereon - GMC

Schedule – 3B

GANGTOK MUNICIPAL CORPORATION

Functions / Services transferred to ULBs and Expenditure thereon.

Name of function / service	Institution to which transferred	Date of transfer of function	Date of transfer of Staff	Date of transfer of budget head	Revenue Expenditure on the function/service in the year preceding the year of transfer		Revenue Expenditure on the function/service in the year succeeding the year of transfer		Revenue Expenditure on the function/service in the year 2012-13 Amount (Rs. In Thousand)
					Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	
1	2	3	4	5	6	7	8	9	10
Trade License	GMC	10.06.2011	10.06.2011	10.06.2011			TRADE LICENCE/ REGULATION	477.56	333.51
Solid Waste Management							SOLID WASTE MANAGEMENT	9,930.28	9,892.92

Schedule 3B. Functions / Services transferred to ULBs and Expenditure thereon - NMC

Schedule – 3B

NAMCHI MUNICIPAL COUNCIL

Functions / Services transferred to ULBs and Expenditure thereon.

Name of function / service	Institution to which transferred	Date of transfer of function	Date of transfer of Staff	Date of transfer of budget head	Revenue Expenditure on the function/service in the year preceding the year of transfer		Revenue Expenditure on the function/service in the year succeeding the year of transfer		Revenue Expenditure on the function/service in the year 2012-13 Amount (Rs. In thousand)
					Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	
1	2	3	4	5	6	7	8	9	10
Trade Licence	Namchi Municipal Council	10.06.2011	10.06.2011	10.06.2011			Trade Licence & Regulation	136.61	67.51
Solid Waste Management	Namchi Municipal Council	10.06.2011	10.06.2011	10.06.2011			Solid Waste Management	1,721.32	1,458.87

Schedule 3B. Functions / Services transferred to ULBs and Expenditure thereon - GNP

Schedule – 3B

GYALSHING NAGAR PANCHAYAT

Functions / Services transferred to ULBs and Expenditure thereon.

Name of function / service	Institution to which transferred	Date of transfer of function	Date of transfer of Staff	Date of transfer of budget head	Revenue Expenditure on the function/service in the year preceding the year of transfer		Revenue Expenditure on the function/service in the year succeeding the year of transfer		Revenue Expenditure on the function/service in the year 2012-13 Amount (Rs. In thousand)
					Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	
1	2	3	4	5	6	7	8	9	10
Trade Licence	Gyalshing Nagar Panchayat	10.06.2011	10.06.2011	10.06.2011			Trade Licence & Regulation	42.80	20.00
Solid Waste Management	Gyalshing Nagar Panchayat	10.06.2011	10.06.2011	10.06.2011			Solid Waste Management	469.67	555.43

Schedule 3B. Functions / Services transferred to ULBs and Expenditure thereon - JNP

Schedule – 3B

JORETHANG NAGAR PANCHAYAT

Functions / Services transferred to ULBs and Expenditure thereon.

Name of function / service	Institution to which transferred	Date of transfer of function	Date of transfer of Staff	Date of transfer of budget head	Revenue Expenditure on the function/service in the year preceding the year of transfer		Revenue Expenditure on the function/service in the year succeeding the year of transfer		Revenue Expenditure on the function/service in the year 2012-13
					Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	
1	2	3	4	5	6	7	8	9	10
Trade License	Jorethang Nagar panchayat	10.06.2011	10.06.2011	10.06.2011			Trade License/ Regulation	134.37	11.70
Solid Waste Management	Jorethang Nagar panchayat	10.06.2011	10.06.2011	10.06.2011			Solid Waste Management	1,506.76	1,717.63

Schedule 3B. Functions / Services transferred to ULBs and Expenditure thereon – MNP

Schedule – 3B

MANGAN NAGAR PANCHAYAT

Functions / Services transferred to ULBs and Expenditure thereon.

Name of function / service	Institution to which transferred	Date of transfer of function	Date of transfer of Staff	Date of transfer of budget head	Revenue Expenditure on the function/service in the year preceding the year of transfer		Revenue Expenditure on the function/service in the year succeeding the year of transfer		Revenue Expenditure on the function/service in the year 2012-13 Amount (Rs. In thousand)
					Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	
1	2	3	4	5	6	7	8	9	10
Trade Licence	Mangan Nagar Panchayat	10.06.2011	10.06.2011	10.06.2011			Trade License/ Regulation	22.42	54.48
Solid Waste Management	Mangan Nagar Panchayat	10.06.2011	10.06.2011	10.06.2011			Solid Waste Management	67.06	498.20

Schedule 3B. Functions / Services transferred to ULBs and Expenditure thereon - RNP

Schedule – 3B

RANGPO NAGAR PANCHAYAT

Functions / Services transferred to ULBs and Expenditure thereon.

Name of function / service	Institution to which transferred	Date of transfer of function	Date of transfer of Staff	Date of transfer of budget head	Revenue Expenditure on the function/service in the year preceding the year of transfer		Revenue Expenditure on the function/service in the year succeeding the year of transfer		Revenue Expenditure on the function/service in the year 2012-13
					Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	
1	2	3	4	5	6	7	8	9	10
Trade License	Rangpo Nagar Panchayat	10.06.2011	10.06.2011	10.06.2011			Trade License/ Regulation	83.87	16.20
Solid Waste Management	Rangpo Nagar Panchayat	10.06.2011	10.06.2011	10.06.2011			Sanitation & Solid Waste Management	681.57	946.59

Schedule 3B. Functions / Services transferred to ULBs and Expenditure thereon - SNP

Schedule – 3B

SINGTAM NAGAR PANCHAYAT

Functions / Services transferred to ULBs and Expenditure thereon.

Name of function / service	Institution to which transferred	Date of transfer of function	Date of transfer of Staff	Date of transfer of budget head	Revenue Expenditure on the function/service in the year preceding the year of transfer		Revenue Expenditure on the function/service in the year succeeding the year of transfer		Revenue Expenditure on the function/service in the year 2012-13 Amount (Rs. In thousand)
					Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	
1	2	3	4	5	6	7	8	9	10
Trade Licence	Singtam Nagar Panchayat	10.06.2011	10.06.2011	10.06.2011			Trade Licence & Regulation	52.83	77.42
Solid Waste Management	Singtam Nagar Panchayat	10.06.2011	10.06.2011	10.06.2011			Solid Waste Management	711.92	931.48

Schedule 4A. Expenditure and Sources of Revenue/Capital of PRIs

Schedule -4A
(Rs. in Crores)

Expenditure and sources of Revenue/Capital of PRIs

Expenditure of Panchayati Raj Institutions and Sources of Revenue/Capital

Year	District Panchayats											
	Expenditure		Sources of Revenue							Sources of Capital (Specify)		
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13th FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)- BRGF	Source	Amount
			Tax Revenue		Non Tax (Incl. user charges)							
Immovable Property Tax			Other Taxes									
2007-08	5.01	13.01			-		0.78	-	4.23	13.01	BRGF	13.01
2008-09	8.69	-			-		0.78	-	7.91	-		-
2009-10	11.58	4.34			0.026		1.71	-	3.45	10.75	BRGF	4.34
2010-11	11.44	7.85			0.007		1.83	0.78	4.70	11.97	BRGF	7.85
2011-12	22.06	7.41			0.012		18.24	0.69	5.51	5.02	BRGF	7.41
2012-13 (if available)	19.472	5.02			0.012		5.32	1.18	3.40	14.58	BRGF	5.02
Year	Block Panchayats											
	Expenditure		Sources of Revenue							Sources of Capital (Specify)		
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13th FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source	Amount
			Tax Revenue		Non Tax (Incl. user charges)							
Immovable Property Tax			Other Taxes									
2007-08												
2008-09												
2009-10												
2010-11												
2011-12												
2012-13 (if available)												
							N.A					

Year	Village Panchayats											
	Expenditure		Sources of Revenue							Sources of Capital		
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13th FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source	Amount
			Tax Revenue		Non Tax (Incl. user charges)							
		Immovable Property Tax	Other Taxes									
2007-08	7.40				-		1.82		5.58			
2008-09	11.24				-		1.82		9.42			
2009-10	7.69				0.045		3.49		4.15			
2010-11	10.79				0.053		6.15	1.74	2.85			
2011-12	10.94				0.137		7.22	1.58	2.00			
2012-13 (if available)	16.347				0.137		11.24	2.57	2.40			

Schedule 4B. Expenditure and Sources of Revenue of PRIs – East District

Expenditure and Sources of Revenue of PRIs - EAST DISTRICT											Schedule - 4B (Rs. In Crore)			
Expenditure and source of Revenue of Panchayati Raj Institutions(Information to be provided District-wise)														
District Panchayat					Block Panchayats				Village Panchayats					
					(aggregate information of all block panchayats in a district to be provided)				(aggregate information of all block panchayats in a district to be provided)					
Name of the District Panchayat		EAST			No. of Block panchayats:				No. of Village panchayats:		52			
Total Area of District Panchayat		164410 hectar			Total area of block panchayats:				Total area of village panchayats:		164410 hectar			
Total Population of District Panchayat		489823			Total population of block panchayats:				Total population of village panchayats:		489823			
Year					Year				Year					
S.N.	Items	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	
I	Expenditure													
A	Revenue	3.36	2.85	7.32	5.30					2.09	3.12	3.21	5.14	
B	Capital	0.69	2.46	2.66	0.90					-	-	-	-	
II	Sources of Revenue													
A	Own Revenue													
	i. Own tax (a+b)													
	a. Immovable Property Tax													
	b. Other Taxes													
	ii. Own non-tax	0.009	0.002	0.004	0.004					0.014	0.017	0.041	0.041	
B	Transfers from Central Government													
(detail information on each of the CSS to be given below)					Not Applicable									
	i													
	ii													
C	Transfers from 12th FC/13th FC	0.42	1.47	7.10	1.43					0.94	1.70	2.21	3.60	
D	Assigned + Devolution		0.20	0.19	0.28						0.51	0.45	0.87	
E	Grant-in-Aid from State Government	0.94	1.51	1.43	0.84					1.15	0.91	0.55	0.67	
F	Others (BRGF)	2.69	2.13	1.26	3.65									
G	CSS (NREGS/IAY/SGSY)									18.09	22.51	32.18	26.45	

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.
Separate format to be filled for each district.

Schedule 4B. Expenditure and Sources of Revenue of PRIs – West District

Expenditure and Sources of Revenue of PRIs -WEST DISTRICT											Schedule - 4B (Rs. In Crore)			
Expenditure and source of Revenue of Panchayati Raj Institutions(Information to be provided District-wise)														
District Panchayat					Block Panchayats				Village Panchayats					
					(aggregate information of all block panchayats in a district to be provided)				(aggregate information of all block panchayats in a district to be provided)					
Name of the District Panchayat		West				No. of Block panchayats:				No. of Village panchayats:		55		
Total Area of District Panchayat		42269 hectar				Total area of block panchayats:				Total area of village panchayats:		42269 hectar		
Total Population of District Panchayat		120347				Total population of block panchayats:				Total population of village panchayats:		120347		
		Year				Year				Year				
S.N.	Items	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	
I	Expenditure													
A	Revenue	3.05	1.49	5.92	5.37					2.39	3.39	3.22	5.58	
B	Capital	0.94	3.28	1.76	0.91					-	-	-	-	
II	Sources of Revenue													
A	Own Revenue													
	i. Own tax (a+b)													
	a. Immovable Property Tax													
	b. Other Taxes													
	ii. Own non-tax	0.007	0.002	0.003	0.003					0.014	0.016	0.042	0.042	
B	Transfers from Central Government #													
(detail information on each of the CSS to be given below)						Not Applicable								
	i													
	ii													
C	Transfers from 12th FC/13th FC	0.39	0.13	4.84	1.30					1.13	2.09	2.13	3.83	
D	Assigned + Devolution		0.20	0.22	0.19						0.47	0.46	0.98	
E	Grant-in-Aid from State Government	0.91	1.16	1.36	0.88					1.26	0.83	0.63	0.77	
F	Others (BRGF)	2.69	3.28	1.26	3.56									
G	CSS (NREGS/IAY/SGSY)									23.94	26.38	41.98	31.08	

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Separate format to be filled for each district.

Schedule 4B. Expenditure and Sources of Revenue of PRIs – North District

Schedule - 4B													
Expenditure and Sources of Revenue of PRIs - NORTH DISTRICT											(Rs. In Crore)		
Expenditure and source of Revenue of Panchayati Raj Institutions (Information to be provided District-wise)													
District Panchayat					Block Panchayats (aggregate information of all block panchayats in a district to be provided)				Village Panchayats (aggregate information of all block panchayats in a district to be provided)				
Name of the District Panchayat		North			No. of Block panchayats:				No. of Village panchayats:				
		39244 hectar							22				
Total Area of District Panchayat					Total area of block panchayats:				Total area of village panchayats:				
		39571							39244 hectar				
Total Population of District Panchayat					Total population of block panchayats:				Total population of village panchayats:				
		39571							39571				
		Year				Year				Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13
I	Expenditure												
A	Revenue	2.22	1.24	2.96	3.61					1.04	1.38	1.51	0.82
B	Capital	1.52	3.28	1.76	2.30					-	-	-	-
II	Sources of Revenue												
A	Own Revenue												
	i. Own tax (a+b)												
	a. Immovable Property Tax												
	b. Other Taxes												
	ii. Own non-tax	0.002	0.001	0.002	0.002					0.004	0.005	0.013	0.013
B	Transfers from Central Government #												
(detail information on each of the CSS to be given below)													
	i												
	ii												
C	Transfers from 12th FC/13th FC	0.32	0.11	2.09	1.30					0.45	0.76	0.89	0.14
D	Assigned + Devolution		0.12	0.11	0.18						0.29	0.22	0.24
E	Grant-in-Aid from State Government	0.73	1.01	1.26	0.61					0.54	0.29	0.24	0.31
F	Others (BRGF)	2.69	3.28	1.26	3.82								
G	CSS (NREGS/IAY/SGSY)									8.01	7.98	13.97	10.69

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Separate format to be filled for each district.

Schedule 4B. Expenditure and Sources of Revenue of PRIs – South District

Schedule - 4B													
Expenditure and Sources of Revenue of PRIs - SOUTH DISTRICT										(Rs. In Crore)			
Expenditure and source of Revenue of Panchayati Raj Institutions (Information to be provided District-wise)													
District Panchayat					Block Panchayats (aggregate information of all block panchayats in a district to be provided)				Village Panchayats (aggregate information of all block panchayats in a district to be provided)				
	Name of the District Panchayat	South				No. of Block panchayats:				No. of Village panchayats: 47			
	Total Area of District Panchayat	39839 hectar				Total area of block panchayats:				Total area of village panchayats: 39839 hectar			
	Total Population of District Panchayat	125700				Total population of block panchayats:				Total population of village panchayats: 125700			
S.N.	Items	Year				Year				Year			
		2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13
I	Expenditure					Not Applicable							
A	Revenue	2.95	1.35	5.36	5.20					2.17	2.90	3.00	4.82
B	Capital	1.19	3.28	1.76	1.30					0.00	0.00	0.00	0.00
II	Sources of Revenue												
A	Own Revenue												
	i. Own tax (a+b)												
	a. Immovable Property Tax												
	b. Other Taxes												
	ii. Own non-tax	0.008	0.002	0.003	0.003					0.013	0.015	0.041	0.041
B	Transfers from Central Government #												
	(detail information on each of the CSS to be given below)												
	i												
	ii												
C	Transfers from 12th FC/13th FC	0.58	0.12	4.21	1.30					0.96	1.60	1.99	3.68
D	Assigned + Devolution		0.20	0.19	0.56						0.47	0.44	0.49
E	Grant-in-Aid from State Government	0.87	1.03	1.46	1.09	1.21	0.83	0.57	0.65				
F	Others (BRGF)	2.69	3.28	1.26	3.55								
G	CSS (NREGS/IAY/SGSY)					19.13	24.48	29.27	37.13				

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Separate format to be filled for each district.

Schedule 4C. Expenditure and Sources of Revenue of ULBs

Schedule - 4C												
Expenditure and Sources of Revenue/Capital of ULBs												
Expenditure of Panchayati Raj Institutions and Sources of Revenue/Capital												
(Rs.in Crores)												
Year	Municipal Corporations											
	Expenditure		Sources of Revenue								Sources of Capital (specify)	
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13 FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source*	Amount
			Tax Revenue	Non Tax (Incl. user Charges)	Immovable Property Tax							
	2007-08	-	-	-	-	-	-	-	-	-		-
2008-09	-	-	-	-	-	-	-	-	-		-	
2009-10	-	-	-	-	-	-	-	-	-		-	
2010-11	1.80	0.52	-	0.64	-	0.08	-	2.50	-			
2011-12	3.88	0.34	-	0.26	2.76	-	-	2.57	-	SJSRY	0.35	
2012-13 (if available)	4.08	0.68	-	0.26	4.16	-	0.17	-	1.62			

Year	Municipalities											
	Expenditure		Sources of Revenue								Sources of Capital (specify)	
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13 FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source*	Amount
			Immovable Property Tax	Other Taxes	Non Tax (Incl. user Charges)							
2007-08	-	-	-	-	-	-	-	-	-	-	-	
2008-09	-	-	-	-	-	-	-	-	-	-	-	
2009-10	-	-	-	-	-	-	-	-	-	-	-	
2010-11	0.25	0.01	-	-	0.02	-	0.01	-	0.33	-	-	
2011-12	0.76	0.17	-	0.07	0.19	-	-	-	0.55	-	SJSRY 0.08 BRGF 0.15 SJSRY 0.04	
2012-13 (if available)	0.73	0.02	-	0.06	0.37	-	0.04	-	0.26	0.04	BRGF 0.09	

Year	Nagar Panchayats											
	Expenditure		Sources of Revenue								Sources of Capital (specify)	
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13 FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source*	Amount
			Immovable Property Tax	Other Taxes	Non Tax (Incl. user Charges)							
2007-08	-	-	-	-	-	-	-	-	-	-	-	
2008-09	-	-	-	-	-	-	-	-	-	-	-	
2009-10	-	-	-	-	-	-	-	-	-	-	-	
2010-11	0.30	0.07	-	0.09	0.21	-	0.03	-	0.97	-	-	
2011-12	0.99	0.46	-	0.22	0.70	-	0.02	-	1.13	-	BRGF 0.45 SJSRY 0.18 BRGF 0.75	
2012-13 (if available)	1.20	0.04	-	0.35	0.94	-	0.07	-	0.70	0.07	SJSRY 0.08	

* Source of capital to include market borrowing issue of bond etc.

Schedule 4D. Expenditure and Sources of Revenue of ULBs – East District

Schedule - 4D															
Expenditure and Sources of Revenue of ULBs - District-wise (East)											(Rs. In Crore)				
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)															
Municipal Corporation					Municipality				Town Panchayats						
(aggregate information of all Municipal Corporation in the District to be provided if there are more than one in the district)					(aggregate information of all Municipalities in a district to be provided)				(aggregate information of all town panchayats in a district to be provided)						
Name of the Municipal Corporations:					1				No. of Municipalities:		No. of Town panchayats:			2	
Total Area of Municipal Corporations:									Total area of Municipalities:		Total area of Town panchayats:				
Total Population of Municipal Corporations:									Total population of Municipalities:		Total population of Town panchayats:				
		Year				Year				Year					
S.N.	Items	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13		
I	Expenditure														
A	Revenue		1.80	3.88	4.08						0.14	0.47	0.49		
B	Capital		0.52	0.34	0.68						0.02	0.23	0.02		
II	Sources of Revenue														
A	Own Revenue														
	i. Own tax (a+b)			0.26	0.26						0.08	0.07	0.25		
	a. Immovable Property Tax														
	b. Other Taxes			0.26	0.26						0.08	0.07	0.25		
	ii. Own non-tax		0.64	2.76	4.16						0.17	0.43	0.52		
B	Transfers from Central Government #														
(detail information on each of the CSS to be given below)															
	i) BRGF											0.15	0.37		
	ii) SJSRY			0.35								0.08	0.04		
	C. Transfers from 12th FC/13th FC				0.17						0.02		0.04		
	D. Assigned + Devolution														
	E. Grant-in-Aid from State Government		2.58	2.57	1.62						0.50	0.49	0.36		
	F. Market Borrowing/Institutional Borrowings														
	G. Others (specify)												0.03		

: Provide information on each of the CSS from which money is received in the space provided below. Insert additional rows if there are many CSS.

Separate format to be filled for each district.

Schedule 4D. Expenditure and Sources of Revenue of ULBs – West District

Schedule - 4D													
Expenditure and Sources of Revenue of ULBs - District-wise (West)											(Rs. In Crore)		
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)													
Municipal Corporation					Municipality				Town Panchayats				
(aggregate information of all Municipal Corporation in the District to be provided if there are more than one in the district)					(aggregate information of all Municipalities in a district to be provided)				(aggregate information of all town panchayats in a district to be provided)				
Name of the Municipal Corporations:					No. of Municipalities:				No. of Town panchayats:				
Total Area of Municipal Corporations:					Total area of Municipalities:				Total area of Town panchayats:				
Total Population of Municipal Corporations:					Total population of Municipalities:				Total population of Town panchayats:				
Year					Year				Year				
S.N.	Items	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13
I	Expenditure												
A	Revenue										0.06	0.15	0.18
B	Capital										0.01	0.02	
II	Sources of Revenue												
A	Own Revenue												
	i. Own tax (a+b)												
	a. Immovable Property Tax												
	b. Other Taxes												
	ii. Own non-tax										0.02	0.10	
B	Transfers from Central Government #												
(detail information on each of the CSS to be given below)													
	i) BRGF											0.15	
	ii) SJSRY											0.03	0.01
	C. Transfers from 12th FC/13th FC												0.01
	D. Assigned + Devolution												
	E. Grant-in-Aid from State Government										0.10	0.18	0.09
	F. Market Borrowing/Institutional Borrowings												
	G. Others (specify)												0.03

: Provide information on each of the CSS from which money is received in the space provided below. Insert additional rows if there are many CSS.

Separate format to be filled for each district.

Schedule 4D. Expenditure and Sources of Revenue of ULBs – North District

Schedule - 4D													
Expenditure and Sources of Revenue of ULBs - District-wise (North)											(Rs. In Crore)		
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)													
Municipal Corporation				Municipality				Town Panchayats					
(aggregate information of all Municipal Corporation in the District to be provided if there are more than one in the district)				(aggregate information of all Municipalities in a district to be provided)				(aggregate information of all town panchayats in a district to be provided)					
Name of the Municipal Corporations:				No. of Municipalities:				No. of Town panchayats:					
Total Area of Municipal Corporations:				Total area of Municipalities:				Total area of Town panchayats:					
Total Population of Municipal Corporations:				Total population of Municipalities:				Total population of Town panchayats:					
Year				Year				Year					
S.N.	Items	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13
I	Expenditure												
A	Revenue										0.03	0.15	0.23
B	Capital										0.01	0.16	0.01
II	Sources of Revenue												
A	Own Revenue												
	<i>i. Own tax (a+b)</i>										0.01	0.02	0.02
	<i>a. Immovable Property Tax</i>												
	<i>b. Other Taxes</i>										0.01	0.02	0.02
	<i>ii. Own non-tax</i>										0.03	0.08	0.12
B	Transfers from Central Government #												
	(detail information on each of the CSS to be given below)												
	<i>i) BRGF</i>											0.15	0.37
	<i>ii) SJSRY</i>											0.03	0.01
	C. Transfers from 12th FC/13th FC											0.01	0.01
	D. Assigned + Devolution												
	E. Grant-in-Aid from State Government										0.12	0.19	0.12
	F. Market Borrowing/Institutional Borrowings												
	G. Others (specify)												0.01

: Provide information on each of the CSS from which money is received in the space provided below. Insert additional rows if there are many CSS.

Separate format to be filled for each district.

Schedule 4D. Expenditure and Sources of Revenue of ULBs – South District

Schedule - 4D													
Expenditure and Sources of Revenue of ULBs - District-wise											(Rs. In Crore)		
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)													
Municipal Corporation					Municipality				Town Panchayats				
(aggregate information of all Municipal Corporation in the District to be provided if there are more than one in the district)					(aggregate information of all Municipalities in a district to be provided)				(aggregate information of all town panchayats in a district to be provided)				
Name of the Municipal Corporations:					No. of Municipalities:				No. of Town panchayats:				
Total Area of Municipal Corporations:					Total area of Municipalities:				Total area of Town panchayats:				
Total Population of Municipal Corporations:					Total population of Municipalities:				Total population of Town panchayats:				
Year					Year				Year				
S.N.	Items	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13
I	Expenditure												
A	Revenue						0.25	0.76	0.73		0.07	0.34	0.30
B	Capital						0.01	0.17	0.02		0.03	0.05	0.10
II	Sources of Revenue												
A	Own Revenue												
	i. Own tax (a+b)							0.07	0.06			0.13	0.08
	a. Immovable Property Tax												
	b. Other Taxes							0.07	0.06			0.13	0.08
	ii. Own non-tax						0.02	0.19	0.37		0.01	0.17	0.16
B	Transfers from Central Government #												
(detail information on each of the CSS to be given below)													
	i) BRGF							0.15	0.09				
	ii) SJSRY							0.08	0.04			0.04	
	iii												
	iv												
	C. Transfers from 12th FC/13th FC						0.01		0.04		0.01	0.01	0.01
	D. Assigned + Devolution												
	E. Grant-in-Aid from State Government						0.33	0.55	0.26		0.25	0.27	0.13
	F. Market Borrowing/Institutional Borrowings												
	G. Others (specify)								0.04				0.03

: Provide information on each of the CSS from which money is received in the space provided below. Insert additional rows if there are many CSS.

Separate format to be filled for each district.

Schedule 5A. Own Revenue (Internal Revenue Mobilization) of PRIs

Schedule 5A

Name of the State: Sikkim

		OWN REVENUE (INTERNAL REVENUE MOBILIZATION) OF PRIs						Projections							
		(Rs. In Lakh)													
SN	Item	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Date of last revision	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Total (A)														
B	Non-Tax														
1	Water Charges			0.12	0.78	1.03	1.03		1.13	1.25	1.37	1.51	1.66	1.82	2.01
2	Fees/User charges			3.62	3.81	9.75	9.75		10.73	11.80	12.98	14.27	15.70	17.27	19.00
3	Irrigation Charges			0.00	0.00	0.01	0.01		0.01	0.01	0.01	0.01	0.02	0.02	0.02
4	Any other (Pl. specify)- sale of tender forms/rent			3.36	1.42	4.12	4.12		4.53	4.99	5.48	6.03	6.64	7.30	8.03
	Total (B)			7.10	6.01	14.91	14.91		16.40	18.04	19.85	21.83	24.01	26.41	29.06

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Note : 10% growth anticipated from 2013-14

Schedule 5B. Own Revenue (Internal Revenue Mobilization) of ULBs – GMC

Schedule 5B

GANGTOK MUNICIPAL CORPORATION

Name of the State: SIKKIM

OWN REVENUE (INTERNAL REVENUE MOBILIZATION) OF ULBs

SN	Item	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Date of last revision	Projections						
									2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Toll Charges - Bazar					25.51	25.51		28.06	30.87	33.95	37.35	41.08	45.19	49.71
	Total (A)				0	25.51	25.51		28.06	30.87	33.95	37.35	41.08	45.19	49.71
B	Non-Tax														
1	Water Charges														
2	Fees/User charges				62.59	261.84	385.61		424.17	466.59	513.25	564.57	621.03	683.13	751.44
3	Irrigation Charges														
4	Any other (Interest)				1.55	14.17	30.76								
	Total (B)				64.14	276.01	416.37		424.17	466.59	513.25	564.57	621.03	683.13	751.44

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Note: Figure of Revenue Expenditure for the year 2012 - 13 is upto 31.03.2013

Schedule 5B. Own Revenue (Internal Revenue Mobilization) of ULBs – NMC

Schedule 5B

NAMCHI MUNICIPAL COUNCIL

Name of the State: SIKKIM

OWN REVENUE (INTERNAL REVENUE MOBILIZATION) OF ULBs

SN	Item	(Rs. In Lakhs)						Date of last revision	Projections							
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
A	Tax															
	Property Tax															
	Professional Tax															
	Entertainment Tax															
	Octroi/Entry Tax															
	Toll Tax - Bazar					6.50	6.50		7.15	7.87	8.65	9.52	10.47	11.52	12.67	
	Total (A)				-	6.50	6.50		7.15	7.87	8.65	9.52	10.47	11.52	12.67	
B	Non-Tax															
1	Water Charges															
2	Fees/User charges				2.25	19.10	37.18		40.90	44.99	49.49	54.44	59.88	65.87	72.45	
3	Irrigation Charges															
4	Any other (Bank Interest)					0.01	0.32									
	Total (B)				2.25	19.11	37.50		40.90	44.99	49.49	54.44	59.88	65.87	72.45	

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Schedule 5B. Own Revenue (Internal Revenue Mobilization) of ULBs – GNP

Schedule 5B

GYALSHING NAGAR PANCHAYAT

Name of the State: SIKKIM

OWN REVENUE (INTERNAL REVENUE MOBILIZATION) OF ULBs

SN	Item	(Rs. In Lakh)						Date of last revision	Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Toll Tax - Bazar								-	-	-	-	-	-	-
	Total (A)				-	-	-		-	-	-	-	-	-	-
B	Non-Tax														
1	Water Charges														
2	Fees/User charges				0.28	1.49	10.02		11.02	12.12	13.34	14.67	16.14	17.75	19.53
3	Irrigation Charges														
4	Any other (Pl. specify)				0.02	0.13	0.24								
	Total (B)				0.30	1.62	10.26		11.02	12.12	13.34	14.67	16.14	17.75	19.53

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Schedule 5B. Own Revenue (Internal Revenue Mobilization) of ULBs – JNP

Schedule 5B

JORETHANG NAGAR PANCHAYAT

Name of the State: SIKKIM

OWN REVENUE (INTERNAL REVENUE MOBILIZATION) OF ULBs

SN	Item	(Rs. In Lakhs)							Date of last revision	Projections					
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Toll Charges - Bazar					12.72	8.10		8.91	9.80	10.78	11.86	13.05	14.35	15.78
	Total (A)					12.72	8.10		8.91	9.80	10.78	11.86	13.05	14.35	15.78
B	Non-Tax														
1	Water Charges														
2	Fees/User charges				0.84	15.93	15.49		17.04	18.74	20.62	22.68	24.95	27.44	30.19
3	Irrigation Charges														
4	Any other (Bank Interest)				0.12	0.77	0.24								
	Total (B)				0.96	16.70	15.73		17.04	18.74	20.62	22.68	24.95	27.44	30.19

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Schedule 5B. Own Revenue (Internal Revenue Mobilization) of ULBs – MNP

Schedule 5B

MANGAN NAGAR PANCHAYAT

Name of the State: SIKKIM

OWN REVENUE (INTERNAL REVENUE MOBILIZATION) OF ULBs

SN	Item	(Rs. In Lakhs)							Date of last revision	Projections					
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Toll Tax - Bazar				1.25	2.31	2.43		2.67	2.94	3.23	3.56	3.91	4.30	4.74
	Total (A)				1.25	2.31	2.43		2.67	2.94	3.23	3.56	3.91	4.30	4.74
B	Non-Tax														
1	Water Charges														
2	Fees/User charges				2.36	7.25	11.07		12.18	13.39	14.73	16.21	17.83	19.61	21.57
3	Irrigation Charges														
4	Any other (Pl. specify)				0.74	0.65	0.61								
	Total (B)				3.10	7.90	11.68		12.18	13.39	14.73	16.21	17.83	19.61	21.57

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Schedule 5B. Own Revenue (Internal Revenue Mobilization) of ULBs – RNP

Schedule 5B

RANGPO NAGAR PANCHAYAT

Name of the State: SIKKIM

OWN REVENUE (INTERNAL REVENUE MOBILIZATION) OF ULBs

SN	Item	(Rs. In Lakhs)						Date of last revision	Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Toll Charges - Bazar				2.24	2.38	5.60		6.16	6.78	7.45	8.20	9.02	9.92	10.91
	Total (A)				2.24	2.38	5.60		6.16	6.78	7.45	8.20	9.02	9.92	10.91
B	Non-Tax														
1	Water Charges														
2	Fees/User charges				8.17	28.10	23.85		26.24	28.86	31.74	34.92	38.41	42.25	46.48
3	Irrigation Charges														
4	Any other (Interest)				0.23	1.80	2.03								
	Total (B)				8.40	29.90	25.88		26.24	28.86	31.74	34.92	38.41	42.25	46.48

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Schedule 5B. Own Revenue (Internal Revenue Mobilization) of ULBs – SNP

Schedule 5B

SINGTAM NAGAR PANCHAYAT

Name of the State: SIKKIM

OWN REVENUE (INTERNAL REVENUE MOBILIZATION) OF ULBs

SN	Item	(Rs. In Lakhs)							Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Date of last revision	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Toll Tax - Bazar				5.92	4.84	18.51		20.36	22.40	24.64	27.10	29.81	32.79	36.07
	Total (A)				5.92	4.84	18.51		20.36	22.40	24.64	27.10	29.81	32.79	36.07
B	Non-Tax														
1	Water Charges														
2	Fees/User charges				8.71	13.28	25.64		28.20	31.02	34.13	37.54	41.29	45.42	49.97
3	Irrigation Charges														
4	Any other (Bank Interest)						0.03								
	Total (B)				8.71	13.28	25.67		28.20	31.02	34.13	37.54	41.29	45.42	49.97

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Schedule 5C. Arrears of Collection (Internal Revenue Mobilization) of PRIs

Schedule: 5-C

Name of the State:

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION) OF PRIs

		(Rs. In Lakhs)					
S.No.	Item	As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges	Records Not Available					
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						

Schedule 5D. Arrears of Collection (Internal Revenue Mobilization) of ULBs

Schedule: 5-D

Name of the State: SIKKIM

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION) OF ULBs

S.No.	Item	(Rs. In Lakhs)					
		As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						

NIL

Schedule 6A. Expenditure of PRIs

Schedule 6A

Name of the State: Sikkim

EXPENDITURE OF PRIs														
S.No.	Item	(Rs. In Lakhs)						Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees	557.00	529.00	538.00	675.00	720.00	799.00	955.00	1011.00	1256.00	1330.00	1416.00	1514.00	1628.00
	b) Pension etc. for employees	-	-	-	-	-	-	-	-	-	-	-	-	-
	c) Any other (OE, TE & Misc expenses)	123.8	123.8	123.8	124.8	124.8	152.00	167.20	183.92	202.31	222.54	244.80	269.28	296.20
	d) Discretionary Grant to Panchayats	-	-	-	-	72.00	73.00	79.00	79.00	99.00	99.00	99.00	99.00	99.00
	e) Honorarium to Panchayats	42.37	180.84	227.42	230.69	230.69	221.00	254.00	254.00	380.00	380.00	380.00	380.00	380.00
2	Maintenance													
	(i) Water Supply	-	-	-	-	158.77	3.07*	352.00	387.20	425.92	468.51	515.36	566.90	623.59
	(ii) Buildings													
	(iii) Roads													
	(iv) Any other maintenance Expenditure (Pl. specify)													
3	Capital Expenditure													
	(i) Water Supply	1544.82	2717.56	2637.34	1787.46	2085.39	1819.54	2001.49	2201.64	2421.81	2663.99	2930.39	3223.43	3545.77
	(ii) Buildings													
	(iii) Roads													
	(iv) Any other Capital Expenditure (Pl. specify)													
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)													
	Total													

Note:

* The maintenance fund under water supply could not be transferred as estimated in 2012-13 to the VWSC due to late sanction of the schemes by GOI

Schedule 6B. Expenditure of ULBs - GMC

Schedule 6B

GANGTOK MUNICIPAL CORPORATION

Name of the State: SIKKIM

EXPENDITURE OF ULBs														
S.No.	Item	(Rs. In Lakhs)						Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees				120.15	218.01	248.94	273.83	301.22	331.34	364.47	400.92	441.01	485.11
	b) Pension etc. for employees				19.10	13.98	12.19	13.41	14.75	16.22	17.85	19.63	21.60	23.75
	c) leave Encashment					1.78	2.26	2.49	2.73	3.01	3.31	3.64	4.00	4.40
	d) increment arrears					3.12	3.64	4.00	4.40	4.84	5.33	5.86	6.45	7.09
	e) Leave Salary Contribution					12.81	10.97	12.07	13.27	14.60	16.06	17.67	19.43	21.38
	f) Honorarium to Corporate					3.74	3.23	3.55	3.91	4.30	4.73	5.20	5.72	6.29
	g) contribution to State Govt.					1.00		-	-	-	-	-	-	-
2	Maintenance													
	(i) Water Supply						0.17	0.19	0.21	0.23	0.25	0.27	0.30	0.33
	(ii) Buildings				0.29	0.13	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02
	(iii) Roads													
	(iv) Truck				1.57	20.19	17.66	19.43	21.37	23.51	25.86	28.44	31.29	34.41
	(v) Public Toilet													
	(vi) Cars				1.01	0.47	1.29	1.42	1.56	1.72	1.89	2.08	2.29	2.51
	(vii) Jeeps				2.26	2.20	2.15	2.37	2.60	2.86	3.15	3.46	3.81	4.19
	(viii) Parking Lots				0.19	11.89	7.07	7.78	8.55	9.41	10.35	11.39	12.52	13.78
	(ix) Office equipment					0.03	1.02	1.12	1.23	1.36	1.49	1.64	1.81	1.99
	(x) Furniture					0.13		-	-	-	-	-	-	-
	(xi) Bull Dozer					1.31		-	-	-	-	-	-	-
	(xii) Electrical Appliances					0.01		-	-	-	-	-	-	-
	(xiii) Storm Water Drain					8.49		-	-	-	-	-	-	-
	(xiv) Garbage Plant					0.64	1.54	1.69	1.86	2.05	2.25	2.48	2.73	3.00
	(xv) Market						12.90	14.19	15.61	17.17	18.89	20.78	22.85	25.14
	(xvi) Diesel						15.67	17.24	18.96	20.86	22.94	25.24	27.76	30.54
								-	-	-	-	-	-	-
3	Capital Expenditure													
	(i) Water Supply						1.62	1.78	1.96	2.16	2.37	2.61	2.87	3.16
	(ii) Buildings				0.10	7.84	29.59	32.55	35.80	39.38	43.32	47.65	52.42	57.66
	(iii) Roads													
	(iv)Almirah				0.28	0.68	1.11	1.22	1.34	1.48	1.63	1.79	1.97	2.16
	(v) Chair					0.77		-	-	-	-	-	-	-
	(vi) Computer				7.93	1.35	2.78	3.06	3.36	3.70	4.07	4.48	4.92	5.42
	(vii) Table					1.02	4.67	5.14	5.65	6.22	6.84	7.52	8.27	9.10
	(viii) Dustbin					2.65		-	-	-	-	-	-	-
	(ix) Lamination Machine							-	-	-	-	-	-	-

	(x) Other Furniture & Fixture				5.18	3.02	0.45	0.50	0.54	0.60	0.66	0.72	0.80	0.88
	(xi) Printer							-	-	-	-	-	-	-
	(xii) Office Machine & Equipment				0.54	3.11	1.93	2.12	2.34	2.57	2.83	3.11	3.42	3.76
	(xiii) Truck				25.44	3.73	21.81	23.99	26.39	29.03	31.93	35.13	38.64	42.50
	(xiv) Water Cooler							-	-	-	-	-	-	-
	(xv) Xerox				0.77			-	-	-	-	-	-	-
	(xvi) Cars				6.37	2.33		-	-	-	-	-	-	-
	(xvii) Jeeps				4.92	6.07		-	-	-	-	-	-	-
	(xviii) Fans					0.69		-	-	-	-	-	-	-
	(xix) electrical Fitting & Installation				0.95	1.37		-	-	-	-	-	-	-
	(xx) Bull Dozer						1.99	2.19	2.41	2.65	2.91	3.20	3.53	3.88
	(xxi) Public Conveyance						2.19	2.41	2.65	2.91	3.21	3.53	3.88	4.27
	(xxii) software Licence Fees					0.20		-	-	-	-	-	-	-
								-	-	-	-	-	-	-
4	Welfare Expenditure for citizens					0.17	0.85	0.94	1.03	1.13	1.24	1.37	1.51	1.66
	a) Education (excluding teachers salary)							-	-	-	-	-	-	-
	b) Pension etc. for citizens							-	-	-	-	-	-	-
	c) Any other welfare expenditure for citizens (pl. specify)							-	-	-	-	-	-	-
5	Any other (pl. specify)							-	-	-	-	-	-	-
	Advertisement & Publicity				0.71	1.93	1.08	1.19	1.31	1.44	1.58	1.74	1.91	2.10
	Allowances to Councillors - Chairman/Mayor				1.42	0.98	1.04	1.14	1.26	1.38	1.52	1.67	1.84	2.03
	Allowances to Councillors -					0.04	10.42	11.46	12.61	13.87	15.26	16.78	18.46	20.31
	Bank Charges				0.01	0.02	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02
	Books & Periodical							-	-	-	-	-	-	-
	Computer Consumables				0.19	0.17	1.82	2.00	2.20	2.42	2.66	2.93	3.22	3.55
	Depreciation				2.98	8.79		-	-	-	-	-	-	-
	Petrol & Diesel				8.83	31.88	13.69	15.06	16.56	18.22	20.04	22.05	24.25	26.68
	Electricity Expenses				0.83	2.55	3.57	3.93	4.32	4.75	5.23	5.75	6.32	6.96
	Garbage Clearance Expenses				0.59	0.72	2.39	2.63	2.89	3.18	3.50	3.85	4.23	4.66
	Hire Charges - Bull Dozer					0.39		-	-	-	-	-	-	-
	Hire Charges - Truck						0.38	0.42	0.46	0.51	0.56	0.61	0.67	0.74
	Hire Charges - Road Roller							-	-	-	-	-	-	-
	Meeting & Other Contingency				0.28	1.94	2.19	2.41	2.65	2.91	3.21	3.53	3.88	4.27
	Misc. Programme Expenses					0.20	0.26	0.29	0.31	0.35	0.38	0.42	0.46	0.51
	Medical Reimbursement				5.29	8.99	6.87	7.56	8.31	9.14	10.06	11.06	12.17	13.39
	Misc. Exp. Agt. Donation of Fund/Assets					0.25		-	-	-	-	-	-	-
	Office Expenses				1.68		0.60	0.66	0.73	0.80	0.88	0.97	1.06	1.17
	Oil & Lubricants							-	-	-	-	-	-	-
	Printing				4.76	2.84	2.26	2.49	2.73	3.01	3.31	3.64	4.00	4.40
	Rent of Office Building							-	-	-	-	-	-	-
	Sanitary & Conservancy				0.54	1.74	4.97	5.47	6.01	6.62	7.28	8.00	8.80	9.69
	Septic Tank Clearance Charges							-	-	-	-	-	-	-
	Stationery				2.28	4.63	3.78	4.16	4.57	5.03	5.53	6.09	6.70	7.37
	Telephone Expenses				0.27	0.65	0.70	0.77	0.85	0.93	1.02	1.13	1.24	1.36
	Travelling & Conveyance - Other				2.85	4.93	3.71	4.08	4.49	4.94	5.43	5.97	6.57	7.23

Website Fees & Internet Related Expenses				0.33			-	-	-	-	-	-	-
Cell Phone Expenses				0.02	0.11	0.12	0.13	0.15	0.16	0.18	0.19	0.21	0.23
Training Expenses				1.41	0.88	0.48	0.53	0.58	0.64	0.70	0.77	0.85	0.94
Water Charge				0.01		0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02
Newspaper Expenses					0.15	0.47	0.52	0.57	0.63	0.69	0.76	0.83	0.92
Office Maintenance- Sewerage					0.01		-	-	-	-	-	-	-
Technical Fees					0.12		-	-	-	-	-	-	-
Linen & Furnishing					1.01		-	-	-	-	-	-	-
Consultancy Fees					11.20	0.27	0.30	0.33	0.36	0.40	0.43	0.48	0.53
Disaster preparedness Exp.					0.12		-	-	-	-	-	-	-
Disposal of Paper Dead Bodies					0.46	0.27	0.30	0.33	0.36	0.40	0.43	0.48	0.53
Postage & telegram				0.01	0.11	0.15	0.17	0.18	0.20	0.22	0.24	0.27	0.29
Other Income					0.26		-	-	-	-	-	-	-
Membership fee						0.20	0.22	0.24	0.27	0.29	0.32	0.35	0.39
Training & Awareness Exp.						4.76	5.24	5.76	6.34	6.97	7.67	8.43	9.28
Total				232.34	423.00	476.17	523.79	576.17	633.78	697.16	766.88	843.56	927.92

Schedule 6B. Expenditure of ULBs – NMC

Schedule 6B

NAMCHI MUNICIPAL COUNCIL

Name of the State: SIKKIM

EXPENDITURE OF ULBs														
S.No.	Item	2007-08	2008-09	2009-10	2010-11	(Rs. In Lakhs)		2013-14	2014-15	2015-16	Projections			
						2011-12	2012-13				2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees				18.22	50.42	49.51	54.46	59.91	65.90	72.49	79.74	87.71	96.48
	b) Pension Contribution					1.94								
	c) Allowances To Chairman/Mayor					1.29	0.49	0.54	0.59	0.65	0.72	0.79	0.87	0.96
	d) Medical Reimbursement				0.08	0.15	0.20	0.22	0.24	0.26	0.29	0.32	0.35	0.38
2	Maintenance													
	(i) Water Supply					0.01	0.31	0.34	0.37	0.41	0.45	0.49	0.54	0.60
	(ii) Buildings					0.02	0.15	0.17	0.18	0.20	0.22	0.25	0.27	0.30
	(iii) Parking Lots					0.28								
	(iv) Playground						1.09	1.20	1.32	1.45	1.60	1.76	1.93	2.13
	(v) Truck						0.24	0.26	0.29	0.32	0.35	0.39	0.43	0.47
	(vi) Plant & Machinery					0.06								
	(vii) Jeep					4.86	1.45	1.60	1.76	1.93	2.12	2.34	2.57	2.83
	(viii) Furniture & Fixture						0.52	0.58	0.63	0.70	0.77	0.84	0.93	1.02
	(ix) Garbage Clearance				1.51	0.09	0.11	0.12	0.13	0.15	0.16	0.18	0.19	0.21
	(x) Propaganda & Exhibition				0.15	0.21								
	(xi) Petrol & Diesel				2.70	4.36	3.58	3.94	4.33	4.76	5.24	5.76	6.34	6.97
	(xii) Hire Charges - Lorry					3.34								
	(xiii) Sanitary & Conservancy Exp						0.07	0.07	0.08	0.09	0.10	0.11	0.12	0.13
3	Capital Expenditure													
	(i) Water Supply													
	(ii) Buildings					0.35								
	(iii) Roads													
	(iv) Computer				0.50	0.91	0.57	0.62	0.69	0.76	0.83	0.91	1.00	1.11
	(v) Public Convience					7.04								
	(vi) Tables				0.04									
	(vii) Chairs					0.30								
	(viii) Fax Machine					0.10								
	(x) Furniture & Fixture					2.10	0.17	0.19	0.21	0.23	0.26	0.28	0.31	0.34

	(xi) Jeep				6.14									
	(xii)Other Furniture & Fixture					0.95	1.04	1.15	1.26	1.39	1.53	1.68	1.85	
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)				1.22	1.25	1.38	1.52	1.67	1.84	2.02	2.22	2.44	
	b) Pension etc. for citizens													
	c) Any other welfare expenditure for citizens (pl. specify)													
	(i) Conservancy & road cleaning				0.01									
	(ii)Misc. Expenses agt. Donation of fund/Assets				0.06	0.49	0.54	0.59	0.65	0.72	0.79	0.87	0.96	
	(iii) Misc.Programme Expenses				0.33	0.21	0.23	0.25	0.28	0.30	0.33	0.37	0.40	
5	Any other (pl. specify)													
	a) Advertisement & Publicity		0.29	0.63	0.17	0.19	0.21	0.23	0.26	0.28	0.31	0.34		
	b) Bank Charge		0.01	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02		
	c) Computer Consumable		0.07	0.18	0.31	0.34	0.37	0.41	0.45	0.49	0.54	0.60		
	d) Central Store				10.01	11.02	12.12	13.33	14.66	16.13	17.74	19.52		
	e) Meeting & Other Contingencies		0.12	0.30	0.33	0.36	0.40	0.44	0.48	0.53	0.58	0.64		
	f) Consumption of Storage (Drainage)			0.27										
	g) Office Expenses		0.09		0.08	0.08	0.09	0.10	0.11	0.12	0.14	0.15		
	h) Printing				0.11	0.12	0.13	0.15	0.16	0.18	0.19	0.21		
	i) Depreciation		0.05	1.50										
	j) Postage & Telegram			0.01										
	k) Prior Period(other Exp)			1.95	0.04	0.05	0.05	0.06	0.06	0.07	0.08	0.09		
	l) Hire Charges - Car			0.56										
	m) Hire Charges - Veh				0.22	0.24	0.26	0.29	0.32	0.35	0.39	0.43		
	n) Stationary		0.81	0.56	0.33	0.36	0.40	0.44	0.48	0.53	0.58	0.64		
	o) Training Expenses		0.02											
	p) Travelling & Conveyance -Mayor/Chairman			0.82	1.09	1.20	1.32	1.45	1.60	1.76	1.93	2.13		
	q) Travelling & Conveyance -others		0.43											
	r) Website Fees & Internet Related Exp.			0.55	0.35	0.38	0.42	0.46	0.51	0.56	0.62	0.68		
	s) Rent of Office Building		0.54											
	t) Contribution to State Govt.		0.03	0.15										
	u) Water Charges			0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02		
	v) Telephone Exp.			0.08	0.08	0.08	0.09	0.10	0.11	0.12	0.14	0.15		
	w) Refund of Renewal Fees			0.11	0.12	0.13	0.15	0.16	0.18	0.19	0.21	0.23		
	x) Water Supply Exp.				0.03	0.04	0.04	0.04	0.05	0.05	0.06	0.06		
	Total		25.66	93.28	74.64	82.11	90.32	99.35	109.29	120.22	132.24	145.46		

Schedule 6B. Expenditure of ULBs – GNP

Schedule 6B

GYALSHING NAGAR PANCHAYAT

Name of the State: SIKKIM

EXPENDITURE OF ULBs														
S.No.	Item	2007-08	2008-09	2009-10	2010-11	(Rs. In Lakhs)		Projections						
						2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees				1.46	6.41	9.11	10.02	11.02	12.12	13.33	14.67	16.13	17.75
	b) Pension etc. for employees							-	-	-	-	-	-	-
	c) Honorarium To Corporate				1.12	1.43	1.49	1.64	1.81	1.99	2.19	2.41	2.65	2.91
	d) Increment Arrears						0.51	0.56	0.61	0.67	0.74	0.82	0.90	0.99
	e) Leave Encashment							-	-	-	-	-	-	-
								-	-	-	-	-	-	-
2	Maintenance													
	(i) Water Supply							-	-	-	-	-	-	-
	(ii) Buildings							-	-	-	-	-	-	-
	(iii) Roads							-	-	-	-	-	-	-
	(iv) Parking Lots				0.35			-	-	-	-	-	-	-
	(v) Swerage & Drainage					0.04		-	-	-	-	-	-	-
	(vi) Road				0.31			-	-	-	-	-	-	-
	(vii) Truck				0.21	0.44	1.56	1.72	1.89	2.08	2.28	2.51	2.76	3.04
	(viii) Market						1.07	1.17	1.29	1.42	1.56	1.72	1.89	2.08
	(ix) Office Equipment					0.04								
								-	-	-	-	-	-	-
3	Capital Expenditure													
	(i) Water Supply							-	-	-	-	-	-	-
	(ii) Buildings					0.53		-	-	-	-	-	-	-
	(iii) Roads							-	-	-	-	-	-	-
	(iv) Computer				1.00	0.39		-	-	-	-	-	-	-
	(v) Crematorium					1.40	0.40	0.44	0.48	0.53	0.59	0.64	0.71	0.78
								-	-	-	-	-	-	-

4	Welfare Expenditure for citizens								-	-	-	-	-	-
	a) Education (excluding teachers salary)								-	-	-	-	-	-
	b) Pension etc. for citizens								-	-	-	-	-	-
	c) Any other welfare expenditure for citizens (pl. specify)					0.47			-	-	-	-	-	-
5	Any other (pl. specify)								-	-	-	-	-	-
	Advertisement & Publicity			0.03	0.12				-	-	-	-	-	-
	Allowances To Chairman/Mayor				0.20	0.13	0.15	0.16	0.18	0.20	0.21	0.24	0.26	
	Allowances To Councillors				0.44	0.29	0.32	0.35	0.39	0.43	0.47	0.52	0.57	
	Bank Charge			0.01	0.01				-	-	-	-	-	
	Books & Periodical					0.09	0.10	0.11	0.12	0.14	0.15	0.17	0.18	
	Meeting & Other Contingencies			0.19	0.16	0.76	0.84	0.92	1.01	1.11	1.22	1.35	1.48	
	Misc. Expenses agt. Donation of fund/Assets				0.10	0.29	0.32	0.35	0.39	0.43	0.47	0.52	0.57	
	Misc.Programme Expenses				0.36				-	-	-	-	-	
	Office Expenses			0.15					-	-	-	-	-	
	Printing			0.12	0.31	0.20	0.22	0.24	0.27	0.29	0.32	0.35	0.39	
	Diesel			0.05	0.89	0.95	1.04	1.15	1.26	1.39	1.52	1.68	1.84	
	Depriciation			0.10	0.50		-	-	-	-	-	-	-	
	Garbage Clearance			0.10	0.60	0.65	0.72	0.79	0.87	0.96	1.05	1.16	1.27	
	Fax Expenses				0.03									
	Hire Charges - Lorry			1.42	1.03		-	-	-	-	-	-	-	
	Stationary				0.94	0.60	0.66	0.73	0.80	0.88	0.97	1.06	1.17	
	Travelling & Conveyance -councillor				0.11	0.05	0.06	0.06	0.07	0.08	0.09	0.09	0.10	
	Travelling & Conveyance -Mayor/Chairman				0.14	0.29	0.32	0.35	0.39	0.43	0.47	0.52	0.57	
	Travelling & Conveyance -others			0.09	0.03		-	-	-	-	-	-	-	
	Website Fees & Internet Related Exp.				0.02		-	-	-	-	-	-	-	
							-	-	-	-	-	-	-	
	Total			6.71	17.14	18.45	20.30	22.33	24.56	27.02	29.72	32.69	35.96	

Schedule 6B. Expenditure of ULBs - JNP

Schedule 6B

JORETHANG NAGAR PANCHAYAT

Name of the State: SIKKIM

EXPENDITURE OF ULBs														
S.No.	Item	2007-08	2008-09	2009-10	2010-11	(Rs. In Lakhs)		Projections						
						2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees				1.98	14.64	13.68	15.05	16.55	18.21	20.03	22.03	24.23	26.66
	b) Pension etc. for employees						2.72	3.00	3.30	3.63	3.99	4.39	4.83	5.31
	c) Honorarium to Corporate				1.31	1.52	1.14	1.25	1.38	1.52	1.67	1.84	2.02	2.22
	d) Medical Allowance					1.15	0.08	0.09	0.10	0.11	0.12	0.14	0.15	0.16
2	Maintenance						-	-						
	(i) Water Supply						-	-						
	(ii) Buildings				0.02		-	-						
	(iii) Roads						0.20	0.22	0.25	0.27	0.30	0.33	0.36	0.40
	(iv) Parking				0.06		-	-						
	(v) Drainage					4.93	0.52	0.57	0.62	0.69	0.76	0.83	0.91	1.01
	(vi) Van					0.03	0.05	0.05	0.06	0.06	0.07	0.08	0.09	0.09
	(vii) Parks & Playground					0.08	0.52	0.57	0.62	0.69	0.76	0.83	0.91	1.01
	(viii) Truck						0.66	0.73	0.80	0.88	0.97	1.06	1.17	1.29
3	Capital Expenditure						-	-	-	-	-	-	-	-
	(i) Water Supply						-	-	-	-	-	-	-	-
	(ii) Buildings						-	-	-	-	-	-	-	-
	(iii) Roads						-	-	-	-	-	-	-	-
	(iv) Air Conditioner				1.84		-	-	-	-	-	-	-	-
	(v) Almira					0.12	-	-	-	-	-	-	-	-
	(vi) Building					0.46	-	-	-	-	-	-	-	-
	(vii) Chairs				0.12	0.03	-	-	-	-	-	-	-	-
	(viii) Computer				0.46	1.96	-	-	-	-	-	-	-	-
	(ix) Dustbin					0.58	0.42	0.46	0.51	0.56	0.61	0.68	0.74	0.82
	(x) Electric Fitting & Installation Charges				0.10		-	-	-	-	-	-	-	-
	(xi) Fan						0.02	0.03	0.03	0.03	0.04	0.04	0.04	0.05
	(xii) Garbage Drainage					1.18	-	-	-	-	-	-	-	-
	(xiii) Generator					0.21	-	-	-	-	-	-	-	-
	(xiv) Loader					0.31	0.43	0.48	0.52	0.57	0.63	0.70	0.77	0.84
	(xv) Printers						0.17	0.18	0.20	0.22	0.25	0.27	0.30	0.33
	(xvi) Statue - Dr. Radhakrishna						8.63	9.49	10.44	11.48	12.63	13.90	15.29	16.81

	(xvii) Table					0.02	-	-	-	-	-	-	-	-
							-	-	-	-	-	-	-	-
							-	-	-	-	-	-	-	-
4	Welfare Expenditure for citizens						-	-	-	-	-	-	-	-
	a) Education (excluding teachers salary)				1.00		0.43	0.48	0.52	0.57	0.63	0.70	0.77	0.84
	b) Pension etc. for citizens						-	-	-	-	-	-	-	-
	c) Any other welfare expenditure for citizens (pl. specify)						-	-	-	-	-	-	-	-
5	Any other (pl. specify)						-	-	-	-	-	-	-	-
	Advertisement & Publicity			0.17		0.07	-	-	-	-	-	-	-	-
	Allowance to Councillors			0.22			0.26	0.29	0.32	0.35	0.39	0.43	0.47	0.51
	Allowance to President			0.10			0.12	0.13	0.15	0.16	0.18	0.19	0.21	0.23
	Books & Periodical					0.02	0.07	0.08	0.09	0.10	0.11	0.12	0.13	0.14
	Bank Charges					0.03	-	-	-	-	-	-	-	-
	Cont. to State Govt.					0.18	-	-	-	-	-	-	-	-
	Depreciation			0.15		0.9	-	-	-	-	-	-	-	-
	Diesel					0.06	0.10	0.11	0.12	0.13	0.14	0.15	0.17	0.19
	Donation of Assets/ Fund			0.02			-	-	-	-	-	-	-	-
	Electric Bill					0.16	0.06	0.07	0.07	0.08	0.09	0.10	0.11	0.12
	Exp. In connection with Flood Relief					2.31	-	-	-	-	-	-	-	-
	Garbage Clearance Exp.			0.66		4.29	6.74	7.42	8.16	8.98	9.87	10.86	11.95	13.14
	Hire Charges - Lorry			0.12		0.53	0.07	0.08	0.09	0.10	0.11	0.12	0.13	0.14
	Meeting & Other Contengency			0.08		0.1	0.06	0.07	0.07	0.08	0.09	0.10	0.11	0.12
	Misc. Programme Exp.					0.61	0.12	0.13	0.15	0.16	0.18	0.19	0.21	0.23
	Office Expenses			0.33		0.11	-	-	-	-	-	-	-	-
	Oil & Lubricant					0.02	-	-	-	-	-	-	-	-
	Printing			0.32		1.27	0.12	0.13	0.15	0.16	0.18	0.19	0.21	0.23
	Sanitary & Conservancy						0.89	0.98	1.07	1.18	1.30	1.43	1.57	1.73
	Stationery					0.42	0.60	0.66	0.73	0.80	0.88	0.97	1.06	1.17
	Travelling Exp.			0.01		0.26	0.32	0.36	0.39	0.43	0.47	0.52	0.57	0.63
	Uniform to Staff					0.13	-	-	-	-	-	-	-	-
	Water Charges						0.02	0.03	0.03	0.03	0.04	0.04	0.04	0.05
	Website Fees & Internet Related Exp.			0.50			0.34	0.37	0.41	0.45	0.49	0.54	0.60	0.65
							0							
							0							
							0							
	Total			9.57		38.69	39.58	43.53	47.89	52.68	57.94	63.74	70.11	77.12

Schedule 6B. Expenditure of ULBs - MNP

Schedule 6B

MANGAN NAGAR PANCHAYAT

Name of the State: SIKKIM

EXPENDITURE OF ULBs														
S.No.	Item	2007-08	2008-09	2009-10	2010-11	(Rs. In Lakhs)		Projections						
						2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees					6.8	9.23	10.15	11.17	12.28	13.51	14.86	16.35	17.98
	b) Pension etc. for employees					0.33	0.89	0.98	1.07	1.18	1.30	1.43	1.57	1.73
	c) Honorarium To Corporate				1.12	1.28	1.55	1.70	1.87	2.06	2.27	2.49	2.74	3.02
	d) Leave Salary Contribution					0.46	0.55	0.61	0.67	0.73	0.81	0.89	0.98	1.08
	e) D.A Arrears						0.32	0.36	0.39	0.43	0.47	0.52	0.57	0.63
	f) Increment Arrears						0.25	0.28	0.30	0.34	0.37	0.41	0.45	0.49
	g) Leave Encashment						1.06	1.16	1.28	1.41	1.55	1.70	1.87	2.06
								-	-	-	-	-	-	-
2	Maintenance													
	(i) Water Supply							-	-	-	-	-	-	-
	(ii) Buildings							-	-	-	-	-	-	-
	(iii) Roads							-	-	-	-	-	-	-
	(iv) Parking Lots						3.41	3.75	4.12	4.54	4.99	5.49	6.04	6.64
	(v) Storm Drain					0.15		-	-	-	-	-	-	-
	(vi) Road					0.2		-	-	-	-	-	-	-
	(vii) Truck						1.10	1.21	1.34	1.47	1.62	1.78	1.96	2.15
								-	-	-	-	-	-	-
3	Capital Expenditure													
	(i) Water Supply							-	-	-	-	-	-	-
	(ii) Buildings							-	-	-	-	-	-	-
	(iii) Roads							-	-	-	-	-	-	-
	(iv) Computers				0.65	0.34		-	-	-	-	-	-	-
	(v) Lamination/Xerox machine					0.8		-	-	-	-	-	-	-
	(vi) Other furniture & Fixture				0.02	0.05		-	-	-	-	-	-	-
	(vii) Room Heater					0.17		-	-	-	-	-	-	-
	(viii) Storm water Drain					13.99		-	-	-	-	-	-	-
	(ix) Fax Machine					0.09		-	-	-	-	-	-	-
	(x) Table				0.1	0.06		-	-	-	-	-	-	-
	(xi) Chair				0.14			-	-	-	-	-	-	-
	(xii) Digital Camera						0.15	0.17	0.18	0.20	0.22	0.24	0.27	0.29
	(xiii) Tankers						1.00	1.10	1.21	1.33	1.46	1.61	1.77	1.95
								-	-	-	-	-	-	-

4	Welfare Expenditure for citizens				0.1			-	-	-	-	-	-	-
	a) Education (excluding teachers salary)							-	-	-	-	-	-	-
	b) Pension etc. for citizens							-	-	-	-	-	-	-
	c) Any other welfare expenditure for citizens (pl. specify)							-	-	-	-	-	-	-
5	Any other (pl. specify)							-	-	-	-	-	-	-
	Advertisement & Publicity				0.02	0.07	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02
	Allowances To Chairman/Mayor					0.12								
	Allowances To Councillors					0.3								
	Bank Charge				0.05	0.03	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02
	Computer Consumable				0.01	0.25		-	-	-	-	-	-	-
	Cultural Events Expenses					0.03		-	-	-	-	-	-	-
	Electricity Expences					0.01		-	-	-	-	-	-	-
	Meeting & Other Contingencies					0.01		-	-	-	-	-	-	-
	Misc.Expenses Agst.Donation/Assets					0.26		-	-	-	-	-	-	-
	Misc.Programme Expenses					0.14		-	-	-	-	-	-	-
	Medical Reimbursement						0.02	0.03	0.03	0.03	0.04	0.04	0.04	0.05
	Printing					0.3	0.54	0.59	0.65	0.72	0.79	0.87	0.96	1.05
	Petrol & Diesel						0.43	0.48	0.52	0.57	0.63	0.70	0.77	0.84
	Depriciation				0.08	1		-	-	-	-	-	-	-
	Garbage Disposal				0.23	0.47	1.50	1.65	1.82	2.00	2.20	2.42	2.66	2.92
	Office Expenses				0.02			-	-	-	-	-	-	-
	Stationary				0.04	0.92	0.30	0.33	0.36	0.40	0.44	0.48	0.53	0.58
	Rent Of Office Bldg				1.08	1.08	0.86	0.95	1.05	1.15	1.26	1.39	1.53	1.68
	Sanitary & Conservancy Exp.					0.05		-	-	-	-	-	-	-
	Telephone Expenses					0.13	0.11	0.12	0.13	0.14	0.16	0.17	0.19	0.21
	Travelling Expenses					0.05		-	-	-	-	-	-	-
	Travelling & Conveyance -councillor					0.13	0.05	0.05	0.06	0.06	0.07	0.08	0.09	0.09
	Travelling & Conveyance -others					0.23	0.42	0.46	0.51	0.56	0.61	0.68	0.74	0.82
	Website Fees & Internet Related Exp.					0.42		-	-	-	-	-	-	-
								-	-	-	-	-	-	-
	Total				3.66	30.72	23.77	26.15	28.76	31.64	34.80	38.28	42.11	46.32

Schedule 6B. Expenditure of ULBs - RNP

Schedule 6B

RANGPO NAGAR PANCHAYAT

Name of the State: SIKKIM

EXPENDITURE OF ULBs														
S.No.	Item	2007-08	2008-09	2009-10	(Rs. In Lakhs)			Projections						
					2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees				4.69	10.20	14.09	15.50	17.05	18.75	20.63	22.69	24.96	27.45
	b) Pension etc. for employees					1.85								
	c) Honorarium to Corporate				0.90	1.54	1.24	1.36	1.50	1.65	1.81	1.99	2.19	2.41
2	Maintenance													
	(i) Water Supply													
	(ii) Buildings				0.18	0.02								
	(iii) Roads													
	(iv) Truck					0.56	0.20	0.22	0.25	0.27	0.30	0.33	0.36	0.40
	(v) Public Toilet							0.54	0.59	0.65	0.72	0.79	0.87	1.05
	(vi) School							5.11	5.62	6.19	6.80	7.48	8.23	9.06
3	Capital Expenditure													
	(i) Water Supply													
	(ii) Buildings													
	(iii) Roads													
	(iv)Almirah				0.37	0.04								
	(v) Chair				0.05									
	(vi) Computer				0.48	0.44								
	(vii) Table				0.06	0.04								
	(viii) Dustbin					1.19								
	(ix) Lamination Machine					0.04								
	(x) Other Furniture & Fixture					0.05								
	(xi) Printer					0.07								
	(xii) Public Address System					0.59								
	(xiii) Truck					8.18								
	(xiv) Water Cooler					0.10								
	(xv) Xerox					0.69								
	(xvi)													

4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)			1.25	0.24	0.24	0.26	0.29	0.32	0.35	0.39	0.43	0.47	
	b) Pension etc. for citizens													
	c) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)													
	Advertisement & Publicity			0.14	0.18	0.05	0.05	0.06	0.06	0.07	0.08	0.09	0.09	
	Allowances to Councillors - Chairman/Mayor				0.10	0.12	0.13	0.15	0.16	0.18	0.19	0.21	0.23	
	Allowances to Councillors -				0.29	0.35	0.38	0.42	0.46	0.51	0.56	0.62	0.68	
	Bank Charges			0.01	0.01									
	Books & Periodical													
	Computer Consumables			0.04	0.04	0.43	0.48	0.52	0.57	0.63	0.70	0.77	0.84	
	Depreciation			0.07	0.79									
	Diesel			0.07	0.55	2.23	2.46	2.70	2.97	3.27	3.59	3.95	4.35	
	Electricity Expenses				0.06	0.02	0.03	0.03	0.03	0.04	0.04	0.04	0.05	
	Garbage Clearance Expenses			0.34	0.38	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02	
	Hire Charges - Bull Dozer				0.03									
	Hire Charges - Lorry			0.11	0.10	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02	
	Hire Charges - Road Roller				0.03									
	Meeting & Other Contingency			0.05	0.13	0.19	0.21	0.23	0.26	0.28	0.31	0.34	0.37	
	Misc. Programme Expenses				0.05									
	Misc. Exp. Agt. Donation of Fund/Assets					0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02	
	Office Expenses			0.23										
	Oil & Lubricants			0.02										
	Printing			0.09	0.66	0.11	0.12	0.13	0.14	0.16	0.17	0.19	0.21	
	Rent of Office Building			0.45	1.20	1.30	1.43	1.57	1.72	1.90	2.09	2.30	2.53	
	Sanitary & Conservancy					0.43	0.48	0.52	0.57	0.63	0.70	0.77	0.84	
	Septic Tank Clearance Charges			0.01										
	Stationery			0.25	0.35	0.31	0.34	0.38	0.42	0.46	0.50	0.55	0.61	
	Telephone Expenses				0.06	0.07	0.08	0.09	0.10	0.11	0.12	0.13	0.14	
	Travelling & Conveyance - Other				0.37	0.06	0.07	0.07	0.08	0.09	0.10	0.11	0.12	
	Website Fees & Internet Related Expenses				0.42	0.23	0.25	0.28	0.30	0.33	0.37	0.40	0.44	
	Total			9.86	31.64	27.36	30.10	33.11	36.42	40.06	44.06	48.47	53.32	

Schedule 6B. Expenditure of ULBs – SNP

Schedule 6B

SINGTAM NAGAR PANCHAYAT

Name of the State: SIKKIM

EXPENDITURE OF ULBs														
S.No.	Item	2007-08	2008-09	2009-10	2010-11	(Rs. In Lakhs)					Projections			
						2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees				2.65	9.18	9.47	10.41	11.46	12.60	13.86	15.25	16.77	18.45
	b) Pension etc. for employees							-	-	-	-	-	-	-
	c) Honorarium To Corporate				0.78	1.70	1.66	1.82	2.00	2.20	2.42	2.67	2.93	3.23
	d) Leave Salary Contribution							-	-	-	-	-	-	-
	e) D.A Arrears							-	-	-	-	-	-	-
	f) Increment Arrears						0.12	0.13	0.15	0.16	0.18	0.19	0.21	0.23
	g) Leave Encashment							-	-	-	-	-	-	-
2	Maintenance													
	(i) Water Supply							-	-	-	-	-	-	-
	(ii) Buildings						0.67	0.74	0.81	0.89	0.98	1.08	1.19	1.31
	(iii) Roads & Pavement					0.47	-	-	-	-	-	-	-	-
	(iv) Parking Lots							-	-	-	-	-	-	-
	(v) Storm Drain							-	-	-	-	-	-	-
	(vi) Road							-	-	-	-	-	-	-
	(vii) Truck					1.25	0.73	0.81	0.89	0.97	1.07	1.18	1.30	1.43
	(viii) Lorry				0.10			-	-	-	-	-	-	-
	(ix) Loader					0.03		-	-	-	-	-	-	-
	(x) Sewerage & Drainage					0.80		-	-	-	-	-	-	-
3	Capital Expenditure													
	(i) Water Supply							-	-	-	-	-	-	-
	(ii) Buildings					1.40		-	-	-	-	-	-	-
	(iii) Roads							-	-	-	-	-	-	-
	(iv) Computers				0.64	0.56		-	-	-	-	-	-	-
	(v) Lamination/Xerox machine					0.04	1.06	1.16	1.28	1.41	1.55	1.70	1.87	2.06
	(vi) Other furniture & Fixture					0.35		-	-	-	-	-	-	-
	(vii) Room Heater							-	-	-	-	-	-	-
	(viii) Storm water Drain							-	-	-	-	-	-	-
	(ix) Fax Machine					0.11		-	-	-	-	-	-	-
	(x) Table				0.10	0.16		-	-	-	-	-	-	-
	(xi) Chair					0.09	0.25	0.28	0.30	0.34	0.37	0.41	0.45	0.49
	(xii) Digital Camera					0.23	-	-	-	-	-	-	-	-
	(xiii) Tankers							-	-	-	-	-	-	-

	(xiv) Almirah					0.05		-	-	-	-	-	-	-
	(xv) Loader					0.47		-	-	-	-	-	-	-
	(xvi) Truck					8.45		-	-	-	-	-	-	-
	(xvii) Furniture & Fixture						0.31	0.34	0.38	0.42	0.46	0.50	0.55	0.61
	(xviii) Water Filter						0.04	0.04	0.04	0.05	0.05	0.06	0.06	0.07
								-	-	-	-	-	-	-
4	Welfare Expenditure for citizens							-	-	-	-	-	-	-
	a) Education (excluding teachers salary)					0.26		-	-	-	-	-	-	-
	b) Pension etc. for citizens							-	-	-	-	-	-	-
	c) Any other welfare expenditure for citizens (pl. specify)					0.60		-	-	-	-	-	-	-
5	Any other (pl. specify)							-	-	-	-	-	-	-
	Advertisement & Publicity				0.05	0.27		-	-	-	-	-	-	-
	Allowances To Chairman/Mayor					0.10	0.12							
	Allowances To Councillors					0.29	0.40							
	Bank Charge				0.02	0.08	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02
	Computer Consumable						0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02
	Cultural Events Expenses							-	-	-	-	-	-	-
	Electricity Expences						0.02	0.03	0.03	0.03	0.04	0.04	0.04	0.05
	Meeting & Other Contingencies					0.13	0.06	0.07	0.07	0.08	0.09	0.10	0.11	0.12
	Misc.Expenses Agst.Donation/Assets						0.01	0.07	0.08	0.09	0.10	0.11	0.12	0.13
	Misc.Programme Expenses				1.25	0.91	0.06	0.07	0.07	0.08	0.09	0.10	0.11	0.12
	Printing				0.01	0.26	0.78	0.86	0.94	1.04	1.14	1.26	1.38	1.52
	Petrol & Diesel					0.38	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02
	Diesel						1.44	1.58	1.74	1.92	2.11	2.32	2.55	2.81
	Depriciation				0.07	0.84		-	-	-	-	-	-	-
	Garbage Clearance				0.03	1.11	2.39	2.63	2.89	3.18	3.50	3.85	4.23	4.65
	Office Expenses							-	-	-	-	-	-	-
	Stationary				0.02	0.80	0.20	0.22	0.25	0.27	0.30	0.33	0.36	0.40
	Rent Of Office Bldg							-	-	-	-	-	-	-
	Sanitary & Conservancy Exp.						0.79	0.87	0.96	1.05	1.16	1.28	1.40	1.54
	Telephone Expenses				0.01	0.13	0.12	0.13	0.15	0.16	0.18	0.19	0.21	0.23
	Travelling Expenses - President						0.02	0.03	0.03	0.03	0.04	0.04	0.04	0.05
	Travelling & Conveyance -councillor				0.17	0.47		-	-	-	-	-	-	-
	Travelling & Conveyance -others					0.05		-	-	-	-	-	-	-
	Training & Awareness Exp.					1.24	0.47	0.51	0.57	0.62	0.69	0.75	0.83	0.91
	Website Fees & Internet Related Exp.					0.75	0.16	0.17	0.19	0.21	0.23	0.25	0.28	0.30
	Other Office Machine & Equipments					0.04	0.02	0.03	0.03	0.03	0.04	0.04	0.04	0.05
	Hire Charges - Loader					1.90		-	-	-	-	-	-	-
	Refund of Fees & User Charges					2.61		-	-	-	-	-	-	-
	Insurance Vehicle						0.28	0.30	0.33	0.37	0.40	0.44	0.49	0.54
								-	-	-	-	-	-	-
	Total				5.90	38.57	21.74	23.34	25.68	28.25	31.07	34.18	37.60	41.36

Schedule 7A. Water Supply, Sanitation and Irrigation of PRIs

Schedule 7A

Year	Water Supply (PRIs)			Sanitation (PRIs)		Irrigation (Minor)	
	Population covered by Protected Water Supply Schemes	% population cover	Per capita domestic consumption per day	Personal Sanitation Cover (Population covered by Latrines)	% population cover	Area Covered (In Hect.)	% Area covered
2007-08	24699	25	40 lpcd	382712	89	Not Available	
2008-09	39700	25	40 lpcd	435303	100		
2009-10	54600	25	40 lpcd	440657	100		
2010-11	75000	26	40 lpcd	442531	98		
2011-12	85000	26	40 lpcd	410365	90		
2012-13	100000	27	40 lpcd	396686	87		
Projections							
2013-14	115000	28	40 lpcd		100		
2014-15	130000	28	55 lpcd		100		
2015-16	145000	29	55 lpcd		100		
2016-17	160000	29	55 lpcd		100		
2017-18	175000	30	55 lpcd		100		
2018-19	190000	30	55 lpcd		100		
2019-20	205000	30	55 lpcd		100		
<p>Please provide brief notes on the following:-</p> <ol style="list-style-type: none"> 1. Details of arrangement for Solid Waste Management may be provided. 2. Length of roads under maintenance of PRIs (Black Top, Graval etc.). 							

Schedule 7B. Water Supply, Sanitation and Irrigation of ULBs

Schedule 7B							
Water Supply (ULBs)				Sanitation (ULBs)		Irrigation (Minor Irrigation)	
Year	Population covered by Protected Water Supply Schemes	% Population Cover	Per Capita Domestic consumption per Day	Personal Sanitation cover (Population covered by Latrines)	% Population Cover	Area Covered (In Hect.)	% Area Covered
2007-08	-	-	-	-	-	-	-
2008-09	-	-	-	-	-	-	-
2009-10	-	-	-	-	-	-	-
2010-11	-	-	FIGURES NOT AVAILABLE			-	-
2011-12	-	-				-	-
2012-13	-	-				-	-
Projections							
2013-14	-	-	-	-	-	-	-
2014-15	-	-	-	-	-	-	-
2015-16	-	-	-	-	-	-	-
2016-17	-	-	-	-	-	-	-
2017-18	-	-	-	-	-	-	-
2018-19	-	-	-	-	-	-	-
2019-20	-	-	-	-	-	-	-

* Note: Water supply and Irrigation is still control of State Government and figure of Sanitation is not available.

Schedule 8A. Status of Accounts of PRIs

Schedule 8A

Status of Accounts of PRIs	
1	Authority who maintains the accounts of PRI's - Panchayat
2	Whether revised formats revised by CAG adopted for accounting purpose - Yes
3	Latest year upto which accounts maintained - 2011-12
4	Details of audit accounting authority - Directorate of Local Fund Audit/ C & AG / Chartered Accountant
5	Latest year upto which audit completed - 2010-11
Status of Employees census	
1	Is Professional Tax levied - Yes
2	Does the PRIs collect professional tax? If not which agency does. No/ State Government
3	List of Professional Tax payers available, upto which date the list has been updated. NA
4	Are employers required to register themselves for payment of professional tax - NA
5	Billing and collection mechanism in place - NA
6	Details of professional tax collected. NA

Schedule 8B. Status of Accounts of ULBs

Schedule 8B

Status of Accounts of ULBs:

1. Authority who maintains the accounts of ULBs.

The account of ULBs are maintained by ULB themselves. The Technical Guidance & Support (TG&S) is being provided by AG Office and the audit is also being carried out by the Director, Local Fund Audit.

2. Whether revised formats revised by CAG adopted for accounting purpose.

The ULBs follow Sikkim Municipal Accounting Manual which is based on National Municipal Accounting Manual being provided to all the States by the Ministry of Urban Development, Government of India for uniform procedure.

3. Latest year upto which accounts maintained.

The accounts are being maintained regularly since 2010-11(the year of formation of ULBs) till date

4. Details of audit accounting authority.

The audit of ULBs is carried out by AG Office and Director, Local Fund Audit, FRED.

5. Latest year upto which audit completed.

Audit of Gangtok Municipal Corporation has been carried out upto 2011-12

Status of Employees Census:

1. Is professional tax levied?

Yes

2. Does the ULBs collect Professional Tax? If not which agency does.

The professional tax is collected by Commercial Taxes Division of FRED.

3. List of professional Taxpayers available, upto which date the list has been updated.

The list is not available with the department.

4. Are employers required to register themselves for payment of professional tax.

The employers are required to register themselves for payment of professional tax.

5. Billing & Collection mechanism in place.

The information may be available with Commercial Taxes Division, FRED

6. Details of professional tax collected.

The information may be available with Commercial Taxes Division, FRED

Part 4 - Annexures

Annexure I – Recommendation of State Finance Commission & Action Taken.

Recommendation of First State Finance Commission

In order to supplement their resources, the First State Finance Commission recommended the introduction of some taxes, rates and fees to be levied by the Local Bodies. The State Government has been given authority to frame necessary rules as required under the Sikkim Panchayat Act. The summary of its recommendations are as follows:

1.Devolution of Powers: The First Commission has recommended the devolution of administrative and financial powers and functions to the PRIs and the setting up of suitable administrative machinery at the district level. It has recommended constituting four cells to manage the functions of the local bodies. These are: (1) Administrative Cell, (2) Finance & Accounts Cell, (3) Technical Cell, and (4) Planning Cell.

2.District Budget: The Commission recommended that every Zilla Panchayats prepare a detailed district budget taking into account both the plan & non-plan revenue expenditure. The Zilla Panchayats' Budget will then be duly scrutinized by the Finance Department and the Planning and Development Department of the Government of Sikkim and will be incorporated in its General Budget to be presented to the State Legislature. The State Government will communicate at the beginning of the financial year, in accordance with the budget passed by the State Legislature, the fund that is earmarked under Non-Plan and Plan. The funds so transferred and the resource generated by the Zilla Panchayat will form the 'Consolidated Fund of the Zilla Panchayat. All expenditure from this Fund shall be incurred in accordance with the Sikkim Zilla Panchayat Financial Rules and be subject to audit by the A.G. Sikkim.

3.Planning Calendar: A calendar of events for the planning process is recommended so that the Zilla Panchayat Plan can be smoothly incorporated into the State Sector Plan. This process has been designed to ensure that every reasonable local aspiration even at the village level is taken note of.

4.District Planning Committee: The Commission recommends the early constitution of the District Planning Committee to consolidate the plans prepared by the Panchayats and the Municipalities in the districts as a whole. This has been done to ensure active involvement of the people not only in the identification of schemes but also for the maintenance of assets created.

5.Methods and Procedure of Distribution of Grants: The Commission recommends devolution of 1% of the State Annual tax revenue to the Panchayats. The distribution of this component of Panchayats Finance in the four Districts will be based on the criteria such as (i) the geographical imbalance of the district, (ii) the monsoon and (iii) socio-economic living standards of the people. The main objective of such a system of

distribution was to allocate large resources to the backward Panchayat areas.

6.New Taxes: The Commission recommends the introduction of new taxes and enhancement of some of the existing ones. It further recommends the assignment of some of these taxes for collection and appropriation by the Panchayats and Municipalities in order to discharge their obligatory functions under the respective Acts.

Recommendation of Second State Finance Commission

The Second State Finance Commission also recommended some measures to enlarge the resource base of the local bodies. The summary of its recommendations suggests that the State must introduce some new taxes etc as given below:

New Taxes:

(a) One of the recommendations relates to the levy of user charge for drinking water within a Panchayat area. The rate recommended is Rs 5/- per household per month. Such charges may be realized for use of drinking water provided by the Government under the Rural Water Supply Schemes. The PRIs may regulate the use of water, the location of tanks, pipes and any other matter necessary for availability of sufficient potable drinking water in the Panchayat area.

(b) User charge may be collected for use of irrigation water from irrigation channels provided by the State Government at the following rates per annum.

1.For user having a holding up to 2 ha	Rs. 25.00
2.For user having a holding above 2 ha and up to 4 ha	Rs. 50.00
3.For user having holding above 4 ha	Rs. 100.00

(c) It may be mandatory for the PRIs to issue clearance certificate for construction of new houses. For this purpose, the PRIs may charge a fee at the following rates

- 1.RCC buildings Rs.100.00
- 2.Other buildings (Ekara, brick, kutccha, etc) Rs. 50.00.

The Panchayat shall regulate construction with due consideration to stability of land, aesthetic considerations, conservation, and sewerage facilities etc.

(d) Fees may be charged for occupation of Government constructed Haat- sheds located in the Panchayat area @ Rs. 5.00 per occupation/per day for an area measuring 16 sq.ft. For occupation of additional area, the charge may be Re. 1.00 per sq.ft. An assessment of annual receipts maybe made and the PRIs may call for tenders from local residents rather than collecting the fees itself.

(e) Taxes on fairs, *melas*, markets and entertainment in the Panchayat area may be charged and collected by the PRIs. The existing rates, prescribed by the State Government may be continued.

(f) Service Charge for registration of births and deaths in the Panchayat area may be introduced @ Rs.10.00 for both cases. Such a charge may be collected by the PRIs at the time of filing of application.

Establishment Grants:

The set up of organizational structure in each Zilla Panchayat and Gram Panchayat, was examined by the Second State Finance Commission. For discharging the functions delegated to these Local Bodies under the XI & XII Schedules of the Constitution, it needs to be pointed out that the State would require provisions, as shown in Table 3. Their salary, allowances and other recurring cost, worked out at the rates applicable in 2004-05, given in Table 3. The 2nd SFC recommended the transfer of Rs.525.00 lakhs as grants-in-aid to the PRIs to meet the establishment cost for the year 2004-05. For subsequent years a growth rate of 5 to 7 percent had added to the estimates given below to meet the normal increase due to inflation.

Table 3: Item-wise Expenditure Requirement

Items	(Amount in Rs lakh)					Total for 5 Years
	2004-05	2005-06	2006-07	2007-08	2008-09	
1.Salaries & Wages of officials (Annexure - III)	410.00	438.70	469.41	502.27	537.43	2357.80
2.Salaries & Honorarium of elected members (Annexure-IV)	64.97	69.52	74.38	79.59	85.16	373.63
3.Office Expenses for 4 Zilla Panchayats @ Rs.5.00 lakh	20.00	21.40	22.90	24.50	26.22	115.01
4.Office Expenses for 166 Gram Panchayats @ Re.0.10 lakh	16.60	17.76	19.01	20.34	21.76	95.46
5.Travel Expenses for officials	5.00	5.35	5.72	6.13	6.55	28.75
6.Travel expenses for elected members	8.00	8.56	9.16	9.80	10.49	46.01
Total	524.57	561.29	600.58	642.62	687.60	3016.67

Note: Estimated for 2005-06 to 2008-09 at a rate of 7 percent per annum.

Grants for Developmental Expenditure:

At the time of 2nd SFC, all developmental infra-structure required in a village, viz. Rural Water Supply, Road Communication, Primary Health, Education, Irrigation, etc., were being created and maintained by functional departments. The 73rd Constitution Amendment Act, 1992 envisages transfer of these functions to the PRIs. Although there had been some transfer of funds to the PRIs to take up a few activities the same had been done for only a few departments. There was no general guideline for earmarking of a specific fund to the PRIs for a particular year. Hence the Commission recommended that the transfer of funds to PRIs for development and maintenance activities be regulated by a systematic guideline commensurate with the scheme transferred to the PRIs.

Local Area Development Grant:

During the course of the Commission's interaction with Zilla Adhakshas and Up-Adhakshas, it was stated that in the present scheme of transfer of funds to the PRIs, no scope is available to exercise their discretion to meet any new emergent situation encountered in their local area because of ear-marking of funds to a specific purpose. They had requested the setting up of Local Area Development Fund for meeting any unforeseen or emergent situations and to take up any kind of development works within their jurisdiction. The Commission considered this request to be a genuine one and accordingly recommended that a Local Area Development Fund of Re.3.00 lakh and Rs.2.00 lakh be ear-marked annually as for the Adyaksha and Up-Adyaksha, respectively.

Revision of Rates of Honorarium:

The rates of honorarium for the members of the Gram Panchayat were fixed during the year 1995 and for the Zilla Panchayats in 1998. Since then, the salaries of all other public servants and government functionaries have been revised. However, the honorarium of the members of the PRIs had remained unchanged. The existing rates were not commensurate to the responsibilities entrusted to the elected members. These members had made representation for enhancement of their honorarium to the State Government on a number of occasions. The Commission suggested that the State Government review the rates and consider suitable enhancement at the rates recommended in the Table 4.

Table 4: Rates of Honorarium

(Amount in Rupees)

Particulars	Existing	Proposed
1.Honorarium to Sabhapati of Gram Panchayat	400	1000

2.Honorarium to other members of Gram Panchayat	300	800
3.Honorarium to Zilla Panchayat Members	800	1000

Recommendation of Third State Finance Commission:

1.The recommendations pertaining to amendment of Sikkim Panchayat Act and related Rules.

- i. As per the Sikkim Panchayat Act, Section 40, at present, the rates of levy of Taxes, fees are to be approved by the State Government. This approval of the rates by the State Government is resulting delay in implementation of this provision. As such, it is recommended that the authority to approve the rates for levying of taxes and fees may be delegated to the District Planning Committee. The Commission is recommending minimum rates for various fees and taxes in the report. However, representatives of Gram Panchayat may revise these rates upwards with the prior approval of the Gram Sabha and submit to the District Planning Committee for approval if these recommendations are accepted.
- ii. As per the present provision of Panchayat Act, every Gram Panchayat is to have only one account where all the grants or revenue is deposited. It is recommended that the Gram Panchayat may be allowed to operate two accounts, one for receipts of grants from the State Government and another for depositing the fees, taxes or user charges collected by the Gram Panchayat. A suitable amendment in the Sikkim Panchayat Act may be made so that Gram Panchayat can operate these two accounts.
- iii. It is recommended that the Sikkim Panchayat Act may be suitably amended and provided for creation of a Directorate of local fund audit under the Finance, Revenue and Expenditure Department. This Directorate shall be responsible for conducting audit of all the Gram Panchayats, Zilla Panchayats and Urban Local Bodies.

2.Recommendations pertaining to collection of Taxes/fees/tolls/user charges.

- i. Household Tax @ Rs. 5/-, Rs, 10/- and Rs.15/- per month from each household-small, medium, and bigger respectively. For Resorts, hotel, restaurant, guest houses @ Rs. 5000/- per annum.
- ii. Water and Sanitation Tax @ Re. 1/- per month from each household.
- iii. Village Road and Environment Tax @ Rs. 2/- per month from each household.
- iv. Panchayat Recommendation /Clearance/Certificate Fees @ Rs. 20/- per case.

- v. Sale of Tender Forms as per Government norms.
- vi. Building Construction fee @ Rs. 2/- per Sq. ft. for RCC building and @ Re. 1/- per sq. ft. for Ekra /Kacha structure.
- vii. Other Miscellaneous Receipts (Bank interest, donation, disposal of unserviceable items, charges for use of Panchayat Ghars/ Conference Halls/ other properties etc.) (As per Panchayat resolution duly approved by DPC).
- viii. Trade License fees and hawker license fees as per UD&HD rates. (The licenses will be issued by GPs on fulfillment of required conditions as per Trade License rules).
- ix. Fees on Mela/Picnic etc. in rural area. (As per Panchayat resolution duly approved by DPC).
- x. Fees for construction of temporary sheds for any kind of social gathering in public property. (As per Panchayat resolution duly approved by DPC).
- xi. Fees for minor dispute redressal. (Such redressal forum should be created in GPs.)(@ Rs. 20/- per application/case)

3. Recommendations pertaining to allocation of resource to the Panchayati Raj Institutions from the State Government.

- i. Based on the details provided by the various Departments and various Gram Panchayats and Zilla Panchayats, the annual administrative expenditure of 163 Gram Panchayats and 4 Zilla Panchayats has been estimated at **Rs. 600.00 lakh** for the year 2010-11 and it is estimated that this expenditure will increase by 8% per annum therefore, the total administrative expenditure for a period of 5 years i.e. 2010-2015 is estimated at **Rs. 3667.00 lakh**.
- ii. As per the recommendations of this Commission the collection of annual revenue for 163 Gram Panchayat Units has been estimated at Rs. 182.00 lakh for the year 2010-11. If this revenue increases at the rate of 8% per annum the total anticipated own revenue for the period of 5 years i.e. 2010-15 comes to **Rs. 1066.00 lakh**.
- iii. Thus the gap between the administrative expenditure and own revenue of the Panchayati Raj Institutions works out to **418.00 lakh** for the year 2010-11 and **Rs. 2600. lakh** for a period of 5 years i.e. 2010-15.
- iv. It is recommended that this gap in the administrative expenditure and revenue as estimated above can be met by sharing of net proceeds of following revenue of the State Government and duly supplemented by grants-in-aid by the State Government.
 - (a) Land Revenue
 - (b) Stamps and registration
 - (c) Tax on Sale, Trade etc.

- (d) Animal Husbandry
- (e) Forestry and Wildlife
- (f) Minor Irrigation
- (g) Village and small industries
- (h) Tourism.

It is recommended that for the financial year 2010-11, 2% of the net proceeds of State revenue from the above sources which comes to **Rs. 117.10 lakh** may be transferred to the Panchayati Raj Institutions. Similarly figures for next five years from 2010-15 are depicted in Table 5 of this report.

- v. The distribution of share of revenue as recommended above in between the ZPs and the GPs will be in the ratio of 40:60 and the internal allocation in-between the ZPs and the GPs will be on share percentage based on population figures of 2001. Even after sharing of revenue from State Government the Gap between Administrative Expenditure and Own Revenue is not filled as such. CFC /Government of India may be requested to provide special fund equivalent to above gap as committed liability for effective devolution of powers as per 73rd Constitutional amendment.

The State Government has been providing grants-in-aid to the Panchayati Raj Institutions out of the State Plan. It is recommended that for a five year period of 2010-15 the State

- vi. Government may provide **Specific Purpose Grant** from the following **15** Sectors at a percentage rate ranging from 2% to 35% (approx) as per the details given in Table 9. the list of sectors from which allocations are to be met is as follows:-

- (a) Agriculture
- (b) Horticulture
- (c) Animal Husbandry
- (d) HRDD
- (e) Health
- (f) Forest
- (g) Commerce and Industries
- (h) Disaster Management (Land Revenue)
- (i) Irrigation
- (j) Culture
- (k) Rural Management and Development Department
- (l) Co-operative
- (m) Social Welfare
- (n) Tourism
- (o) Power

In addition to the above recommendations, salary provisions upto Junior High School level shall continue to be released to Gram Panchayat by Human Resource Development Department.

The total annual allocation under this head comes to **Rs. 7679.30 lakh** and for 5 years it works out to **Rs. 46882.88 lakh** (2010-2015) excluding Teacher's salaries. The distribution of above fund in-between the Zilla Panchayats and the Gram Panchayats will be in the ratio of 30:70. The horizontal distribution among the 4 Zilla Panchayats will be on the basis of population figure and the Panchayat Area. The internal distribution in-between the Gram Panchayats will be on the basis of population figure of 2001.

- vii. In addition to the **Specific Purpose Grant** given by various departments to Panchayati Raj Institutions, it is further proposed that a **General Purpose Grant** at an approx 20% of State Plan budget under Rural Management and Development Department sector should be made available to the Panchayati Raj Institutions as Untied Fund. It is estimated that annual allocation of this **General Purpose Grant** would come to **Rs. 2439.00 lakh** and for 5 years this grant would come to **Rs. 14891.00 lakh**. It is further recommended that the internal distribution of this grant between Zilla Panchayat and Gram Panchayats may be in the ratio of **10:90**. It is further recommended that horizontal distribution among the various Gram Panchayats and Zilla Panchayats may be based on population.
- viii. As per provision under Art.280 (3) (bb) of the Constitution, the 12th CFC had allocated **Rs. 1400.00 lakh** to Sikkim for PRIs and ULBs. It is recommended that CFC/Government of India may allocate such grant @ Rs. 150 per capita per annum. The annual allocation would thus be **Rs. 871.00 lakh** and for 5 years it comes to **4355.00 lakh** (2010-15)
- ix. The average grant to a Gram Panchayat and a Zilla Panchayat from all above sources i.e. administrative grant, Specific purpose grants, General purpose grant and CFC grant comes to Rs. **52.00 lakh** and **Rs. 755.00 lakh** respectively.
- x. Monitoring and evaluation of performance of the Panchayati Raj Institutions shall be undertaken by Directorate of Panchayats. Special incentive grant of Rs. 20.00 lakh to each of top 3 Gram Panchayats and Rs. 30.00 lakh to the Top Zilla Panchayat annually may be provided

4. Recommendations pertaining to the Administrative Reforms for effective decentralization.

District Planning Committees to be more effective. The District Planning Committees (DPC) are constitutional bodies constituted as per requirement under 243 ZD. The District Planning Committees in the State have been constituted, however their functioning is not effective. To make the DPC more effective to fulfill the mandate provided by the Constitution, Commission recommends the following:-

- (i) District Planning Committee (DPC) should be under direct administrative control of the DPER-Planning Department. The District Planning Officers shall also be under the

control of DPER Planning Department. The Planning Department should create a separate cell in the Planning Department to monitor the functions of the DPCs.

(ii) All the Plan funds of the various Departments reflected in the respective budget of various Line Departments should be placed at the disposal of the Development Commissioner who will re-allocate the fund to the District Planning Officers.

(iii) Every Gram Panchayat should prepare Annual Budget which will take into consideration the sectoral allocation for GPUs. The budget of Gram Panchayat will be placed in Gram Sabha and after approval of Gram Sabha will be submitted to DPC. DPC will examine the budget (in prescribed format) of GPs and will approve the budget or return it to the GP with observation if any. If the budget is returned back to the Gram Panchayat by the DPC the Gram Panchayat should rectify the budget and obtain the approval of the Gram Sabha and re-submit to the DPC.

(iv) All the fund whether pertaining to certain revenue, taxes etc. must be accounted for in the budget and no withdrawal from any of the Gram Panchayat account should be made which is not in consonance with the approved budget. The DPC may constitute a Sub committee to examine the budget of two or three Gram Panchayats and Sub Committees will submit their report to the General body of DPC. The member of the Sub Committee may be selected in the DPC meeting for the period as determined by DPC. The DPC may invite Government officials of various Departments with having knowledge of finances to be member of Sub Committee.

(v) Every Zilla Panchayat and ULB will also follow the same procedure in regard to their Annual Budget as recommended vide sub-para (iii) above. The District Plan may be consolidated taking into account the annual budget of all the GPUs of the particular district, annual budget of the Z.P and annual budget of ULBs of the District. Such District Plan may be sent to DPER & NECAD by DPC and same will form part of the State Plan.

5.Procedure for collection of levies taxes/fees by the Panchayati Raj Institutions.

Every Gram Panchayat and Zilla Panchayat shall have a separate account for Non-plan grant including collection of revenue. All the revenue collected or levied etc will be deposited in this account. The Non Plan Grant of Government shall also be deposited in this account. Accordingly it is recommended that the Panchayat Act and Finance rules should be amended to allow for different account one for Plan and other for Non plan by the respective Gram Panchayats. This fund should be used for expenditure on salary, honorarium, expenditure on maintenance, purchase of stationary, equipment, etc. and to meet expenditure of Gram Prasashan Kendra. This account may be operated by Panchayat President and Secretary. All withdrawal from this account for any specific purpose can be made based on format prescribed by Directorate of Local Fund Audit. Such expenditure should conform to the budget of the Gram Panchayat approved by DPC. The monthly bank statement of this account indicating the receipt and expenditure

should be submitted to respective DPO who will compile such bank statement of the District and submit the report to Directorate of Local Fund Audit bi-monthly. DLFA will take up auditing of accounts of the GPs and ZPs from time to time and see that the expenditure is as prescribed and approved by District Planning Committee.

6. It is recommended that regular training programme to be organized for Gram Panchayat and Zilla Panchayat Members to impart them necessary skills for effective administrative.

7. It is recommended that PRIs should follow the GP Financial Rules and ZP Financial Rules strictly and prepare Annual Statement of Accounts, Monthly Statement of Accounts, Annual Budgets etc. Directorate of Panchayat should conduct effective monitoring and supervision of the respective Panchayats.

8. It is recommended that A permanent State Finance Commission Cell may be set up within Finance, Revenue & Expenditure Department (FRED). Notification regarding constitution of State Finance Commission should be issued b Finance, Revenue & Expenditure Department.

9. It is recommended that one Accountant and one Chowkidar to each Gram Panchayat may be provided. The GPs may be empowered to select and appoint suitable candidates on suitable pay. The GPs will meet up the expenditure from their own revenue. The offices of Gram Panchayats should remain open for public service from 10 am to 4 pm or as per the time prescribed by State Government.

10. It is recommended that the salary of Rural Development Assistants, Gram Rojgar Sahayaks posted under Gram Panchayats should be paid through respective Gram Panchayats. Similarly, the honorarium of Gram Panchayat member should be paid through concerned Gram Panchayats.

11. It is recommended that the quantum of grants that will be available to each Gram Panchayat and Zilla Panchayat should be predictable and specific. No re-appropriation from Sectoral funds earmarked for PRIs should be allowed.

It is recommended that grants to PRIs should be released in two installments. Various Line Departments should place the entire earmarked PRI funds at the disposal of Development Commissioner through letter of allotment at the beginning of the year. The Development Commissioner may re-allocate the fund to 4 District Planning Officers who will transfer the funds to the PRIs.

12. It is recommended that the PRIs should submit the Utilization Certificates on annual basis to District Planning Officer, who will forward copies to all concerned Line Departments and Directorate of Local Fund Audit (DLFA).

13. It is recommended that the State Finance Commission should be constituted in advance in such a manner that the report of the State Finance Commission is available for consideration of the Central Finance Commission. Accordingly the 4th State Finance

Commission may be constituted in November 2011 i.e. 1 year in advance of the 14th Central Finance Commission likely to be constituted in November 2012.

Action Taken Report (ATR) on the Recommendations of the State Finance Commission, Sikkim

ACTION TAKEN REPORT ON THE RECOMMENDATIONS OF THE FIRST STATE FINANCE COMMISSION:

The report of the First State Finance Commission, Sikkim, covering the period from July 1998 to August 1999, together with the Explanatory Memorandum on the action taken on the recommendations of Commission was laid on the table of the House in pursuance of Article 243 1 (4) and Article 243 I (2) of the Constitution of India. Both the recommendations and the Action Taken are given in Annexure VI.

The action taken by the Government on the recommendations of the First State Finance Commission is given below:

- 1.The Government has accepted the recommendations of the Commission that the Institutions of Local Self-Government will not be able to discharge their responsibilities without the required fund and staff. Presently, these institutions totally depend on Grants-in-Aid provided by the State Government and the grants from the Union Government through poverty alleviation and other Schemes.
2. Over the past decade, the proportion of plan expenditure for each district has increased and with further decentralization, this share will go up. A substantial part of this should be entitlement to the local bodies in the form of a share in the tax-revenue given to the local bodies. The Government has accepted this recommendation.
- 3.The Government reviewed and accepted the recommendation of the Finance Commission that a large number of Centrally Sponsored Programmes and Schemes such as JRY, IRDP, ARWSP etc are in operation in which the Central releases have to be matched by the proportionate State releases. Such State and Central releases would continue to be grants to the local bodies.
4. As a result of the acceptance of the recommendation of the Commission, non-plan expenditure will also be in the form of grants to the local bodies.

In view of the financial position of the State Government the Commission recommends that one percent of the net proceeds of all taxes collected by the State in the year should be transferred to the local bodies (Panchayati Raj Institutions). Accepting this recommendation, the Government releases funds to the district on a quarterly basis.

- 5.So far the Government has not been collecting property tax within the urban areas. The Commission recommends that property tax should be imposed at the earliest and that this tax should be collected by the urban local bodies. This has also been accepted.

6.Recommendations with regard to taxes such as urban land tax, entertainment tax, trade license etc. have been accepted. However, with regard to toll tax and profession tax, the recommendations have been kept in abeyance.

Action Taken Report on the Recommendations of the Second State Finance Commission:

The Report of the Second State Finance Commission was submitted to the Government on 30.09.2004. A Committee was constituted vide Notification No. 14/RM&DD/P dated 3.11.2004 to examine the recommendations of the Second State Finance Commission comprising of the following officers from the Rural Management and Development Department:-

- 1.Special Secretary,
- 2.Additional Secretary, and
- 3.Director, Panchayat

The Committee examined the recommendations made in the 4 Chapters of the Report in detail and submitted its report to the Secretary, RM&DD on 07.04.2005.

The Committee has recommended marginal changes in certain recommendations and referred to the Finance, Revenue & Expenditure Department certain other recommendations of a financial nature. The Committee has unequivocally recommended that the advisory body to the District Planning Committee should be wound up and that the pension and medical benefits to Panchayat members cannot be granted given the present financial conditions.

The final report of the Committee was forwarded to the Finance Department on 20.05.2005. The Finance Department has drawn attention to the following points.

The Sikkim Panchayat (State Finance Commission) Rules, 1995 does not contain details of the terms of reference, period of review and period for which the recommendations shall be applicable. This is a relevant observation and it is, therefore, necessary to amend the rules to clearly indicate the terms of reference, period of review and period of application. It is further necessary to have the approved recommendations of the State Finance Commission available to the Central Finance Commission. In order to achieve this, the State Finance Commission must be constituted at least 2 years before the Central Finance Commission comes into operation. The Third State Finance Commission must, therefore, be constituted in 2008-09. The recommendations in respect of Urban Local Bodies (ULBs) have not been made owing to the fact that ULBs have not been constituted.

The Finance Department, subsequently, sought information on the amount of additional financial requirement needed for the establishment costs of the PRIs in case the recommendations of the Commission (after being examined by the Committee) are fully accepted and implemented. This amount has tentatively been worked out at Rs 90.00

lakh per annum. The major portion of this additional amount is on account of enhancement of the honorarium of the elected Panchayat members.

The present rate of honorarium was fixed in 1995 and 1998. This additional expenditure is to be met from the revenue collected by the PRIs, as recommended by both the First and Second State Finance Commissions. Deficits, if any, may have to be considered by the State Government.

Action Taken Report on the Recommendations of the Third State Finance Commission:

The Third State Finance Commission (hereafter referred to as Commission) was constituted by the Governor on March 4th 2009 to review the financial position of the Panchayat & Municipalities; to give recommendation to improve the financial position of the Panchayats as well as the Municipalities; to examine the resources of the of the local bodies; maintenance and upkeep of the Capital assets created by local bodies or transferred by the Government to the local bodies; to work out a factor for determination of devolution of taxes, duties & grants-in-aid & to indicate the basis & make available the estimates & expenditure of each tier of local bodies during 2010-15. The Commission submitted its report to the Government on March 23rd, 2010 covering all aspects of its mandate.

The report of the Commission (hereafter referred to as the Report) covering the periods of five year commencing from April 1, 2010, together with this Explanatory Memorandum of the Commission is being laid on the Table of the House. The summary of the main recommendations of the Commission relating to the sharing of net proceeds between the state & the Panchayat as well as the Municipalities; grants-in-aid to the local bodies are contained in Chapter-X of the Report of the Commission.

The Government has carefully examined the main recommendations of the Commission. The action to be taken on these recommendations is detailed below.

Power to approve the rates for levying of taxes & fees

1. The Commission has recommended that the power to approve the rates for levying of taxes & fees may be delegated to District Planning Committee.

Action Taken:

This power has been retained by the Government since, the District Planning Committee is a statutory body specifically constituted to supervise the formulation of the Developmental Plan at the GPs/ ZPs & ULBs level. However, Government decided to constitute an appropriate mechanism to oversee this.

2.Recommendation pertaining to operate two accounts

The Commission has recommended to operate two accounts, one for receipts of grants from the State Government & another for depositing the fees, taxes & user charges collected by the Gram Panchayat.

Action Taken:

No action regarding this is required since the simplified format of accounts prescribed by C&AG for PRIs addresses this issue. Thus, right booking of receipts under the prescribed head will facilitate distinction of receipt.

3.Recommendation for creation of Directorate of Local Fund Audit (DLFA) under FRED

Commission has recommended for creation of Directorate of Local Fund Audit (DLFA) under FRED. The DLFA shall be responsible for conducting audit of all the GPs, ZPs & ULBs.

Action Taken:

The Government has accepted the above recommendation of the Commission, since, one of the conditions for release of General Purpose Grant awarded by Thirteenth Finance Commission is that the Annual Report of the DLFA must be placed before the state Legislature. Thirteenth Finance Commission recommends that all the State Government must strengthen their Local Fund Audit Departments appropriately through both Capacity Building as well as augmentation of personnel. Therefore, modalities relating to the constitution of the body will be prescribed by the Government.

4.Recommendation pertaining to the Collection of Taxes:

The Commission has recommended for the Collection of taxes/ tolls/ fees & user charges by PRIs at Chapter-X, Para-2 of the Report.

Action Taken:

Government has accepted above recommendation with some modification, i.e. Household Tax for resorts, hotels, and restaurant & guest houses to be modified to Rs.2500 p.a. in place of Rs.5000 p.a. as recommended by the Commission.

5.Recommendations pertaining to Allocation of Resources to the PRIs.

The Commission has worked out the gap between administrative expenditure & own revenue of the PRIs to the tune of Rs. 418.00 lakh for the year 2010-11 & Rs. 2600.00 lakh for the period of 5 years i.e. 2010-15. Therefore, the Commission has recommended that this gap as mentioned above may be met by sharing of 2 % of net proceeds of the following revenue of the State Government & duly supplemented by

Grants-in-aid by the State Government which comes to Rs. 362.58 lakh for 2010-11 & figures for next five years i.e. 2010-15 are depicted in Table 5 of the Report.

a.Land Revenue

b.Stamp & registration

c.Tax & Sale, Trade etc

d.Animal Husbandry

e.Forestry & Wildlife

f. Minor Irrigation

g.Village & Small industries

h.Tourism.

Action Taken:

The Government has accepted the above recommendations of the Commission subject to the availability of adequate funds.

6.Recommendation pertaining to internal distribution of Share of Revenue

The Commission has recommended for the internal distribution of share of revenue between the ZPs & the GPs in the ratio 40:60 & the horizontal distribution among the various ZPs & the GPs will be on share percentage based on population figures of 2001.

Action Taken:

The Government has accepted the above recommendation with minor modification in the ratio 30:70 in place of 40:60 as recommended by the Commission.

7.Recommendation for providing specific purpose Grants to PRIs out of State Plan

The Commission has recommended that for a period of five year i.e. 2010-15, the State Government may provide Specific Purpose Grant from the 15 Sectors (mentioned in Chapter-X, Para 3 (vi)) at a percentage rate ranging from 2% to 35% (approx.) as per the details given in the Table-9 of the Report. The total allocation under this head comes to Rs. 7679.30 lakh for 2010-11 & for 5 years (2010-15) it works out to Rs. 46882.88 lakh excluding teachers Salary up to JHS level.

Action Taken:

The Government has accepted the above recommendation or the Commission subject to availability of adequate funds.

8.Recommendation for Providing General Purpose Grant to PRIs:

The Commission has recommended for providing General Purpose Grant to the PRIs at 20% (approx.) of the State Plan budget under RM&DD Sector as untied fund in addition to Specific Purpose Grant. It is estimated that the annual allocation of this General Purpose Grant would come to Rs. 2439.00 lakh (for 2010-11) & for 5 years this grant would come to Rs. 14891.00 lakh (2010-15). The Commission has further recommended that the internal distribution of this grant between ZPs & GPs may be in the ratio 10:90 & it is further recommended that horizontal distribution among the various GPs & ZPs may be based on population.

Action Taken:

The Government has accepted the above recommendation of the Commission subject to availability of funds. The said grant is subject to review based on performance.

9.Recommendations pertaining to Collection of Revenue by Municipalities (ULBs)

The Commission has recommended that the proposed 7 nos. of Municipalities may impose & collect the following revenues (as per details in Table 16 of the Report)

- | | |
|-----------------------|-------------------|
| a. Property Tax | g. Other Charges |
| b. Toll Tax. | h. Blue print fee |
| c. Other Taxes | i. License fee |
| d. Sanitation Charges | j. Other fees |
| e. Parking fees | k. Fine |
| f. Rent from Premises | |

The anticipated collection for 2010-11 from above sources would be Rs. 316.00 lakh & Rs. 1919.00 lakh for 5 years (2010-15)

Action Taken:

The Government has accepted the above recommendation of the Commission. The administrative department i.e. UD&HD shall devise appropriate methodology to impose & collect the revenue.

10. Recommendation pertaining to Sharing of Tax & Grant to ULBs.

The Commission has recommended for sharing of entertainment tax & trade tax/ VAT out of the net proceeds of the state revenue as per details provided in Table 19 of the Report of the Commission. The administrative expenses for ULBs are estimated at Rs. 767.00 lakh for 2010-11 & Rs. 4678.00 lakh for 2010-15. The gap between the administrative expenses & the own revenue of ULBs comes to Rs. 451.00 lakh for

2010-11 & Rs. 2759.00 lakh for 5 years (2010-15) out of the net proceeds of the states revenue under Entertainment Tax & Trade Tax/ VAT, the Commission has recommended to share Rs. 125.00 lakh for 2010-11 & Rs. 685.00 lakh for 5 years (2010-15) Further, Commission has recommended for providing Grant @ Rs. 2000.00 lakh annually with 10% increase i.e. Rs. 12210.00 lakh for 5 years (2010-15) to ULBs for carrying out different developmental activities.

Action Taken:

The Government has accepted the above recommendation with devolution to be limited to 1.5% of the net collection. Further, Grants to be released subject to review of performance of ULBs.

11. Recommendation of Thirteenth Central Finance Commission:

As per provision under Article.280 (3) (bb) or the Constitution of India, the 12th Central Finance Commission had allocated Rs. 1400.00 lakh to Sikkim for PRIs & ULBs. The Commission has recommended that the Central Finance Commission/ Government of India may allocate such grant @ Rs. 150 per capita per annum. The annual allocation would thus be Rs. 871.00 lakh & for 5 years (2010-15) it comes to Rs. 4355.00 lakh.

Action Taken:

Thirteenth Finance Commission has given its recommendations. Transfer of funds to be made as provided.

12. Recommendation for Special Incentive Grants

The Commission has recommended for providing special incentive grant of Rs. 20.00 lakh to each of top 3 GPs & Rs. 30.00 lakhs to the top ZP annually after monitoring & evaluation of performance of the PRIs by Directorate of Panchayats.

Action Taken:

The Government has accepted the above recommendation of the Commission with minor modification as follows:

Rs. 2.00 lakh to each of top 4 GPs.

Rs. 5.00 lakh to one top ZP annually.

13. (a) Recommendation Pertaining to Administrative Reforms for Effective Decentralization.

The DPCs are Constitutional bodies constituted as per requirement under Article 243 ZD of Constitution of India. The District Planning Committees in the State have been constituted, however, their functioning is not effective. To make the DPC more effective to fulfill the mandate provided by the Constitution, the Commission has

recommended that the DPC should be under direct administrative control of DPER & NECA Department. The DPO shall also be under the control of DPER & NECA Department. The Planning Department should create a separate cell in the Planning Department to monitor the functions of the DPCs.

Action Taken:

The Government has accepted the above recommendation of the Commission. Separate Demands No. 43 & 46 are proposed to be opened for PRIs & ULBs respectively under the administrative control of Development Commissioner, DPER & NECAD.

16 (b) The Commission recommended that all the plan funds of the various Departments reflected in the respective budget of various Line departments should be placed at the disposal of the Development Commissioner who will re-allocate the fund to the DPO.

Action Taken:

This recommendation may not be acted upon in view of the fact that from this current financial year a separate head of demand for grants has been created for PRIs in the Government budgets.

16 (c) The Commission recommended that every GPs should prepare Annual budget which will take into consideration the sectoral allocation for GPUs. The Budget of GPs will be place in Gram Sabha & after approval of Gram Sabha will be submitted to DPC. DPC will examine the budget (in prescribed format) of GPs & will approve the budget or return it to the GP with the observation if any. If the budget is returned back to the GP by DPC, the GP should rectify the budget & obtain the approval of the Gram Sabha & re-submit to the DPC.

Action Taken:

The Government has accepted the above recommendation of the Commission.

16 (d) The Commission has recommended that, all the fund whether pertaining to certain revenue, taxes etc. must be accounted for in the budget & no withdrawal from any of the GP account should be made which is not in consonance with the approved budget. The DPC may constitute Sub-Committees to examine the budget of two or three GPs & Sub-Committees will submit their report to the General body of DPC. The member of the Sub-Committee may be selected in the DPC meeting for the period as determined by DPC. The DPC may invite Government officials of various departments with having knowledge of finance to be member of Sub-Committee.

Action Taken:

The Government has accepted the above recommendation of the Commission.

14. Procedure for levies taxes/ fees by PRIs

The Commission has recommended that every GP & ZP shall have a separate account for Non-Plan Grant including Collection of revenue. All the revenue collected or levied etc will be deposited in this account. The Non-Plan grant of Government shall also be deposited in this account. Accordingly, the Commission has recommended that the Panchayat Act & Finance Rules should be amended to allow for different account one for Plan & other for Non-Plan by respective GPs.

Action Taken:

No action regarding this is required since the simplified format of accounts prescribed by C& AG for PRIs addresses this issue.

15. The Commission has recommended that the regular training programme to be organized for GP & ZP members to impart them necessary skills for effective administration.

Action Taken:

The Government has accepted the above recommendation of the Commission.

16. The Commission has recommended that the PRIs should follow the GP Financial Rules & ZP Financial Rules strictly & prepare annual statement of Accounts, Monthly Statement of accounts; Annual Budgets etc. Directorate of Panchayat should conduct effective monitoring & supervision of the respective Panchayats.

Action Taken:

Model Accounting System be adopted by all the GPUs.

17. The Commission has recommended that a permanent State Finance Commission Cell may be set up within FRED.

Action Taken:

The Government has accepted the above recommendation of the Commission. Finance Commission Division under FRED shall be entrusted with the work of the State Finance Commission Cell. Notification regarding this shall be issued.

18. The Commission has recommended that one accountant & one Chowkidar to each GP may be provided. The GPs may be empowered to select & appoint suitable Candidates on suitable Pay. The GPs will meet up the expenditure from their own revenue.

Action Taken:

Posting of one accounts personnel to each GPUs will be taken up by FRED. The GPUs may appoint Chowkidar for the Gram Prasashan Kendras provided they are able to meet the wage component from within their own resources.

19. The Commission has recommended that the Salary of Rural Development Assistant & Gram Rojgar Sahayaks posted under GPs should be paid through respective GPs. Similarly, the honorarium of GP members should be paid through concerned Gram Panchayats.

Action Taken:

The Government has accepted the above recommendation of the Commission.

20. The Commission has recommended that the quantum of grants that will be available to each Gram Panchayat & ZP should be predictable & specific. No re-appropriation from Sectoral funds earmarked for PRIs should be allowed.

Action Taken:

The Government has accepted the above recommendation of the Commission.

21. The Commission has recommended that Grants to PRIs should be released in two installments. Various Line Departments should place the entire earmarked PRI funds at the disposal of Development Commissioner through letter of allotment at the beginning of the year. The Development Commissioner may re-allocate the fund to 4 DPOs who will transfer the funds to the PRIs.

Action Taken:

The entire budget of the PRIs is being reflected in a separate head of account from the Current Financial year. Therefore, no action on this is required. Since, the fund from Government of India is released in monthly installment; grants to PRIs will be released in 4 – installments as usual.

22. The Commission has recommended that the PRIs should submit the Utilization Certificates on annual basis to DPO who will forward copies to all concerned Line Departments & DLFA

Action Taken:

The Government has accepted the above recommendation of the Commission. However, there is no need to forward the copies of Utilization Certificated to all concerned Line Departments. Since a separate demand for PRIs is proposed from this financial year.

23. The Commission has recommended that the State Finance Commission should be constituted in advance in such a manner or that the report of the State Finance Commission is available for consideration of the CFC. Accordingly the 4th State Finance Commission may be constituted in November 2013.

Action Taken:

The Government has accepted the above recommendation of the Commission.

Implementation:

Appropriate orders relating to share in State taxes, duties & grants-in-aid on various recommendations of the Third State Finance Commission will be issued after obtaining the approval of the Governor. Other Recommendations of the Commission will be acted upon in due course.

Annexure II – Notification regarding taxes, rates and fees to be levied by the Gram Panchayat.

SIKKIM

GOVERNMENT GAZETTE



EXTRAORDINARY

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Gangtok

Thursday 30th September, 2010

No. 543

**GOVERNMENT OF SIKKIM
RURAL MANAGEMENT & DEVELOPMENT DEPARTMENT
GANGTOK**

NO: 05/RM&DD/P

DATED: 27 / 09 /2010.

NOTIFICATION

In exercise of the powers conferred by Sub-Section (1) of Section 40 of the Sikkim Panchayat Act 1993 (6 of 1993), the State Government hereby fixes the taxes, rates and fees to be levied by the Gram panchayat as under, namely:

1. Household Tax @ Rs. 5/-, Rs. 10/- and Rs.15/- per month from each household- small, medium, and bigger respectively. For Resorts, hotel, restaurant, guest houses @ Rs. 2500/- per annum.
2. Water and Sanitation Tax @ Re. 1/- per month from each household.
3. Village Road and Environment Tax @ Rs. 2/- per month from each household.
4. Sale of Tender Forms as per Government norms.

5. Building Construction fee @ Rs. 2/- per Sq. ft. for RCC building and @ Re. 1/- per sq. ft. for Ekra /Kacha structure.
6. Other Miscellaneous Receipts (Bank interest, donation, disposal of unserviceable items, charges for use of Panchayat Ghars/ Conference Halls/ other properties etc.) (As per Panchayat resolution, duly approved by Gram Sabha).
7. Trade License fees and hawker license fees as per UD&HD rates. (The licenses will be issued by GPs on fulfillment of required conditions as per Trade License rules).
8. Fees on Mela / Picnic etc. in rural area. (As per Panchayat resolution, duly approved by Gram Sabha).
9. Fees for construction of temporary sheds for any kind of social gathering in public property. (As per Panchayat resolution, duly approved by Gram Sabha).
10. Fees for minor dispute redressal. (Such redressal forum should be created in GPs. @ Rs. 20/- per application/case)

2. Terms of reference:

- 1). All the above rates are recommended by the State Finance Commission and approved by the State Government. The Gram Panchayats may revise these rates on the recommendation of the Gram Sabha and approval of the State Government.
- 2) All receipt from fees, taxes or user charges shall be booked under the head prescribed to facilitate distinction of receipt as per the new Accounting procedure. No separate account shall be opened for the purpose.

Sd/-

A.K. Ganeriwala, IFS

Secretary

Annexure III – Notification regarding the constitution of State Finance Commission of Sikkim



GOVERNMENT OF SIKKIM
RURAL DEVELOPMENT DEPARTMENT
TASHILING, GANGTOK

No.35(1)93-94/20/RDD/P

Dated; Gangtok, the 3rd November 1995.

NOTIFICATION

In exercise of the powers conferred by Article 243I and 243Y of the Constitution of India read with Chapter X of the Sikkim Panchayat Act, 1993 (6 of 1993) and section 185 of the Sikkim Municipalities Act, 1995 (6 of 1995) the State Government hereby makes the following rules regulation the constitution of a Finance Commission in the State of Sikkim, namely:-

1. Short title & commencement.

- (1) These rules may be called the Sikkim (Constitution of Finance Commission) Rules, 1995.
- (2) They shall come into force at once.

2. Definitions.

- (1) In these rules, unless the context otherwise requires;
 - (a) “Act” means either the Sikkim Panchayat Act, 1993(6 of 1993) or the Sikkim Municipalities Act, 1995 (6 of 1995) as the case may be;
 - (b) “Commission means the Finance Commission constituted under rule 3.
- (2) The expressions used in these rules and not otherwise defined shall have the same meaning as respectively assigned to them in the above two Acts.

3. Constitution of Finance Commission.

(1) The Governor shall within one year from the commencement of the Constitution (Seventy- Third) Amendment Act, 1992 and thereafter at the expiration of every fifth year constitute a Finance Commission for the purpose of the provision as laid down in chapter X of the Act.

(2) The Governor shall, by notification, appoint one person as Chairman and two other persons as members of the Commission who are citizens of India and have attained the age of 35 years and also have the requisite qualifications as laid down in section 97 of the Sikkim Panchayat Act, 1993 :

Provided that if any officers of the Central and State Government or of Autonomous Bodies are appointed as Chairman or members of the Commission, he shall not be below the rank of Secretary of the State Government and shall not be below the rank of Joint Secretary of the State Government respectively.

(3) The Commission shall submit its recommendations to the Governor within six months of its constitution unless the Governor extends the period for the purpose.

(4) The term of the Commission shall expire immediately after the submission of its final report.

(5) The State Government shall by notification, appoint an Officer of the State Government not below the rank of Deputy Secretary to act as the Secretary to the Commission. The Officer so appointed shall be relieved of governmental duties so long as he performs the duty of the Secretary to the Commission.

4. Headquarters, accommodation, etc of the Commission.

The Headquarters of the Commission shall be at Gangtok.

The State Government shall provide office accommodation necessary staff and officers and also other amenities as may be required by the commission for its functioning.

5. Condition of service, salaries, allowances & other facilities.

(1) The Chairman and Member Secretary shall render full time service and either members shall render part time service.

(2) The Chairman shall be paid consolidated pay of Rs.10, 000.00 (Rupees Ten thousand) per month and TA/DA at the scale payable to the Commissioner-cum-Secretary to the State Government.

Provided that this shall not prevent the Chairman from drawing pay in the scale of his last pay drawn on the date of retirement or immediately before his appointment as such, in lieu of the consolidated pay prescribed for the Chairman. Option once exercised shall be final.

Provided further that the Chairman who was in service of the Central or any State Government, Local Body, University or any other body wholly or substantially owned or controlled by the Central or State Government immediately before his appointment as member and was drawing pay more than the consolidated pay prescribed, his pay shall be fixed in the same stage of pay he would have drawn had he not been appointed as a member ;

Provided further that in the case of an appointment, as the Chairman, a person who has retired from service under the Central or a State Government, local Bodies, a University or any other body wholly or substantially owned or controlled by the Central or a State Government and who is in receipt of, or has received or has become entitled to receive any retirement benefits by way of pension, gratuity in respect of previous service, the pay in the event plus gross amount of pension (including any portion of the pension which may have been commuted) shall not exceed the last pay drawn at the time of retirement as the case may be.

(3) The Chairman shall be entitled to free furnished governmental accommodation and conveyance as admissible to Commissioner –cum - Secretary to the Government.

6. Function of the Commission.

(1) The Commission shall review the financial position of the Zilla Panchayats, Gram Panchayats, Municipalities and Municipal Councils and make recommendations to the Governor as to:-

(a) determination of the principles which should govern :-

(i) the distribution between the State Government and the Zilla Panchayats, Gram Panchayat, Municipalities and Municipal Councils of the net proceeds to taxes, duties, tolls and fees levied by the Government which will be divided between them and the allocation between the Zilla Panchayat, Gram Panchayat , Municipalities and Municipal Councils of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to or appropriated by the Zilla Panchayats, Gram Panchayats, Municipalities and Municipal Councils from the consolidated fund of the State

(iii) the grants-in-aid to the Zilla Panchayats, Gram Panchayat, Municipalities and Municipal Councils from the consolidated fund of the State;

(b) the measures needed to improve the financial position of the Zilla Panchayat, Gram panchayat Municipalities and Municipal Councils.

(c) The Commission shall also:-

(i) examine and make suggestions on the extent to which and the manner in which the resources available to the local bodies could best be utilized for meeting the expenditure of the bodies;

(ii) make a detailed analysis of the repayment of loans and advances extended by the Government from time to time to the local bodies and make suitable recommendation for payment of Government dues and make the possibility of adjusting the dues against future devolution of revenue from Government to these bodies;

(d) in making its recommendations, the Commission shall have with regard to among other things, resources of the State Government and the demands thereon account of expenditure on civil administration, debt servicing, development and other committed expenditure.

7. Removal of difficulties.

If any difficulty arises in giving effect to the provisions of these rules, as occasion may arise, the State Government may by order do anything not inconsistent with the provisions of the Act or these Rules, which appear to be necessary for the purpose of removing the difficulties.

Sd/-

Secretary

Rural Development

Department.

**Annexure IV - Name of revenue blocks under each Gram Panchayat
(Sub-Division wise)**

Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare	Number of revenue blocks with location code numbers		Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
			Number	Location code numbers				
1	2	3	4	5	6	7	8	9
Name of the Sub: Division: Chungthang								
1	Lachen - 1	3,636	1	100	1,609	2,923	3	1,433
2	Lachen - 2	2,806	1	200	1,467	2,800	10	1,382
3	Chungthang - 3	2,677	1	300	1,567	3,766	81	1,287
4	Shipgyer - 4	1,636	1	400	166	695	0	425
Sub-Division total:		10,755	4		4,809	10,184	94	4,527

Name of sub-Division: Mangan								
1	Tung-Naga - 1	1,984	4	0000500, 0000900 to 00001100	397	1,873	49	871
2	Sentam - 2	792	3	00001200 to 00001400	370	1,923	43	754
3	Lingthem - Lingdem - 3	4,590	3	00001500 to 00001700	439	2,318	26	1,732
4	Tingbong - 4	1,830	1	1800	164	1,001	24	765
5	Sakyong - Pentong - 5	3,161	2	00001900 to 00002000	121	593	21	397
6	Lum-Gor-Sangtok - 6	2,950		00002100 to 00002300	343	1,919	0	1,463
7	Hee-Gyathang - 7	2,615	2	00002400 to 00002500	274	1,563	35	1,298
8	Barfok - Lingdong - 8	1,615	2	00002600 to 00002700	248	1,447	5	980
9	Ringhim - Nampatam - 9	1,382	4	00002800 to 00003100	1,182	5,602	301	1,890

Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare	Number of revenue blocks with location code numbers		Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
			Number	Location code numbers				
1	2	3	4	5	6	7	8	9
10	Tingchim - Mangshila - 10	1,196	3	00003200 to 00003400	497	2,720	151	403
11	Namok - Sheyam - 11	724	2	00003500 to 00003600	253	1,215	7	833
12	Ramthang - Tongek	1,032	2	00003700 to 00003800	244	1,267	16	820
13	Rongong - tumlong - 13	1,212	3	00003900 to 00004100	340	1,622	15	938
14	Men-Rongong - 14	1,245	3	00004200 to 00004400	259	1,296	27	1,099
15	Phensong - 15	859	2	00004500 to 00004600	228	1,173	12	1,049
16	Kabi-Tingda - 16	1,302	2	00004700 to 00004800	381	1,855	27	1,479
Sub-Division Total :		28,489	38		5,740	29,387	759	16,771
North District Total:		39,244	42		10,549	39,571	853	21,298

Note: Tung Revenue Block bearing location code number 00000500 is attached to the Tung-Naga Gram Panchayat unit of Mangan Sub-Division though it falls Forest Blocks are not including in Gram Panchayat Unit.

WEST DISTRICT

Name of the Sub-Division: Gyalshing								
Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare	Number	Location code numbers	Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
1	Yuksam - 1	1,150	2	00005400 to 00005500	433	2,353	56	702
2	Gerethang - 2	708	2	00005600 to 00005700	355	2,069	55	252
3	Thingle-Khacheodpahi-3	1,199	4	00005800 to 00006100	459	2,304	9	622
4	Meli - 4	1,369	5	00006200 to 00006600	432	2,276	31	735

Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare	Number of revenue blocks with location code numbers		Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
			Number	Location code numbers				
1	2	3	4	5	6	7	8	9
5	Darap - 5	1,439	3	00006700 to 00006900	449	2,484	23	491
6	Singyong - Chongpung - 6	1,121	5	00007000 to 00007400	502	2,863	93	1,096
7	Yangten - 7	1,248	3	00007500 to 00007700	548	2,842	111	406
8	Arithang - Chongrang - 3	905	2	00007800 to 00007900	382	2,234	92	612
9	Kongri - Labdang - 9	947	2	00008000 to 00008100	151	898	0	236
10	Karchi - Mangnom - 10	2,081	3	00008200 to 00008400	222	1,383	87	375
11	Tashiding - 11	2,098	3	00008500 to 00008700	618	3,539	268	1,499
12	Gyalshing - Omchung - 12	520	2	00008800 to 00008900	586	3,029	348	120
13	Kyonsda - 13	255	1	9000	790	3,573	198	906
14	Yangthang - 14	526	1	9100	489	2,456	188	231
15	Linghom - 15	755	2	00009200 to 00009300	535	2,863	99	298
16	Sardong - Lungzik - 16	437	2	00009400 to 00009500	257	1,490	87	18
17	Bongten - Sapong - 17	654	3	00009600 to 00009800	317	1,748	96	265
18	Karmatar - Gayten - 18	886	3	00009900 to 00010100	290	1,609	68	506
19	Maneybung - 19	1,326	2	00010200 to 00010300	635	3,656	118	358
20	Dentam - 20	516	3	00019400 to 00010600	559	3,014	135	901

Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare	Number of revenue blocks with location code numbers		Number of house holds	Total population	Total Scheduled Castes population
			Number	Location code numbers			
21	Sangku - Radu-Khandu-21	914	2	00010700 to 00010800	605	3,222	194
22	Hee - 22	655	2	00010900 to 00011000	480	2,680	79
23	Pecherek - Martam - 23	785	2	00011100 to 00011200	457	2,541	110
24	Baranyak - Barthong - 24	703	2	00011300 to 00011400	511	2,779	262
25	Chingthang - 25	1,082	4	00011500 to 00011800	538	2,868	205
Sub-Division Total :		24,279	65		11,600	62,773	3,012

Name of the sub-Division : Soreng

1	Tadong - Ringhenpong	636	2	00012400 to 00012500	467	2,643	53
2	Sangadorjee - 2	1,230	3	00012600 to 00012800	488	2,593	46
3	Samdong - 3	1,280	4	00012900 to 00013200	603	3,389	102
4	Deythang - 4	1,053	2	00013300 to 00013500	452	2,367	3
5	Takothang - 5	637	2	00013500 to 00013600	377	1,905	60
6	Suldung - Kamling - 6	966	3	00013700 to 00013900	502	2,646	174
7	Mabong - Segeng - 7	672	2	00014000 to 00014100	330	1,741	72
8	samsing - Gelling - 8	661	2	00014200 to 00014300	522	2,806	207
9	Khaniserbung-Chota-Samdong - 9	1,398	4	00014400 to 00014700	518	2,716	53

Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare	Number of revenue blocks with location code numbers		Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
			Number	Location code numbers				
10	Singling - 10	549	1	14800	402	2,002	80	391
11	Dodak - 11	256	1	14900	447	2,518	179	242
12	Burikhop - 12	780	1	15000	228	1,177	6	241
13	Rumbuk - 13	928	2	00015100 to 00015200	364	1,902	80	508
14	Okhrey - 14	1,192	3	00015300 to 00015500	558	2,973	78	1,978
15	Siktam-Tikpur - 15	922	2	00015600 to 00015700	449	2,272	81	657
16	Longchok-Salyangdang-16	391	2	00015800 to 00015900	375	1,831	145	24
17	Lower Fambong -17	322	2	00016000 to 00016100	409	2,296	243	18
18	Upper Fambong - 18	418	1	16200	533	2,744	140	986
19	Timburbong - 19	637	2	00016300 to 00016400	582	2,928	254	18
20	Soreng - 20	590	1	16500	698	3,498	98	154
21	Malbasey - 21	636	1	16600	492	2,488	63	59
22	Chakung - 22	800	2	00016700 to 00016800	495	2,572	124	362
23	Chumbong - 23	600	1	16900	357	1,785	73	262
24	Zoom - 24	436	1	17000	369	1,782	125	44
Sub-Division total :		17,990	47		11,017	57,574	2,539	10,037
West District Total		42,269	112		22,617	1,20,347	5,551	23,203

Note : 1 Some portion (EB No 57, 58 and 59) of Gyalshing Revenue Block under Kyonsda Gram Panchayat Unit. 2 Some portion (EB No 49 and 50) of Burikhop (Dodok) Revenue Block falls under Dodak Gram Panchayat Unit.

SOUTH DISTRICT

Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare	Number of revenue blocks with location code numbers		Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
			Number	Location code numbers				
1	2	3	4	5	6	7	8	9
Name of Sub-Division - Namchi								
1	Wak-Omchu - 1	1,121	3	00017500 to 00017700	325	1,673	30	535
2	Damthang - 2	842	3	00017800 to 00018000	257	1,409	23	563
3	Mamley-Kamrang - 3	1,844	6	00018100 to 00018600	749	3,928	56	431
4	Poklok - Denchung - 4	1,199	4	00018700 to 00019000	809	4,311	225	121
5	Salghari - 5	659	3	00019100 to 00019300	1,626	7,586	636	367
6	Sorok-Shyampany - 6	657	3	00019400 to 00019600	301	1,610	156	52
7	Assangthang - 7	410	2	00019700 to 00019800	282	1,366	69	202
8	Mikkhola - Kitam - 8	799	4	00019900 to 00020200	566	3,035	133	252
9	Sumbuk-Kartekey - 9	494	3	00020300 to 00020500	464	2,142	172	106
10	Rong-Bul - 10	728	4	00020600 to 00020900	227	1,138	14	37
11	Singhitahng - 11	617	3	00021000 to 00021200	2,164	9,866	496	1,713

Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare	Number of revenue blocks with location code numbers		Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
			Number	Location code numbers				
1	2	3	4	5	6	7	8	9
15	Manidara-Paiyong - 15	840	4	00022100 to 00022400	1,130	5,800	433	129
16	Sadam-Suntaley - 16	1,275	4	00022500 to 00022800	705	3,798	222	330
17	Tangji-Bikmat - 17	759	3	00022900 to 00023100	299	1,669	50	58
18	Ratepani - 18	643	2	00023200 to 00023300	305	1,581	235	182
19	Nagi-Maneydara -19	1,663	6	00023400 to 00023900	831	4,457	155	455
20	Parbing-Chuba -20	1,621	4	000240000 to 00024300	692	3,784	33	1,398
21	Rameng-Nizareng - 21	955	3	00024400 to 00024600	269	1,365	25	318
22	Barnyak-Tokal - 22	805	4	00024700 to 00025000	437	2,247	34	826
23	Temi - 23	314	4	00025100 to 00025400	570	3,139	247	700
24	Tarku - 24	574	2	00025500 to 00025600	406	2,264	208	62
25	Namphing - 25	750	5	00025700 to 00026100	952	4,843	270	177
26	Tarung-Pamphok - 26	1,131	5	00026200 to 00026600	609	3,185	362	219
Sub-Division Total		22,913	92		16,218	82,739	4,527	9,983

Name of Sub-Division - Ravong

1	Brong-Phamthang - 1	1,881	4	00027300 to 00027600	461	2,771	49	268
2	Ralong-Namlung -2	1,453	4	00027700 to 00028000	372	2,097	9	959

Sl. No.	Name of gram Panchayat and location code number	Area of gram panchayat in hectare	Number of revenue blocks with location code numbers		Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
			Number	Location code numbers				
1	2	3	4	5	6	7	8	9
3	Barfung-Zarung - 3	1,052	3	00028100 to 00028300	935	4,598	321	1,054
4	Kewzing-Bakkhim -4	985	4	00028400 to 00028700	493	2,622	113	1,319
5	Likship-5	290	1	28800	717	2,735	69	150
6	Lamting - 6	1,072	4	00028900 to 00029200	434	2,264	10	562
7	Sanghanth - 7	709	1	29300	183	898	14	158
8	Tingkitam-Rayong - 8	562	2	00029400 to 00029500	279	1,415	1	480
9	Rabong-Sangmo -9	1,038	2	00029600 to 00029700	574	2,849	23	582
10	Longi - 10	1,139	2	00029800 to 00029900	343	1,969	18	560
11	Paiyong - 11	764	3	00030000 to 00030200	251	1,465	15	240
12	Longmo-Kolthang - 12	721	3	00030300 to 00030500	328	1,799	99	362
13	niya-Mangzing - 13	1,185	3	00030600 to 00030800	638	3,782	122	543
14	Sripatam-Gogyong -14	984	3	00030900 to 00031100	748	4,135	193	470
15	Yangyong-Rongong -15	1,224	3	00031200 to 00031400	650	3,812	201	477
16	Ben-Namphrik - 16	1,867	3	00031500 to 00031700	682	3,750	184	1,109
Sub Division Total		16,926	45		8,088	42,961	1,441	9,293
Total South District		39,839	137		24,306	1,25,700	5,968	19,276

EAST DISTRICT

Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare	Number of revenue blocks with location code numbers		Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
			Number	Location code numbers				
1	2	3	4	5	6	7	8	9
Name of Sub-Division - Gangtok								
1	Rakdong - 1	1,454	2	00032000 to 00032100	900	4,648	138	962
2	Samdong-Kambal - 2	1,216	3	00032200 to 00032400	920	4,630	230	930
3	Timin - 3	1,071	1	32500	438	2,643	214	873

4	Simik-Lingzey - 4	1,433	5	00032600 to 00023000	597	3,458	175	1,048
5	Singbel - 5	986	2	00033100 to 00033200	615	3,368	269	359
6	Khamdong - 6	765	3	00033300 to 00033500	547	2,819	313	196
7	Sherwani-Tshalumthang - 7	792	4	00033600 to 00033900	974	4,533	700	324
8	Byong-Phengyong - 8	821	4	00034000 to 00034300	413	2,360	242	1,024
9	Martam-Mazitar - 9	1,379	3	00034400 to 00034600	922	4,760	254	1,290
10	Sumen-Lingzey - 10	1,065	3	00034700 to 00034900	470	2,689	7	645
11	West Pandam - 11	1,125	1	3500	1,774	8,641	1,018	400
12	Central Pandam 12	1,271	2	00035100 to 00035200	1,478	7,876	813	414
13	Namli - 13	744	3	00035300 to 00035500	443	2,364	154	205
14	Samlik-Marchak 14	477	2	00035600 to 00035700	436	2,077	157	517
			Number of revenue blocks with location code numbers					
Sl. No.	Name of gram Panchayat and location code number	Area of gram panchayat in hectare	Number	Location code numbers	Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
1	2	3	4	5	6	7	8	9
15	Rawtey-Rumtek - 15	594	3	00035800 to 00036000	657	3,538	213	1,179
16	Samdur-Tadong - 16	451	3	00036100, 00036200 to 40404000	5,959	24,501	1,355	2,925
17	Arithang - 17	21	1	36300	1,216	5,182	323	1,041
18	Ranka - 18	486	3	36400	370	2,116	75	672
19	Rey-Mendu - 19	1,180	3	00036700 to 00036900	531	2,948	230	1,140
20	Linddok-Namphong - 20	825	2	00037000 to 00037100	351	1,790	67	685

21	Navey-Shotak - 21	1,149	3	00037200 to 00037400	1,199	4,941	158	1,896
22	Luing-Parbing - 22	572	2	00037500 to 00037600	410	2,221	60	240
23	Sichey Goan - 23	600	7	00037700 to 00038300	4,993	18,784	1,036	4,084
24	Tathangchen-Syari - 24	842	4	00038400 to 00038700	2,246	10,437	299	3,554
25	Naitam-Nandok - 25	980	5	00038800 to 00039200	1,052	5,335	235	1,119
26	Gnathang - 26	488	1	39300	4,112	6,241	253	1,230
27	Assam Lingzey - 27	908	2	00039400 to 00039500	572	2,982	194	361
Total Sub -Division		23,695	77		34,595	147,882	9,182	29,313
Name of Sub Division - Pakyong								
1	Aho-Yangtam - 1	447	3	00040500 to 00040700	540	2,740	86	97
2	Changey Senti - 2	913	2	00040800 to 00040900	656	3,399	93	840
				Number of revenue blocks with location code numbers			Total Schedul ed Castes populati on	Total Schedul ed Tribes populati on
Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare		Number	Location code numbers	Number of house holds	Total population	
1	2	3		4	5	6	7	8
3	Namcheybung - 3	873	1	41000		804	4,121	106
4	East Pendam - 4	1,568	3	00041100 to 00041300		638	3,790	355
5	Pakyong	565	3	00041400 to 00041600		807	4,247	165
6	Pachekhani - 6	623	3	00041700 to 00041900		479	2,573	257
7	Taza - 7	717	1	42000		311	1,752	150
8	Amba - 8	711	1	42100		359	2,024	133
9	Linkey-Tarethang - 9	840	3	00042200 to 00042400		537	2,816	205
10	Riwa-Parkha -10	1,302	4	00042500 to 00042800		638	3,188	123

11	Latuk-Chichenpheri - 11	1,378	2	00042900 to 00043000	264	1,407	35	1,023
Sub-Division Total:		9,937	26		6,033	32,057	1,708	5,736

Name of Sub Division - Rongli								
Sl. No.	Name of gram Panchayat and location code number	Area of gram Panchayat in hectare	Number of revenue blocks with location code numbers	Location code numbers	Number of house holds	Total population	Total Scheduled Castes population	Total Scheduled Tribes population
1	2	3	4	5	6	7	8	9
1	Rolep-Lamaten -1	1,373	2	00043300 to 00043400	237	1,290	13	315
2	Longtam-Phadamchen -2	1,091	2	00043500 to 00043600	594	2,075	80	802
3	Premalakha-Subanedaran	1,411	3	00043700 to 00043900	306	1,501	45	276
4	Rhegoh - 4	2,245	2	00044000 to 0004100	332	1,835	11	264
5	Rongli-Changeylakha - 5	195	2	00044200 to 00044300	520	2,129	128	199
6	Chujachen - 6	777	1	44300	473	2,393	100	267
7	Dhole[chen - 7	599	1	44400	406	2,027	58	110
8	Sudunglakha - 8	503	2	00044500 to 00044600	290	1,506	17	41
9	Rhenock-Tarping - 9	835	2	00044700 to 00044800	1,867	7,063	636	516
10	Aritar - 10	397	1	44900	482	2,447	155	433
Sub-Division Total:		9,426	18		5,507	24,266	1,243	3,223
Total East District		43,058	121		46,135	2,04,205	12,133	38,272
Grand Total		1,64,410	412		1,03,607	4,89,823	24,505	1,02,049

Source : Directorate of Census Operations, Sikkim (letter No 40/1/22/SKM/Cen/(vol-II)/830 dated 23.6.2008)

Note: 1. Upper Tadong is treated as Census Town which falls under Samdur -Tadong Gram Panchayat Unit 2 Some portion (EB No . 15, 16) of Chujachen Revenue Block falls under Rongli-Changeylakha Gram Panchayat Unit. 3 Some portion (EB No. 38) of Arita Revenue Block falls under Rhenock -Tarpin Gram Panchayat Unit 4 Forest Block do not come under Panchayats. 5 Urban towns do not come under Panchayats

Annexure V - Area and Population under Gram Panchayat Unit

DISTRICT	GPU	AREA OF GPU IN IN HECTAR	GPU WISE ST POPULATION.	GPU WISE SC POPULATION	GPU WISE TOTAL POPULATION.
EAST	Sumin Lingzey	1065	1114	19	3057
	West Pendam	1125	1078	874	5179
	Central Pendam	1059	907	662	5588
	East Pendam	941	1307	346	2730
	Budang Kamarey	839	627	63	2172
	Chalamthang Pacheykhani	717	1201	407	4789
	Taza	717	784	145	2135
	Tarpin	417	134	61	4435
	Rhenock	418	1180	988	6097
	Aritar	397	835	246	3780
	Sudunglakha	503	416	20	1775
	Dalapchen	599	296	99	2855
	Regoh	2245	404	22	2170
	Premlakha Subaneydara	1411	610	49	1782
	Gnathang	390	1664	187	2352
	Lingtam Phadamchen	1091	1329	112	2025
	Rolep Lamaten	1373	493	31	1819
	Chujachen	777	492	139	3120
	Latuk	1378	1438	50	2078
	Thekabong Parkha	931	968	95	2805
	Riwa Machong	651	800	152	2270
	Bering Tarey Thang	560	172	221	1721
	Amba	711	627	172	2157
	Pachey Samsing	559	763	68	2272
	Namcheybong	873	1305	214	3561
	Aho Yangtam	801	1642	279	4395
	Assam Lingzey	908	1082	253	3355
	Bhusuk Naitam	560	1311	100	2641
	Nandok Saramsa	420	1034	274	3145
	Rongay Tathangchen	526	1360	40	2243
	Kopibari Syari	316	1663	112	3075
	Luing Perbing	572	463	73	2538
	Ranka	486	463	51	1360
	Rey Mendu	1180	1863	267	4272
	Rawtey Rumtek	594	1220	274	3747
	Samlik Marchak	477	755	263	2116
	Namli	744	843	209	2729
	Martam Nazitam	1379	1746	511	4787
	Beng-Phegyong	821	1886	506	3959
	Sirwani Chisopani	792	1505	978	4475
	Khamdong	765	977	329	3084
	Dung dung Thasa	329	561	89	2279
	Simik Lingzey	1195	889	109	2105
	Tumin	1071	1198	270	3136
	Samdong Kambal	1216	920	204	4148
	Rakdong Tintek	1454	1554	166	4549
	Patuk Singbel	895	651	354	3494
	Pakyong	471	805	115	2960
	Rongli Chengaylakha	195	427	95	2310
	Navay Shotak	1149	1970	84	2736
	Lingdok Nampong	825	1222	92	2726
Kyongnosla	98	978	108	1546	
	Total	41986	52632	11668	159725

District	GPU	Area of Gram Panchayat in hectare	GPU wise Total Population of ST	GPU wise Total Population of SC	GPU wise total population
WEST	Karchi Mangnam	2081	348	0	550
	Dhupidara Narkhola	255	164	96	1095
	Kongri Labdang	947	490	0	1134
	Tashiding	2098	2142	255	3731
	Arithang Chongrang	905	1329	95	2455
	Gerethang	708	1719	86	2326
	Yuksum	1150	1930	74	2848
	Thingle-Khachodpalri	1199	1439	18	2476
	Meliaching	1369	1429	53	2319
	Darap	1439	2388	40	2976
	Singyang-Chongrung	1121	1624	76	2803
	Yangten	1248	1185	152	3190
	Gyalshing-Omchung	520	713	329	3044
	Yangthang	526	1087	249	2866
	Lingchom-Tikjya	755	1547	193	2993
	Sardong-Lungzik	437	808	73	1898
	Bongten Sapong	654	971	114	2139
	Karmatar-Gyaten	886	708	79	1934
	Maney Bung Sopakha	1326	2331	190	4134
	Dentam	516	1109	157	3278
	Sangkhu Radukhandu	914	1716	288	3961
	Hee	524	1884	77	2730
	Martam	437	796	139	2060
	Pecherek Hee Patal	479	1009	73	1833
	Bermoik-Barthang	703	1307	247	3337
	Chingthang	1082	1080	261	3558
	Sangadorji	1230	1455	92	2858
	Tadong-Rinchenpong	636	746	64	2705
	Samdong	1280	2403	70	3614
	Deythang	1053	1209	0	2714
	Taktothang	637	1025	79	1936
	Suldung-Kamling	966	853	268	3199
	Mabong-Segeng	672	647	94	2329
	Khaniserbong Suntale	699	609	62	1546
	Chota Samdong Arubotey	699	1185	5	1533
	Samsing Gelling	661	452	253	2563
	Chakung	531	317	57	1946
	Mendogaon Berbotey	269	253	104	1053
	Chumbong	600	425	118	1870
	Zoom	436	290	296	2553
	Malbasey	636	562	86	2562
	Soreng	590	1442	134	3161
	Singling	549	1185	126	1699
	Timburbong	382	775	144	2187
	Tharpu	255	290	176	1056
	Karthok Bojek	102	655	160	1409
	Dodak	154	475	94	1659
	Burikhop	780	339	2	1318
	Rumbuk	928	1247	69	1971
	Upper Thambong	418	1967	241	3280
Lower Fambong	322	1107	346	2544	
Lungchok Salyangdang	391	462	203	1971	
SiktamTikpur	922	1720	112	2653	
Okhrey	597	1480	54	1680	
Ribdi Bhareng	595	1161	13	1450	
	Total	42269	59989	6936	130687

DISTRICT	GPU	Area of gram Panchayat in hectare	AREA OF GPU IN HECTARE	GPU WISE TOTAL POPULATION OF ST	GPU WISE TOTAL POPULATION OF SC	GPU WISE TOTAL POPULATION OF GPU
SOUTH	Lingi		1139	772	68	2271
	Paiyong		891	677	19	2484
	Kolthang Tokday		828	758	184	2486
	Niya-Mangzing		951	714	47	2603
	Sripatam-Gagyong		984	1920	195	4227
	Yangang-Rangang		1224	781	260	3964
	Rabong-Sangmo		1038	1084	54	3023
	Ben Namphrik		1867	1743	170	3991
	Temi		314	1198	380	3744
	Tarku		574	270	265	2413
	Namphing		750	2358	335	6248
	Barnayak Tokal		805	1593	86	2685
	Rameng-Nizrameng		955	517	23	1533
	Perbing Dovan		810	1258	0	1767
	Chuba Phong		811	340	40	1546
	Namthang Maneydara		698	1086	134	2584
	Nagi Karek		699	845	158	3106
	Kateng Pamphok		698	1037	306	1696
	Turung Mamring		699	814	259	2931
	Tanzi Bikmat		759	271	139	1840
	Rateypani		643	665	347	1749
	Sadam Suntoley		1275	868	257	4505
	Mellidara Paiyong		840	1261	667	6376
	Turuk Ramabung		898	671	164	3015
	Lungchok Kamarey		494	209	69	1749
	Sumbuk Kartikey		494	244	254	2212
	Rong Bul		728	104	37	1340
	Maniram Phalidara		821	908	28	1871
	Kitam Manpur		399	335	125	1219
	Mikkhola Boomtar		400	543	440	2753
	Sorok Shyampani		657	706	174	2029
	Salghari		659	504	63	1695
	Assangthang		410	424	136	1665
	Poklok Denchung		856	600	69	2946
	Tinik Chisopani		343	437	345	2511
	Mamley Kamrang		1152	535	112	2619
	Tingrithang		692	395	9	1383
	Damthang		842	717	29	1868
	Wak Omchu		1121	618	40	1923
	Sanganath		709	246	10	977
	Tinkitam Rayong		562	771	49	1597
Lamting Tingmo		1072	1389	18	2338	
Legship		290	365	109	2156	
Kewzing-Bakhim		985	1573	152	2950	
Barfung-Zurung		1052	870	405	3623	
Ralong-Namlung		1453	1139	4	2168	
Borong Phamthang		1881	800	62	2978	
	Total		39222	37933	7296	121357

DISTRICT	GPU	Area of gram Panchayat in hectare	AREA OF GPU IN HECTAR	GPU WISE TOTAL POPULATION OF ST	GPU WISE TOTAL POPULATION OF SC	GPU WISE TOTAL POPULATION OF GPU
NORTH	Kabi Tingda		1302	1937	34	2150
	Phensong		859	1078	18	1165
	Men Rongong		1245	1192		1217
	Rongong Tumlong		1212	1532	23	1695
	Ramthang Tangyek		1032	1030		1265
	Namok Sheyam		724	1172	9	1313
	Mangshila-Tibuk		598	1938	174	2308
	Tingchim Chadey		598	601	14	1467
	Ringhim Nampatam		1382	1784	133	2602
	Singhik- Sentam		792	1431	119	2603
	Toong Naga		1984	1465	54	2134
	Chunghang		2677	1491	139	2493
	Ship Gyer		1636	680	10	797
	Lingthem Lingdem		2295	917	34	1051
	Passindang Saffo		2295	880	10	1012
	Tingbong		1830	841	8	903
	Sakyong Pentung		3161	542	11	704
	Barfok Lingdong		1615	1127	5	1261
	Hee Gyathang		2615	1546	0	1636
	Lum- Gor-Sangtok		2950	1566	10	1638
Lachen		3636	1774	32	1956	
Lachung		2806	1865	66	2356	
	Total		39244	28389	903	35726

Sl. No.	District	Area of District in Hectar	District-wise ST population	District-wise SC Population	District-wise total population
1	West	42269	59989	6936	130687
2	South	39222	37933	7296	121357
3	East	41986	52632	11668	159725
4	North	39244	28389	903	35726
	Total	162721	178943	26803	447495

Annexure VI – Area and Population under Municipalities

Sl.No.	Municipality	Population	Area(Hectare)
1	Gangtok	91,411	1900.00
2	Singtam	6,769	140.00
3	Rangpo	11,785	370.00
4	Mangan	4,630	200.00
5	Namchi	11,822	600.00
6	Jorethang	9,324	200.00
7	Gyalshing	3,575	210.00
Total		1,39,316	3620.00

Part 5-Revised Statements

A. Rural Local Bodies

Schedule - 4B(III)					
(Rs. In Lakhs)					
Expenditure and Sources of Revenue of Village Panchayat					
	Name of the Village Panchayat	08- BEN NAMPRICK			
	Total Area of Village Panchayat	1867 hectar			
	Name of Distt. Panchayat under which the Village Panchayat falls	South District			
	Name of Block Panchayat under which the Village Panchayat falls	N.A			
	Total Population of Village Panchayat	3991			
	Distance From District Headquarter	38 KMS (approx)			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	52.03072	70.78161	194.78616	22.08456
B	Capital				
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes			0.858	0.2175
	ii. Own non-tax	0.005	0.0619	0.06310	0.07015
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	I BRGF	3.16109	3.196	3.23	
	ii NREGS	44.82415	63.19481	191.49191	18.34504
C	Transfers from 12th FC/13th FC	0.78155	2.04167	5.96144	5.0695
D	Assigned + Devolution				
E	Grant-in-Aid from State Government	3.50031	0.83154	1.09	4.83087
F	Others (specify)				

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Separate format to be filled for each district.

Name of the State:SIKKIM District Panchayat SOUTH DISTRICT Village Panchayat 08 BEN NAMPHRIK

OWN REVENUE (INTERNAL REVENUE MOBILIZATION)

SN	Item	(Rs. In Lakhs)							Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Date of last revision	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Total (A)														
B	Non-Tax														
1	Water Charges														
2	Fees/User charges			0.005	0.0619	0.631	0.7015		0.801	0.102	0.002	0.12	0.14	0.16	0.18
3	Irrigation Charges														
4	Any other (Pl. specify)					0.858	0.2175		0.456	0.56	0.6	0.7	0.8	0.9	1.1
	Total (B)														

Property Tax

Please provide brief notes on the following:-

- Whether Assets register exists. YES
- System of Billing and Collection of Property Tax NO, there is no system of billing and collection of property tax.

Name of the State:SIKKIM District Panchayat: SOUTH DISTRICT Village Panchayat: 08 BEN NAMPHRIK

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)

S.No.	Item	(Rs. In Lakhs)					
		As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						

NO ARREARS

Name of the State:SIKKIM District Panchayat SOUTH DISTRICT Village Panchayat 08 BEN NAMPHRIK														
EXPENDITURE														
S.No.	Item	2007-08	2008-09	2009-10	2010-11	(Rs. In Lakhs)		Projections						
						2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees		0.35	0.31	0.46	0.76	0.26	1.38	1.38	1.38	1.52	1.52	1.52	1.52
	b) Pension etc. for employees													
	c) Any other (Pl. specify)													
2	Maintenance													
	(i) Water Supply		1.35	1.24		0.30		1.50	1.65	1.82	2.00	2.02	2.21	2.23
	(ii) Buildings/Community Assets													
	(iii) Roads		0.17	0.20	0.25	0.22	1.01	1.50	1.65	1.82	1.82	2.02	2.21	2.23
	(iv) Other means of Communciation													
	(v) Street Lighting													
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)			0.30	0.89			1.50	1.65	1.82	1.82	2.02	2.21	2.23
	(vii) Any other maintenance Expenditure (Pl. specify)	0.28	0.28											
3	Capital Expenditure													
	(i) Water Supply													
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)													
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens	3.91		3.91	4.92	5.61	5.84	6.42	7.06	7.77	8.55	9.40	10.34	11.37
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)													
	Total													

Schedule - 4B (III)					
(Rs. In Lakhs)					
Expenditure and Sources of Revenue of Village Panchayat					
Name of the Village Panchayat		BORONG PHAMTAM			
Total Area of Village Panchayat		1881			
Name of Distt. Panchayat under which the Village Panchayat falls		South District			
Name of Block Panchayat under which the Village Panchayat falls		N.A			
Total Population of Village Panchayat		2978			
Distance From District Headquarter		51 km			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	4.332887	2.26043	2.5041	8.7918
B	Capital		4.67527	9.65842	6.56826
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes				
	ii. Own non-tax				
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	I BRGF	3.16109		3.196	3.6122
	ii NREGS	0.605			
	iii				
	iv				
C	Transfers from 12th FC/13th FC		5.04167	5.96144	7.4721
D	Assigned + Devolution				
E	Grant-in-Aid from State Government	6.96072	3.82539	1.441	8.78671
F	Others (specify)				

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Separate format to be filled for each district.

Schedule 5A

Name of the State: SIKKIM District Panchayat: SOUTH DISTRICT /Block Panchayat: N.A Village Panchayat: 47 BORONG PHAMTHANG

OWN REVENUE (INTERNAL REVENUE MOBILIZATION)															
SN	Item	(Rs. In Lakhs)							Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Date of last revision	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Total (A)														
B	Non-Tax														
1	Water Charges														
2	Fees/User charges					0.0236	0.0731		0.1791	0.18	0.22	0.26	0.29	0.31	0.35
3	Irrigation Charges														
4	Any other (Pl. specify)					0.006	0.006		0.015	0.017	0.018	0.019	0.022	0.024	0.027
	Total (B)														

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.

YES

2. System of Billing and Collection of Property Tax

NO, there is no system of billing and collection of property tax.

Name of the State: SIKKIM District Panchayat: SOUTH DISTRICT Village Panchayat: 47 BORONG PHAMTHANG

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)							
(Rs. In Lakhs)							
S.No.	Item	As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						

NO ARREARS

Name of the State: SIKKIM District Panchayat: SOUTH DISTRICT /Block Panchayat: N.A Village Panchayat: 47 BORONG PHAMTHANG

EXPENDITURE														
S.No.	Item	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Projections			
											(Rs. In Lakhs)	2016-17	2017-18	2018-19
1	Establishment													
	a) Salaries & wages for employees			0.37	0.30	1.06	1.13	1.24	1.37	1.50	1.65	1.82	2.20	2.20
	b) Pension etc. for employees													
	c) Any other (Pl. specify)													
2	Maintenance													
	(i) Water Supply			2.42	0.68	0.25	3.46	3.80	4.18	5.22	5.74	6.31	6.95	7.64
	(ii) Buildings/Community Assets			1.55	1.29	1.20	4.20	4.62	5.09	5.59	6.16	6.77	7.45	8.19
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Street Lighting													
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)			0.61										
	(vii) Any other maintenance Expenditure (Pl. specify)													
3	Capital Expenditure													
	(i) Water Supply				1.80	4.01	3.00	3.30	3.63	3.99	4.39	4.83	5.31	5.85
	(ii) Buildings/Community Assets				2.88	5.65	3.57	3.93	4.32	4.75	5.22	5.75	6.32	6.95
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)													
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)													
	Total													

Schedule - 4B (III)					
Expenditure and Sources of Revenue of Village Panchayat					
(Rs. In Lakhs)					
	Name of the Village Panchayat	10. Darap Nambu			
	Total Area of Village Panchayat	769.11 hectre			
	Name of Distt. Panchayat under which the Village Panchayat falls	West District Zilla Panchayat			
	Name of Block Panchayat under which the Village Panchayat falls	Gyalshing			
	Total Population of Village Panchayat	2,810			
	Distrance From District Headquarter	14 km			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	2.99951	35.50902	31.72443	44.79623
B	Capital	0.27020	4.89515	4.52685	
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes				
	ii. Own non-tax	0.18900	0.51000	0.49650	0.41835
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	I BRGF	2.73000	1.24500	2.03237	1.95134
	ii NREGS		36.53015	25.91406	36.23274
	iii				
	iv				
C	Transfers from 12th FC/13th FC	5.05000	5.05000	6.00000	8.09950
D	Assigned + Devolution	3.94400	1.49000	0.20000	
E	Grant-in-Aid from State Government			0.86700	
F	Others (specify)	0.87800			

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Schedule 5A

Name of the State:SIKKIM District Panchayat: WEST DISTRICT Village Panchayat: 10 DARAP NAMBU

OWN REVENUE (INTERNAL REVENUE MOBILIZATION)															
SN	Item	(Rs. In Lakhs)							Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Date of last revision	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Total (A)														
B	Non-Tax														
1	Water Charges														
2	Fees/User charges			0.18900	0.51000										
3	Irrigation Charges														
4	Any other (Pl. specify)					0.49650	0.41835								
	Total (B)														

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Schedule: 5-C

Name of the State:SIKKIM District Panchayat: WEST DISTRICT Village Panchayat:10 DARAP NAMBU

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)							
(Rs. In Lakhs)							
S.No.	Item	As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						

NO ARREARS

Schedule 6A

Name of the State:SIKKIM District Panchayat: WEST DISTRICT Village Panchayat: 10 DARAP NAMBU

EXPENDITURE														
S.No.	Item	(Rs. In Lakhs)						Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees			0.51	30.90	29.83	43.90							
	b) Pension etc. for employees													
	c) Any other (Pl. specify)													
2	Maintenance													
	(i) Water Supply			0.63	1.91	1.69	0.90							
	(ii) Buildings/Community Assets			1.86		0.20								
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Street Lighting													
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)													
	(vii) Any other maintenance Expenditure (Pl. specify)				2.70									
3	Capital Expenditure													
	(i) Water Supply													
	(ii) Buildings/Community Assets				3.09	3.14								
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)				0.23									
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify)			0.27	1.29									
5	Any other (pl. specify)				0.28	1.39								
	Total													

Schedule - 4B (III)					
(Rs. In Lakhs)					
	Name of the Village Panchayat	13 GYALSHING OMCHUNG			
	Total Area of Village Panchayat	89.42 hectre			
	Name of Distt. Panchayat under which the Village Panchayat falls	West District Zilla Panchayat			
	Name of Block Panchayat under which the Village Panchayat falls	N.A			
	Total Population of Village Panchayat	4010			
	Distrance From District Headquarter	7 Kms			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	31.54306	43.8309	41.61426	20.35239
B	Capital	6.247	7.32043	4.52267	2.43031
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes				
	ii. Own non-tax				0.21
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	i BRGF		2.49	2.73869	
	ii NREGS	35.2792	36.0137	36.05475	13.07688
	iii				
	iv				
C	Transfers from 12th FC/13th FC		8.05	6	5.0995
D	Assigned + Devolution	7.281	1.616		
E	Grant-in-Aid from State Government		0.867		
F	Others (specify)				

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.
Separate format to be filled for each district.

Schedule 5A

Name of the State:SIKKIM District Panchayat: WEST DISTRICT Village Panchayat: 13 GYALSHING OMCHUNG

OWN REVENUE (INTERNAL REVENUE MOBILIZATION)															
SN	Item	(Rs. In Lakhs)							Date of last revision	Projections					
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Total (A)														
B	Non-Tax														
1	Water Charges														
2	Fees/User charges						0.21								
3	Irrigation Charges														
4	Any other (Pl. specify)														
	Total (B)														

Property Tax

Please provide brief notes on the following:-

- Whether Assets register exists. YES
- System of Billing and Collection of Property Tax NO, there is no system of billing and collection of property tax.

Name of the State:SIKKIM District Panchayat: WEST DISTRICT Village Panchayat:13 GYALSHING OMCHUNG

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)

S.No.	Item	(Rs. In Lakhs)					
		As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						
NO ARREARS							

Name of the State:SIKKIM District Panchayat: WEST DISTRICT Village Panchayat: 13 GYALSHING OMCHUNG

EXPENDITURE

S.No.	Item	(Rs. In Lakhs)						Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees			29.41	42.41	36.30	16.87							
	b) Pension etc. for employees													
	c) Any other (Pl. specify)													
2	Maintenance													
	(i) Water Supply													
	(ii) Buildings/Community Assets			0.65	1.03	2.68	1.91							
	(iii) Roads			1.48	0.39	2.63	1.50							
	(iv) Other means of Communciation													
	(v) Street Lighting													
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)													
	(vii) Any other maintenance Expenditure (Pl. specify)						0.78							
3	Capital Expenditure													
	(i) Water Supply													
	(ii) Buildings/Community Assets				3.26	0.91	2.43							
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)			1.30	3.76									
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens			4.94										
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify)					3.19								
5	Any other (pl. specify)				0.30	0.43								
	Total													

Schedule - 4B (III)					
(Rs. In Lakhs)					
Expenditure and Sources of Revenue of Village Panchayat					
	Name of the Village Panchayat	14 LINGTHEM LINGDEM			
	Total Area of Village Panchayat	2295 HECTAR			
	Name of Distt. Panchayat under which the Village Panchayat falls	NORTH DISTRICT			
	Name of Block Panchayat under which the Village Panchayat falls	N.A			
	Total Population of Village Panchayat	1051			
	Distance From District Headquarter	15 KM			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	22.59	23.108	25.043	36.419
B	Capital				
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes (Trade license)			0.08	0.075
	ii. Own non-tax (NoC & Other)				0.015
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	i BRGF	4.18	2.73	8.89	12.3
	ii NREGS	19.019	7	17.44	11.76
	iii TSC	0.85			
	iv				
C	Transfers from 12th FC/13th FC	1.26	6	6	4.62
D	Assigned + Devolution				
E	Grant-in-Aid from State Government	3.79	0.55	0.73	0.86
F	Others (specify) IAY				

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Schedule 5A

Name of the State:SIKKIM District Panchayat: NORTH DISTRICT Village Panchayat: 14 LINGTHEM LINGDEM
--

OWN REVENUE (INTERNAL REVENUE MOBILIZATION)															
SN	Item	(Rs. In Lakhs)						Date of last revision	Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Total (A)														
B	Non-Tax														
1	Water Charges														
2	Fees/User charges (NoN & other)						0.015		0.017	0.019	0.021	0.025	0.03	0.04	0.05
3	Irrigation Charges														
4	Any other (Pl. specify) Trade License					0.08	0.075		0.09	0.11	0.115	0.115	0.125	0.150	0.20
	Total (B)														

Property Tax

Please provide brief notes on the following:-

- Whether Assets register exists. YES
- System of Billing and Collection of Property Tax NO, there is no system of billing and collection of property tax.

Name of the State:SIKKIM District Panchayat: NORTH DISTRICT Village Panchayat: 14 LINGTHEM LINGDEM

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)						
(Rs. In Lakhs)						
S.No.	Item	As on 31st March				
		2008	2009	2010	2011	2012
A	Tax					
	Property Tax					
	Professional Tax					
	Entertainment Tax					
	Octroi/Entry Tax					
	Any other (Pl. specify)					
	Total (A)					
B	Non-Tax					
1	Water Charges					
2	Fees/User charges					
3	Irrigation Charges					
4	Any other (Pl. specify)					
	Total (B)					
NO ARREARS						

Name of the State:SIKKIM District Panchayat: NORTH DISTRICT Village Panchayat: 14 LINGTHEM LINGDEM														
EXPENDITURE														
S.No.	Item	(Rs. In Lakhs)						Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees			0.36	0.36	1.11	1.11	1.11	1.22	1.22	1.34	1.34	1.47	1.47
	b) Pension etc. for employees													
	c) Any other (Pl. specify) (Honorarium)		0.156	1.34	1.34	1.34	1.47	1.47	1.62	1.62	1.62	1.78	1.96	2.16
2	Maintenance													
	(i) Water Supply			1.26	4.5									
	(ii) Buildings/Community Assets			9.17	4.29	12.5	16.9							
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Street Lighting													
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)			0.85										
	(vii) Any other maintenance Expenditure (Pl. specify)													
3	Capital Expenditure													
	(i) Water Supply													
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)													
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)													
	Total													

Schedule - 4B (III)					
(Rs. In Lakhs)					
Expenditure and Sources of Revenue of Village Panchayat					
	Name of the Village Panchayat	34 RAWTEY RUMTEK			
	Total Area of Village Panchayat	543 HECTAR			
	Name of Distt. Panchayat under which the Village Panchayat falls	EAST DISTRICT			
	Name of Block Panchayat under which the Village Panchayat falls	N.A			
	Total Population of Village Panchayat	3877			
	Distance From District Headquarter	15 Kms			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	3.50	3.90	5.50	3.50
B	Capital	3.39	4.10	5.60	8.30
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes				
	ii. Own non-tax			0.40	0.69
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	I BRGF		4.60	2.10	3.85
	ii NREGS		0.30		
	iii ADM (DEVF. FUND)	2.75	0.30	0.30	0.50
	iv VWSC				
C	Transfers from 12th FC/13th FC	0.80	5.30	6.00	8.60
D	Assigned + Devolution				
E	Grant-in-Aid from State Government			1.10	
F	Others (specify) IAY				

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.
Separate format to be filled for each district.

Schedule 5A

Name of the State:SIKKIM District Panchayat: EAST DISTRICT Village Panchayat: 34 RAWTEY RUMTEK															
OWN REVENUE (INTERNAL REVENUE MOBILIZATION)															
SN	Item	(Rs. In Lakhs)						Date of last revision	Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Total (A)														
B	Non-Tax														
1	Water Charges														
2	Fees/User charges														
3	Irrigation Charges														
4	Any other (Pl. specify)														
	LICENSE FEE					0.04	0.70								
	Total (B)														

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.

YES

2. System of Billing and Collection of Property Tax

NO, there is no system of billing and collection of property tax.

Schedule: 5-C

Name of the State:SIKKIM District Panchayat: EAST DISTRICT Village Panchayat: 34 RAWTEY RUMTEK

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)							
S.No.	Item	(Rs. In Lakhs)					
		As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						
NO ARREARS							

Schedule 6A

Name of the State: SIKKIM District Panchayat: EAST DISTRICT Village Panchayat: 34 RAWTEY RUMTEK

EXPENDITURE														
S.No.	Item	(Rs. In Lakhs)						Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees			0.40	0.60	1.20	1.00	0.30	1.50	2.00	2.50	3.00	3.50	4.00
	b) Pension etc. for employees													
	c) Any other (Pl. specify)													
2	Maintenance													
	(i) Water Supply				2.40	0.10			3.20	3.60	4.00	5.00	6.00	7.00
	(ii) Buildings/Community Assets			0.10		2.00			3.50	4.00	5.00	6.00	7.00	8.00
	(iii) Roads			0.60					1.00	1.50	2.00	2.50	3.00	3.50
	(iv) Other means of Communciation													
	(v) Street Lighting			0.60					1.00	1.50	2.00	2.50	3.00	3.50
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)			0.80										
	(vii) Any other maintenance Expenditure (Pl. specify)			2.10	0.90	0.50	0.60		1.00	1.50	2.00	2.50	3.00	3.50
3	Capital Expenditure													
	(i) Water Supply													
	(ii) Buildings/Community Assets					3.60	0.20		3.60	4.00	4.50	4.80	5.00	5.50
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)													
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify)			0.70	4.10	2.70	0.80		2.00	2.00	2.50	2.50	4.00	4.50
5	Any other (pl. specify)			1.40										
	Total			6.70	8.00	10.00	2.60	0.30	16.80	20.10	24.50	28.80	34.50	39.50

Schedule - 4B (III)					
(Rs. In Lakhs)					
Expenditure and Sources of Revenue of Village Panchayat					
Name of the Village Panchayat		21 RIWA MACHONG GPU			
Total Area of Village Panchayat		615 HECTAR			
Name of Distt. Panchayat under which the Village Panchayat falls		EAST DISTRICT			
Name of Block Panchayat under which the Village Panchayat falls		N.A			
Total Population of Village Panchayat		2270			
Distance From District Headquarter		32 Kms			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue		3.69824	5.45245	0.8307
B	Capital		5.18982	1.6	7.76636
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes				
	ii. Own non-tax				
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	I BRGF		1.25	4.9315	3
	ii NREGS			0.1775	0.3
	iii ADM			0.16386	
	iv VWSC			0.1	
C	Transfers from 12th FC/13th FC		5.95643	9.40385	4.62718
D	Assigned + Devolution				
E	Grant-in-Aid from State Government		1.12432	nil	nil
F	Others (specify) IAY		0.81	2.43	

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.
Separate format to be filled for each district.

Schedule 5A																
Name of the State:SIKKIM District Panchayat: EAST DISTRICT Village Panchayat: 21 RIWA MACHONG																
OWN REVENUE (INTERNAL REVENUE MOBILIZATION)																
SN	Item	(Rs. In Lakhs)						Date of last revision	Projections							
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
A	Tax															
	Property Tax															
	Professional Tax															
	Entertainment Tax															
	Octroi/Entry Tax															
	Any other (Pl. specify)															
	Total (A)															
B	Non-Tax															
1	Water Charges															
2	Fees/User charges	NIL														
3	Irrigation Charges	NIL														
4	Any other (Pl. specify)		NIL	0.02	0.02	0.02	0.04		0.10	0.12	0.16	0.17	0.18	0.20	0.24	
	Total (B)															

Property Tax

Please provide brief notes on the following:-

- Whether Assets register exists. YES
- System of Billing and Collection of Property Tax NO, there is no system of billing and collection of property tax.

Name of the State:SIKKIM District Panchayat: EAST DISTRICT Village Panchayat: 21 RIWA MACHONG

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)							
S.No.	Item	(Rs. In Lakhs)					
		As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						
NO ARREARS							

Name of the State:SIKKIM District Panchayat: EAST DISTRICT Village Panchayat: 21 RIWA MACHONG

EXPENDITURE														
S.No.	Item	(Rs. In Lakhs)							Projections					
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees	0.31641	0.4209	0.41745	0.5667	0.5307	0.5307	0.73207	0.7347	0.7358	0.736	0.7378	0.7386	0.7389
	b) Pension etc. for employees													
	c) Any other (Pl. specify)													
2	Maintenance													
	(i) Water Supply													
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Street Lighting													
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)													
	(vii) Any other maintenance Expenditure (Pl. specify)													
3	Capital Expenditure													
	(i) Water Supply						1.5							
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)													
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)						3.00							
	b) Pension etc. for citizens													
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)													
	Total													

Schedule - 4B(I) (Rs. In Lakhs)					
Expenditure and Sources of Revenue of District Panchayat SOUTH DISTRICT					
Name of the District Panchayat		SOUTH DISTRICT			
Total Area of District Panchayat		39839 HECTAR			
No. of Block panchayats:		N.A.			
No. of Village panchayats:		47			
Total Population of District Panchayat		125700			
Distance From District Headquarter		0.5 km			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	295.00	135.00	536.00	520.00
B	Capital	119.00	328.00	176.00	130.00
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes				
	ii. Own non-tax	0.08	0.02	0.03	0.03
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	i				
	ii				
	iii				
	iv				
C	Transfers from 12th FC/13th FC	58.00	12.00	421.00	130.00
D	Assigned + Devolution		20.00	19.00	56.00
E	Grant-in-Aid from State Government	87.00	103.00	146.00	109.00
F	Others (specify) (BRGF)	269.00	328.00	126.00	355.00

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Schedule 5A

Name of the State: SIKKIM /District Panchayat South District

OWN REVENUE (INTERNAL REVENUE MOBILIZATION)															
		(Rs. In Lakhs)							Projections						
SN	Item	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Date of last revision	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Total (A)														
B	Non-Tax														
1	Water Charges														
2	Fees/User charges														
3	Irrigation Charges														
4	Any other (Pl. specify) - Sale of tender forms/ rent			0.08	0.02	0.03	0.03		0.04	0.05	0.06	0.07	0.08	0.09	0.10
	Total (B)														

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Name of the State: Sikkim /District Panchayat South District

EXPENDITURE														
S.No.	Item	2007-08	2008-09	2009-10	2010-11	(Rs. In Lakhs)		Projections						
						2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees	67.50	47.25	49.50	58.00	69.25	81.50	93.75	107.75	124.00	142.50	164.00	188.50	217.00
	b) Pension etc. for employees													
	c) Any other (Pl. specify) (OE, TE, & Misc)	6.20	6.20	6.20	6.45	6.45	11.50	11.50	12.75	13.75	15.25	17.00	18.50	20.50
	d) Discretionary Grant to Panchayat					2.40	2.60	2.60	2.60	3.25	3.25	3.25	3.25	3.25
	e) Honorarium to Panchayat	2.11	6.33	6.33	6.33	6.33	7.49	7.49	7.49	11.24	11.24	11.24	11.24	11.24
2	Maintenance													
	(i) Water Supply													
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Street Lighting													
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)													
	(vii) Any other maintenance Expenditure (Pl. specify)													
3	Capital Expenditure													
	(i) Water Supply	386.22	679.40	659.34	446.86	521.34	454.88							
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)													
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)													
	Total													

Schedule: 5-C

Name of the State: Sikkim /District Panchayat South District

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)

S.No.	Item	(Rs. In Lakhs)					
		As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						

Schedule - 4B(i)					
(Rs. In Lakhs)					
Expenditure and Sources of Revenue of District Panchayat NORTH DISTRICT					
Name of the District Panchayat		NORTH DISTRICT			
Total Area of District Panchayat		39244 HECTAR			
No. of Block panchayats:		N.A			
No. of Village panchayats:		22			
Total Population of District Panchayat		39571			
Distance From District Headquarter		1 km			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	222.00	124.00	296.00	361.00
B	Capital	152.00	328.00	176.00	230.00
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes				
	ii. Own non-tax	0.02	0.01	0.02	0.02
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	i				
	ii				
	iii				
	iv				
C	Transfers from 12th FC/13th FC	32.00	11.00	209.00	130.00
D	Assigned + Devolution		12.00	11.00	18.00
E	Grant-in-Aid from State Government	73.00	101.00	126.00	61.00
F	Others (specify) (BRGF)	269.00	328.00	126.00	382.00

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Schedule 5A

Name of the State: SIKKIM /District Panchayat North District

OWN REVENUE (INTERNAL REVENUE MOBILIZATION)														
SN	Item	(Rs. In Lakhs)						Date of last revision	Projections					
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
A	Tax													
	Property Tax													
	Professional Tax													
	Entertainment Tax													
	Octroi/Entry Tax													
	Any other (Pl. specify)													
	Total (A)													
B	Non-Tax													
1	Water Charges													
2	Fees/User charges													
3	Irrigation Charges													
4	Any other (Pl. specify) - Sale of tender forms/ rent			0.02	0.01	0.02	0.02		0.03	0.04	0.05	0.06	0.07	0.08
	Total (B)													

Property Tax

Please provide brief notes on the following:-

- Whether Assets register exists.
- System of Billing and Collection of Property Tax

Name of the State: Sikkim /District Panchayat North District

EXPENDITURE														
S.No.	Item	(Rs. In Lakhs)						Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees	85.00	85.00	85.00	110.75	110.75	118.25	145.00	145.00	190.00	190.00	190.00	190.00	190.00
	b) Pension etc. for employees													
	c) Any other (Pl. specify) (OE, TE, & Misc expenses)	30.95	30.95	30.95	31.20	31.20	38.00	41.75	45.98	50.57	55.63	61.20	67.32	74.05
	d) Discretionary Grant to Panchayat					2.00	2.20	2.20	2.20	2.75	2.75	2.75	2.75	2.75
	e) Honorarium to Panchayat	1.73	5.18	5.18	5.18	5.18	5.76	5.76	5.76	8.64	8.64	8.64	8.64	8.64
2	Maintenance													
	(i) Water Supply													
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Street Lighting													
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)													
	(vii) Any other maintenance Expenditure (Pl. specify)													
3	Capital Expenditure													
	(i) Water Supply	231.72	407.63	396.00	268.11	312.80	272.93	300.22	330.24	363.26	396.28	429.30	462.32	495.34
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)													
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)													
	Total													

Name of the State: Sikkim /District Panchayat North District

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)

S.No.	Item	(Rs. In Lakhs)					
		As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						

Schedule - 4B(I)					
(Rs. In Lakhs)					
Expenditure and Sources of Revenue of District Panchayat WEST DISTRICT					
	Name of the District Panchayat	WEST DISTRICT			
	Total Area of District Panchayat	42269 HECTAR			
	No. of Block panchayats:	N.A			
	No. of Village panchayats:	55			
	Total Population of District Panchayat	120347			
	Distance From District Headquarter	0.5 km			
Year					
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	305.00	149.00	592.00	537.00
B	Capital	94.00	328.00	176.00	91.00
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes				
	ii. Own non-tax	0.07	0.02	0.03	0.03
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	i				
	ii				
	iii				
	iv				
C	Transfers from 12th FC/13th FC	39.00	13.00	484.00	130.00
D	Assigned + Devolution		20.00	22.00	19.00
E	Grant-in-Aid from State Government	91.00	116.00	136.00	88.00
F	Others (specify) (BRGF)	269.00	328.00	126.00	356.00

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Schedule 5A

Name of the State: SIKKIM /District Panchayat West District

OWN REVENUE (INTERNAL REVENUE MOBILIZATION)																
SN	Item	(Rs. In Lakhs)							Date of last revision	Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
A	Tax															
	Property Tax															
	Professional Tax															
	Entertainment Tax															
	Octroi/Entry Tax															
	Any other (Pl. specify)															
	Total (A)															
B	Non-Tax															
1	Water Charges															
2	Fees/User charges															
3	Irrigation Charges															
4	Any other (Pl. specify) - Sale of tender forms/ rent			0.07	0.02	0.03	0.03		0.04	0.05	0.06	0.07	0.08	0.09	0.10	
	Total (B)															

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Name of the State: Sikkim /District Panchayat West District

EXPENDITURE														
S.No.	Item	2007-08	2008-09	2009-10	2010-11	(Rs. In Lakhs)			Projections					
						2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees	67.50	47.25	49.50	58.00	69.25	81.50	93.75	107.75	124.00	142.50	164.00	188.50	217.00
	b) Pension etc. for employees													
	c) Any other (Pl. specify) (OE, TE, & Misc expenses)	6.20	6.20	6.20	6.45	6.45	11.50	11.50	12.75	13.75	15.25	17.00	18.50	20.50
	d) Discretionary Grant to Panchayat					2.60	2.60	2.60	2.60	3.25	3.25	3.25	3.25	3.25
	e) Honorarium to Panchayat	2.30	6.91	6.91	6.91	6.91	7.48	7.48	7.48	11.23	11.23	11.23	11.23	11.23
2	Maintenance													
	(i) Water Supply													
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Street Lighting													
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)													
	(vii) Any other maintenance Expenditure (Pl. specify)													
	(viii) Suspension Bridge													
3	Capital Expenditure													
	(i) Water Supply	386.20	679.39	659.00	446.86	521.34	454.88							
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)													
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify) Distribution of Milching cow, goat, etc													
5	Any other (pl. specify)													
	Total													

Name of the State: Sikkim /District Panchayat West District

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)							
S.No.	Item	(Rs. In Lakhs)					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						

Schedule - 4B(I)					
(Rs. In Lakhs)					
Expenditure and Sources of Revenue of District Panchayat EAST DISTRICT					
	Name of the District Panchayat	EAST DISTRICT			
	Total Area of District Panchayat	164410 hectar			
	No. of Block panchayats:	N.A			
	No. of Village panchayats:	52			
	Total Population of District Panchayat	159725			
	Distance From District Headquarter	1 km			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	336.00	285.00	732.00	530.00
B	Capital	69.00	246.00	266.00	90.00
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)				
	a. Immovable Property Tax				
	b. Other Taxes				
	ii. Own non-tax	0.09	0.02	0.04	0.04
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	i				
	ii				
	iii				
	iv				
C	Transfers from 12th FC/13th FC	42.00	147.00	710.00	143.00
D	Assigned + Devolution		20.00	19.00	28.00
E	Grant-in-Aid from State Government	94.00	151.00	143.00	84.00
F	Others (specify) (BRGF)	269.00	213.00	126.00	365.00

: Provide information on each of the CSS like SGRY, NREGS, IAY, PMGSY etc from which money is received in the space provided below. Insert additional rows if needed.

Schedule 5A

Name of the State: SIKKIM / District Panchayat: East District

OWN REVENUE (INTERNAL REVENUE MOBILIZATION)															
SN	Item	(Rs. In Lakhs)						Date of last revision	Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax														
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
	Total (A)														
B	Non-Tax														
1	Water Charges														
2	Fees/User charges														
3	Irrigation Charges														
4	Any other (Pl. specify) - Sale of tender forms/ rent			0.09	0.02	0.04	0.04		0.05	0.06	0.07	0.08	0.09	0.10	0.11
	Total (B)														

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Name of the State: Sikkim /District Panchayat East District

EXPENDITURE														
S.No.	Item	(Rs. In Lakhs)							Projections					
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries & wages for employees	67.50	47.25	49.50	58.00	69.25	81.50	93.75	107.75	124.00	142.50	164.00	188.50	217.00
	b) Pension etc. for employees													
	c) Any other (Pl. specify) (OE, TE, & Misc expenses)	6.20	6.20	6.20	6.45	6.45	11.50	11.50	12.75	13.75	15.25	17.00	18.50	20.50
	d) Discretionary Grant to Panchayat					2.50	3.00	3.00	3.00	3.75	3.75	3.75	3.75	3.75
	e) Honorarium to Panchayat	2.40	7.20	7.20	7.20	7.20	8.64	8.64	8.64	12.96	12.96	12.96	12.96	12.96
2	Maintenance													
	(i) Water Supply													
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Street Lighting													
	(vi) Sanitation (incl. Strom Water Drainage and Soled Waste Management)													
	(vii) Any other maintenance Expenditure (Pl. specify)													
3	Capital Expenditure													
	(i) Water Supply	540.68	951.14	923.00	625.61	729.88	636.83	700.51	770.56	847.62	932.38	1025.62	1128.18	1241.11
	(ii) Buildings/Community Assets													
	(iii) Roads													
	(iv) Other means of Communciation													
	(v) Any other maintenance Expenditure (Pl. specify)													
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Health													
	d) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)													
	Total													

Schedule: 5-C

Name of the State: Sikkim /District Panchayat East District

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION)							
S.No.	Item	(Rs. In Lakhs)					
		As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
	Total (A)						
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
	Total (B)						

B. Urban Local Bodies

Expenditure and Sources of Revenue/Capital of ULBs											Schedule - 4C	
											(Rs.in Crores)	
Year	Municipal Corporations											
	Expenditure		Sources of Revenue								Sources of Capital (specify)	
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13 FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source*	Amount
			Immovable Property Tax	Other Taxes	Non Tax (Incl. user Charges)							
2007-08	-	-	-	-	-	-	-	-	-	-	-	
2008-09	-	-	-	-	-	-	-	-	-	-	-	
2009-10	-	-	-	-	-	-	-	-	-	-	-	
2010-11	1.80	0.52	-	-	0.64	-	0.08	-	2.58	-	-	
2011-12	3.88	0.34	-	0.26	2.76	-	-	-	2.57	-	SJSRY 0.35	
2012-13 (if available)	4.08	0.68	-	0.26	4.16	-	0.17	-	1.62	-	-	
Year	Municipalities											
	Expenditure		Sources of Revenue								Sources of Capital (specify)	
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13 FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source*	Amount
			Immovable Property Tax	Other Taxes	Non Tax (Incl. user Charges)							
2007-08	-	-	-	-	-	-	-	-	-	-	-	
2008-09	-	-	-	-	-	-	-	-	-	-	-	
2009-10	-	-	-	-	-	-	-	-	-	-	-	
2010-11	0.25	0.01	-	-	0.02	-	0.01	-	0.33	-	-	
2011-12	0.76	0.17	-	0.07	0.19	-	-	-	0.55	-	SJSRY 0.08 BRGF 0.15	
2012-13 (if available)	0.73	0.02	-	0.06	0.37	-	0.04	-	0.26	0.04	SJSRY 0.04 BRGF 0.09	
Year	Nagar Panchayats											
	Expenditure		Sources of Revenue								Sources of Capital (specify)	
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13 FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source*	Amount
			Immovable Property Tax	Other Taxes	Non Tax (Incl. user Charges)							
2007-08	-	-	-	-	-	-	-	-	-	-	-	
2008-09	-	-	-	-	-	-	-	-	-	-	-	
2009-10	-	-	-	-	-	-	-	-	-	-	-	
2010-11	0.30	0.07	-	0.09	0.19	-	0.03	-	0.97	-	-	
2011-12	1.11	0.46	-	0.22	0.70	-	0.02	-	1.13	-	BRGF 0.45 SJSRY 0.18	
2012-13 (if available)	1.20	0.13	-	0.35	0.90	-	0.07	-	0.70	0.1	BRGF 0.74 SJSRY 0.06	

* Source of capital to include market borrowing issue of bond etc.

Schedule - 4D (MC)					
(Rs. In Crore)					
Expenditure and Sources of Revenue of ULBs					
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)					
Municipal Corporation					
	Name of the Municipal Corporations:	Gangtok Municipal Corporation			
	Total Area of Municipal Corporations:	19 Sq. Km			
	Total Population of Municipal Corporations:	98658			
	Name of District	East			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	-	1.80	3.88	4.08
B	Capital	-	0.52	0.34	0.68
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)	-	-	0.26	0.26
	a. Immovable Property Tax	-	-	-	-
	b. Other Taxes	-	-	0.26	0.26
	ii. Own non-tax	-	0.64	2.76	4.16
B	Transfers from Central Government #				
	(detail information on each of the CSS to be given below)				
	i) BRGF	-	-	-	-
	ii) SJSRY	-	-	0.35	-
	iii	-	-	-	-
	iv	-	-	-	-
	C. Transfers from 12th FC/13th FC	-	-	-	0.17
	D. Assigned + Devolution	-	-	-	-
	E. Grant-in-Aid from State Government		2.58	2.57	1.62
	F. Market Borrowing/Institutional Borrowings	-	-	-	-
	G. Others (specify)	-	-	-	-

: Provide information on each of the CSS from which money is received in the space provided below. Insert additional rows if there are many CSS.

Separate format to be filled for each district.

Schedule - 4D (MP)					
(Rs. In Crore)					
Expenditure and Sources of Revenue of ULBs					
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)					
Municipalities					
	Name of the Municipality :	Namchi Municipal Council			
	Total Area of Municipality :	6 Sq. Km			
	Total Population of Municipality:	12194			
	Name of District	South			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	-	0.25	0.76	0.73
B	Capital	-	0.01	0.17	0.02
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)	-	-	0.07	0.06
	a. Immovable Property Tax	-	-	-	-
	b. Other Taxes	-	-	0.07	0.06
	ii. Own non-tax	-	0.02	0.19	0.37
B	Transfers from Central Government #				
	(detail information on each of the CSS to be given below)				
	i) BRGF	-	-	0.15	0.09
	ii) SJSRY	-	-	0.08	0.04
	iii	-	-	-	-
	iv	-	-	-	-
	C. Transfers from 12th FC/13th FC	-	0.01	-	0.04
	D. Assigned + Devolution	-	-	-	-
	E. Grant-in-Aid from State Government	-	0.33	0.55	0.26
	F. Market Borrowing/Institutional Borrowings	-	-	-	-
	G. Others (specify)	-	-	-	0.04

: Provide information on each of the CSS from which money is received in the space provided below. Insert additional rows if there are many CSS.

Separate format to be filled for each district.

Schedule - 4D (NP)					
(Rs. In Crore)					
Expenditure and Sources of Revenue of ULBs					
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)					
Nagar Panchayat					
	Name of the Nagar Panchayat :	Singtam Nagar Panchayat			
	Total Area of Nagar Panchayat :	1.4 Sq. Km			
	Total Population of Nagar Panchayat:	6, 769			
	Name of District	East			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	-	0.05	0.26	0.22
B	Capital	-	0.01	0.12	0.02
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)	-	0.06	0.05	0.19
	a. Immovable Property Tax	-	-	-	-
	b. Other Taxes	-	0.06	0.05	0.19
	ii. Own non-tax	-	0.07	0.13	0.26
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	i) BRGF	-		0.07	0.18
	ii) SJSRY	-		0.02	0.01
	iii	-			
	iv	-			
	C. Transfers from 12th FC/13th FC	-	0.01		0.01
	D. Assigned + Devolution	-			
	E. Grant-in-Aid from State Government	-	0.18	0.19	0.06
	F. Market Borrowing/Institutional Borrowings	-			
	G. Others (specify)	-			0.01

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Separate format to be filled for each district.

Schedule - 4D (NP)					
(Rs. In Crore)					
Expenditure and Sources of Revenue of ULBs					
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)					
Nagar Panchayat					
	Name of the Nagar Panchayat :	Rangpo Nagar Panchayat			
	Total Area of Nagar Panchayat :	3.70 Sq. Km			
	Total Population of Nagar Panchayat:	11, 785			
	Name of District	East			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	-	0.09	0.21	0.27
B	Capital	-	0.01	0.11	
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)	-	0.02	0.02	0.06
	a. Immovable Property Tax	-	-	-	-
	b. Other Taxes	-	0.02	0.02	0.06
	ii. Own non-tax	-	0.08	0.30	0.26
B	Transfers from Central Government #				
	(detail information on each of the CSS to be given below)				
	i) BRGF	-	-	0.08	0.19
	ii) SJSRY	-	-	0.06	0.03
	iii	-	-	-	-
	iv	-	-	-	-
	C. Transfers from 12th FC/13th FC	-	0.01	-	0.03
	D. Assigned + Devolution	-	-	-	-
	E. Grant-in-Aid from State Government	-	0.32	0.30	0.30
	F. Market Borrowing/Institutional Borrowings	-	-	-	-
	G. Others (specify)	-	-	-	0.02

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Separate format to be filled for each district.

Schedule - 4D (NP)					
(Rs. In Crore)					
Expenditure and Sources of Revenue of ULBs					
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)					
Nagar Panchayat					
	Name of the Nagar Panchayat :	Gyalshing Nagar Panchayat			
	Total Area of Nagar Panchayat :	2.10 Sq. Km			
	Total Population of Nagar Panchayat:	3, 575			
	Name of District	West			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	-	0.06	0.15	0.18
B	Capital	-	0.01	0.02	
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)	-			
	a. Immovable Property Tax	-			
	b. Other Taxes	-			
	ii. Own non-tax	-		0.02	0.10
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	i) BRGF	-		0.15	
	ii) SJSRY	-		0.03	0.01
	iii	-			
	iv	-			
	C. Transfers from 12th FC/13th FC	-			0.01
	D. Assigned + Devolution	-			
	E. Grant-in-Aid from State Government	-	0.10	0.18	0.09
	F. Market Borrowing/Institutional Borrowings	-			
	G. Others (specify)	-			0.03

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Separate format to be filled for each district.

Schedule - 4D (NP)					
(Rs. In Crore)					
Expenditure and Sources of Revenue of ULBs					
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)					
Nagar Panchayat					
	Name of the Nagar Panchayat :	Mangan Nagar Panchayat			
	Total Area of Nagar Panchayat :	2 Sq. Km			
	Total Population of Nagar Panchayat:	4, 630			
	Name of District	North			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	-	0.03	0.15	0.23
B	Capital	-	0.01	0.16	0.01
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)	-	0.01	0.02	0.02
	a. Immovable Property Tax	-			
	b. Other Taxes	-	0.01	0.02	0.02
	ii. Own non-tax	-	0.03	0.08	0.12
B	Transfers from Central Government #				
	(detail information on each of the CSS to be given below)				
	i) BRGF	-		0.15	0.37
	ii) SJSRY	-		0.03	0.01
	iii	-			
	iv	-			
	C. Transfers from 12th FC/13th FC	-		0.01	0.01
	D. Assigned + Devolution	-			
	E. Grant-in-Aid from State Government	-	0.12	0.19	0.12
	F. Market Borrowing/Institutional Borrowings	-			
	G. Others (specify)	-			0.01

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Separate format to be filled for each district.

Schedule - 4D (NP)					
(Rs. In Crore)					
Expenditure and Sources of Revenue of ULBs					
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)					
Nagar Panchayat					
	Name of the Nagar Panchayat :	Jorethang Nagar Panchayat			
	Total Area of Nagar Panchayat :	2 Sq. Km			
	Total Population of Nagar Panchayat:	9, 324			
	Name of District	South			
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue	-	0.07	0.34	0.30
B	Capital	-	0.03	0.05	0.10
II	Sources of Revenue				
A	Own Revenue				
	i. Own tax (a+b)	-		0.13	0.08
	a. Immovable Property Tax	-			
	b. Other Taxes	-		0.13	0.08
	ii. Own non-tax	-	0.01	0.17	0.16
B	Transfers from Central Government #				
(detail information on each of the CSS to be given below)					
	i) BRGF	-			
	ii) SJSRY	-		0.04	
	iii	-			
	iv	-			
	C. Transfers from 12th FC/13th FC	-	0.01	0.01	0.01
	D. Assigned + Devolution	-			
	E. Grant-in-Aid from State Government	-	0.25	0.27	0.13
	F. Market Borrowing/Institutional Borrowings	-			
	G. Others (specify)	-			0.03

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