



**Gangtok Municipal Corporation**  
**Income and Expenditure Statement**  
**for the period from 01-Apr-2012 to 31-Mar-2013**

Account Code.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>A</b>	<b>INCOME</b>			
1100000	Tax Revenue	IE-1	2,552,000.00	0.00
1300000	Rental Income from Municipal Properties	IE-3	5,308,682.00	0.00
1400000	Fees & User Charges	IE-4	23,522,240.45	0.00
1500000	Sale & Hire Charges	IE-5	346,624.00	0.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	16,244,000.00	0.00
1700000	Income from Investments	IE-7	3,088,529.00	0.00
1800000	Other Income	IE-9	866,043.00	0.00
	<b>Total - INCOME</b>		<b>51,928,118.45</b>	<b>0.00</b>
<b>B</b>	<b>EXPENDITURE</b>			
2100000	Establishment Expenditures	IE-10	28,955,468.00	0.00
2200000	Administrative Expenses	IE-11	5,623,931.00	0.00
2300000	Operations & Maintenance	IE-12	7,802,045.00	0.00
2400000	Interest & Finance Expenses	IE-13	170.54	0.00
2500000	Programme Expenses	IE-14	631,950.00	0.00
2720000	Depreciation		1,170,174.25	0.00
	<b>Total - EXPENDITURE</b>		<b>44,183,738.79</b>	<b>0.00</b>
<b>C</b>	<b>Gross surplus/deficit of income over expenditure before Prior Period Items</b>		7,744,379.66	0.00
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	5,170,791.00	0.00
<b>E</b>	<b>Gross surplus/deficit of income over expenditure after Prior Period Items</b>		12,915,170.66	0.00
<b>G</b>	<b>Net Balance being surplus/deficit carried over to Municipal Fund</b>		12,915,170.66	0.00

\_\_\_\_\_  
Municipal Finance Officer

\_\_\_\_\_  
Drawing & Disbursement Officer

\_\_\_\_\_  
Commissioner

Place : Gangtok

Dated:

**Schedule IE-1 Tax Revenue**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1108002	Others Taxes -Toll Tax	2,552,000.00	0.00
	<b>Total - Tax Revenue</b>	<b>2,552,000.00</b>	<b>0.00</b>

**Schedule IE-3 Rental Income from Muni**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1301002	Rent from Civic Amenities -Rent from Shopping Complexes	5,302,532.00	0.00
1301005	Rent from Civic Amenities -Rent from Municipal Grounds and Fields	6,150.00	0.00
	<b>Total - Rental Income from Municipal Properties</b>	<b>5,308,682.00</b>	<b>0.00</b>

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

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401101	Licensing Fees -Trade license fees	10,755,437.95	0.00
1401102	Licensing Fees -Trade license Temporary Permission fee	498,506.00	0.00
1401201	Fees for Grant of Permit -Permit Fee	13,000.00	0.00
1401300	Fees for Certificate or Extract -Consolidated Fees for Certificate or Extract	167,915.00	0.00
1402008	Penalties and Fines -Other Penalties and Fines	819,634.00	0.00
1404012	Other Fees -Miscellaneous fees	2,740.00	0.00
1405005	User Charges -Garbage Collection Charges	6,432,959.50	0.00
1405006	User Charges -Pay & Use toilets	125,200.00	0.00
1405007	User Charges -Parking Space Charges (On contract)	3,860,403.00	0.00
1405012	User Charges -Sanitation Charges	782,945.00	0.00
1408000	Other Charges -Consolidated Other Charges	4,000.00	0.00
1408001	Other Charges -Other Charges	59,500.00	0.00
	<b>Total - Fees &amp; User Charges</b>	<b>23,522,240.45</b>	<b>0.00</b>

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

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1501101	Sale of Forms & Publications -Sale of tender papers	63,100.00	0.00
1501102	Sale of Forms & Publications -Sale of Trade License form	185,624.00	0.00
1504001	Hire Charges for Vehicles -Hire Charges for Vehicles	97,900.00	0.00
	<b>Total - Sale &amp; Hire Charges</b>	<b>346,624.00</b>	<b>0.00</b>

**Schedule IE-6 Revenue Grants, Contribi**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1601001	Revenue Grants-From State Government	16,244,000.00	0.00
	<b>Total - Revenue Grants, Contributions &amp; Subsidies</b>	<b>16,244,000.00</b>	<b>0.00</b>

**Schedule IE-7 Income from Investments**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1701001	Interest -Fixed deposits	2,798,776.00	0.00
1701008	Interest -Other Interest	289,753.00	0.00
	<b>Total - Income from Investments</b>	<b>3,088,529.00</b>	<b>0.00</b>

**Schedule IE-9 Other Income**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1805001	Unclaimed Refund Payable/ Liabilities Written Back -Lapsed / Stale Chequ	50,467.00	0.00
1806103	Scheme Revenue Income-SJSRY Income	814,976.00	0.00
1808000	Miscellaneous Income -Consolidated Miscellaneous Income	600.00	0.00
	<b>Total - Other Income</b>	<b>866,043.00</b>	<b>0.00</b>

**Schedule IE-10 Establishment Expenditur**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2101001	Salaries, Wages and Bonus -Salaries & Allowances - Officers	4,892,285.00	0.00

2101002	Salaries, Wages and Bonus -Salaries & Allowances - Staff	10,479,183.00	0.00
2101003	Salaries, Wages and Bonus -Wages	4,336,143.00	0.00
2101004	Salaries, Wages and Bonus -Bonus & Ex-Gratia	171,900.00	0.00
2101005	Salaries, Wages and Bonus -Honorarium	935,400.00	0.00
2101006	Salaries, Wages and Bonus -Arrears and Supplementary Pay	898,963.00	0.00
2101007	Salaries, Wages and Bonus -Consolidated Pay	2,307,761.00	0.00
2102001	Benefits and Allowances -Remuneration & Fees (People Representatives)	877,203.00	0.00
2102002	Benefits and Allowances -Allowances to People Representatives - Ward C	14,531.00	0.00
2102006	Benefits and Allowances -Compensation to Staff	21,535.00	0.00
2102007	Benefits and Allowances -Staff welfare expenses	473,118.00	0.00
2102010	Conveyance allowance	80,000.00	0.00
2103001	Pension -Pension / Family Pension (Monthly)	1,218,925.00	0.00
2104002	Other Terminal & Retirement Benefits -Retirement Gratuity	34,742.00	0.00
2104003	Other Terminal & Retirement Benefits -Provident Fund Contribution	891,024.00	0.00
2104005	Other Terminal & Retirement Benefits -Leave Encashment	225,511.00	0.00
2104006	Other Terminal & Retirement Benefits - Contribution for Leave Salary	1,097,244.00	0.00
	<b>Total - Establishment Expenditures</b>	<b>28,955,468.00</b>	<b>0.00</b>

**Schedule IE-11 Administrative Expenses**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2200000	Consolidated Administrative Expenses-Consolidated Administrative Expen:	63.00	0.00
2201002	Rent, Rates and Taxes -Rent of Municipal School Building	30,000.00	0.00
2201003	Rent, Rates and Taxes -Others Rents	30,000.00	0.00
2201101	Office Maintenance -Electricity charges	398,782.00	0.00
2201104	Office Maintenance -Others	450.00	0.00
2201201	Communication Expenses-Telephone and Mobile expenses	86,569.00	0.00
2201203	Communication Expenses-Postage and Courier expenses	8,660.00	0.00
2202001	Books & Periodicals -Magazines	2,330.00	0.00

2202002	Books & Periodicals -Newspapers	25,529.00	0.00
2202101	Printing and Stationery -Printing expenses	169,127.00	0.00
2202102	Printing and Stationery -Stationery	548,958.00	0.00
2202103	Printing and Stationery -Computer stationery and consumables	181,169.00	0.00
2203001	Travelling & Conveyance -Conveyance expenses	18,816.00	0.00
2203002	Travelling & Conveyance -Fuel, Petrol and Diesel	1,155,491.00	0.00
2203004	Travelling & Conveyance -Tours & Travels	769,754.00	0.00
2205002	Audit Fees -External Audit Fees	26,966.00	0.00
2205203	Professional and Other Fees -Consultancy fees	10,000.00	0.00
2206001	Advertisement and Publicity -Guest entertainment expenses	11,409.00	0.00
2206002	Advertisement and Publicity -Advertisement expenses	177,587.00	0.00
2206004	Advertisement and Publicity -Website and Internet Related Expenses	20,150.00	0.00
2206101	Membership & subscriptions -Expenses for Membership & subscriptions	20,000.00	0.00
2208001	Other Administrative Expenses-Expenses for Meeting	224,175.00	0.00
2208002	Other Administrative Expenses-Expenses for Training	824,196.00	0.00
2208003	Other Administrative Expenses-Miscellaneous expenses	27,870.00	0.00
2208004	Other Administrative Expenses-Medical Re-imburement	675,273.00	0.00
2208005	Other Administrative Expenses-Data Entry Operator Charges	7,667.00	0.00
2208007	Other Administrative Expenses - Hospitality Expenses	22,190.00	0.00
2208009	Other Administrative Expenses - Motor Vehicle Tax	150,750.00	0.00
	<b>Total - Administrative Expenses</b>	<b>5,623,931.00</b>	<b>0.00</b>

**Schedule IE-12 Operations & Maintenance**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2301001	Power & Fuel -Consumption of Diesel and Petrol	1,984,248.00	0.00
2303001	Consumption of Stores -General Stores	65,887.00	0.00
2303005	Consumption of Stores -Civil Stores	32,645.00	0.00
2303006	Consumption of Stores -Sanitary & Conservancy Store	806,119.00	0.00

2304002	Hire Charges -Hire Charges of Vehicles	30,025.00	0.00
2305001	Repairs & maintenance -Infrastructure Assets -Roads & Bridges	151,755.00	0.00
2305005	Repairs & maintenance -Infrastructure Assets -Storm Water Drains	289,007.00	0.00
2305104	Repairs & maintenance -Civic Amenities -Parking Lots	748,287.00	0.00
2305105	Repairs & maintenance -Civic Amenities -Markets & Complexes	1,107,607.00	0.00
2305107	Repairs & maintenance -Civic Amenities -Fire Tender Engines	88,334.00	0.00
2305201	Repairs & maintenance -Buildings -Office Buildings	76,830.00	0.00
2305303	Repairs & maintenance -Vehicles -SWM Vehicles	1,756,277.00	0.00
2305305	Repairs & maintenance -Vehicles -Office Vehicles	183,233.00	0.00
2305901	Repairs & maintenance -Others -Furniture & Fixture	200.00	0.00
2305903	Repairs & maintenance -Others -Office Equipments	7,889.00	0.00
2305906	Repairs & maintenance -Others -Other fixed assets	11,521.00	0.00
2305907	Repairs & maintenance -Others -Computers and Accessories	2,600.00	0.00
2308003	Other operating & maintenance expenses -Garbage & Clearance expenses	224,181.00	0.00
2308004	Other operating & maintenance expenses -Pesticide at Compost Plant , M	235,400.00	0.00
	<b>Total - Operations &amp; Maintenance</b>	<b>7,802,045.00</b>	<b>0.00</b>

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

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2407001	Bank Charges -Cheque Dishonour Charges	112.36	0.00
2407003	Bank Charges -Bank Charges and other Commission Charges	58.18	0.00
	<b>Total - Interest &amp; Finance Expenses</b>	<b>170.54</b>	<b>0.00</b>

**Schedule IE-14 Programme Expenses**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2502001	Own Programme -Festival Grants	25,000.00	0.00
2502007	Own Programme -Miscellaneous Programme Expenses	45,600.00	0.00
2502101	Scheme Programme -SJSRY Wages	134,035.00	0.00

2502102	Scheme Programme -SJSRY Other Expenses	427,315.00	0.00
	<b>Total - Programme Expenses</b>	<b>631,950.00</b>	<b>0.00</b>

Depreciation

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2722001	Buildings -Office Buildings	18,061.27	0.00
2722003	Buildings -Market Building	19,205.00	0.00
2723103	Sewerage and Drainage -Box Drains	3,509.09	0.00
2723204	Water Supply Network-Water Pipelines	8,101.55	0.00
2723304	Public Lighting System-Others	8,000.00	0.00
2724001	Plant & machinery -Depreciation on Plant & machinery	17,675.50	0.00
2725001	Vehicles -Motor Car	72,522.40	0.00
2725002	Vehicles -Jeep	124,353.20	0.00
2725004	Vehicles -Trucks	340,059.34	0.00
2725006	Vehicles -Cranes	6,644.65	0.00
2726002	Office & Other Equipments -Computers	281,573.00	0.00
2726004	Office & Other Equipments -Photo-copiers	7,728.40	0.00
2726007	Office & Other Equipments -Others	50,314.20	0.00
2727001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden Furniture	44,150.45	0.00
2727002	Furniture, Fixtures, Fittings and Electrical Appliances -Metal Furniture	45,311.50	0.00
2727003	Furniture, Fixtures, Fittings and Electrical Appliances -Electrical Items and	31,224.40	0.00
2727004	Furniture, Fixtures, Fittings and Electrical Appliances -Others	83,740.30	0.00
2728001	Other Fixed Assets - Intangible Assets	8,000.00	0.00
	<b>Total - Depreciation</b>	<b>1,170,174.25</b>	<b>0.00</b>

**Schedule IE-18 : Prior Period Items (Net)**

<b>Account Code</b>	<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
185400400	Other Income -Arrear Sanitation Fees	5,170,791.00	0.00
	<b>Total Income (a)</b>	<b>5,170,791.00</b>	<b>0.00</b>
	<b>Total Expenditure (b)</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>5,170,791.00</b>	<b>0.00</b>