



**Gangtok Municipal Corporation**  
**Income and Expenditure Statement**  
**for the period from 01-Apr-2013 to 31-Mar-2014**

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	0.00	2,552,000.00
1200000	Assigned Revenues & Compensation	IE-2	19,522,000.00	0.00
1300000	Rental Income from Municipal Properties	IE-3	7,232,600.00	5,308,682.00
1400000	Fees & User Charges	IE-4	21,705,014.55	23,522,240.45
1500000	Sale & Hire Charges	IE-5	668,265.00	346,624.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	86,143.00	16,244,000.00
1700000	Income from Investments	IE-7	3,496,069.00	3,088,529.00
1710000	Interest Earned	IE-8	1,750.00	0.00
1600000	Other Income	IE-9	551,306.00	866,043.00
	<b>Total - INCOME</b>		<b>53,263,147.55</b>	<b>51,928,118.45</b>
<b>B</b>	<b>EXPENDITURE</b>			
2100000	Establishment Expenditures	IE-10	31,432,873.00	28,955,468.00
2200000	Administrative Expenses	IE-11	7,802,761.00	5,623,931.00
2300000	Operations & Maintenance	IE-12	6,851,103.00	7,802,045.00
2400000	Interest & Finance Expenses	IE-13	261,197.00	170.54
2500000	Programme Expenses	IE-14	1,394,000.00	631,950.00
2720000	Depreciation		1,785,059.00	1,170,174.25
	<b>Total - EXPENDITURE</b>		<b>49,526,993.00</b>	<b>44,183,738.79</b>
<b>C</b>	<b>Gross surplus/deficit of income over expenditure before Prior Period Items</b>		3,736,154.55	7,744,379.66
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	527,287.00	5,170,791.00
<b>E</b>	<b>Gross surplus/deficit of income over expenditure after Prior Period Items</b>		4,263,441.55	12,915,170.66
<b>G</b>	<b>Net Balance being surplus/deficit carried over to Municipal Fund</b>		4,263,441.55	12,915,170.66

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	0.00	2,552,000.00
	<b>Total - Tax Revenue</b>	<b>0.00</b>	<b>2,552,000.00</b>

**Schedule IE-2 Assigned Revenues & Cc**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1201004	Taxes & Duties Collected by Other Governments-Professional Tax (State C	19,522,000.00	0.00
	<b>Total - Assigned Revenues &amp; Compensation</b>	<b>19,522,000.00</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	7,210,200.00	5,302,532.00
1301005	Rent from Civic Amenities -Rent from Municipal Grounds and Fields	0.00	6,150.00
1302001	Rent from Office Buildings -Rent from Offices / Godown	22,400.00	0.00
	<b>Total - Rental Income from Municipal Properties</b>	<b>7,232,600.00</b>	<b>5,308,682.00</b>

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

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401101	Licensing Fees -Trade license fees	12,643,137.55	10,755,437.95
1401102	Licensing Fees -Trade license Temporary Permission fee	3,300.00	498,506.00
1401110	Licensing Fees -Licensing Fees from Bar	7,500.00	0.00
1401201	Fees for Grant of Permit -Permit Fee	0.00	13,000.00
1401300	Fees for Certificate or Extract -Consolidated Fees for Certificate or Extract	8,765.00	167,915.00
1402008	Penalties and Fines -Other Penalties and Fines	936,456.00	819,634.00
1404001	Other Fees -Advertisement fees ( Hoarding & Bannering Contracts)	557,827.00	0.00

1404012	Other Fees -Miscellaneous fees	0.00	2,740.00
1405005	User Charges -Garbage Collection Charges	7,304,695.50	6,432,959.50
1405006	User Charges -Pay & Use toilets	0.00	125,200.00
1405007	User Charges -Parking Space Charges (On contract)	0.00	3,860,403.00
1405012	User Charges -Sanitation Charges	243,333.50	782,945.00
1408000	Other Charges -Consolidated Other Charges	0.00	4,000.00
1408001	Other Charges -Other Charges	0.00	59,500.00
	<b>Total - Fees &amp; User Charges</b>	<b>21,705,014.55</b>	<b>23,522,240.45</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	63,000.00	63,100.00
1501102	Sale of Forms & Publications -Sale of Trade License form	167,500.00	185,624.00
1501103	Sale of Forms & Publications -Sale of Pass Books	50.00	0.00
1504001	Hire Charges for Vehicles -Hire Charges for Vehicles	437,715.00	97,900.00
	<b>Total - Sale &amp; Hire Charges</b>	<b>668,265.00</b>	<b>346,624.00</b>

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

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1601001	Revenue Grants-From State Government	0.00	16,244,000.00
1602001	Re-imburement of expenses-From State Government	36,480.00	0.00
1602003	Re-imburement of expenses-From Other Organizations - Electricity Charg	49,663.00	0.00
	<b>Total - Revenue Grants, Contributions &amp; Subsidies</b>	<b>86,143.00</b>	<b>16,244,000.00</b>

**Schedule IE-7** Income from Investments

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1701001	Interest -Fixed deposits	3,220,584.00	2,798,776.00
1701008	Interest -Other Interest	275,485.00	289,753.00
	<b>Total - Income from Investments</b>	<b>3,496,069.00</b>	<b>3,088,529.00</b>

**Schedule IE-8 Interest Earned**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1718001	Other Interest -Interest from other receivables	1,750.00	0.00
	<b>Total - Interest Earned</b>	<b>1,750.00</b>	<b>0.00</b>

**Schedule IE-9 Other Income**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1602004	Re-imbursement of Expenses - From Other Organisations - Others	105,206.00	0.00
1801001	Deposits Forfeited -Income from forfeiture of Deposits	132,300.00	0.00
1805001	Unclaimed Refund Payable/ Liabilities Written Back -Lapsed / Stale Chequ	0.00	50,467.00
1806103	Scheme Revenue Income-SJSRY Income	210,000.00	814,976.00
1806200	Deferred Grant Income-Consolidated Deferred Grant Income	103,800.00	0.00
1808000	Miscellaneous Income -Consolidated Miscellaneous Income	0.00	600.00
	<b>Total - Other Income</b>	<b>551,306.00</b>	<b>866,043.00</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	3,556,994.00	4,892,285.00
2101002	Salaries, Wages and Bonus -Salaries & Allowances - Staff	11,227,614.00	10,479,183.00
2101003	Salaries, Wages and Bonus -Wages	8,048,085.00	4,336,143.00
2101004	Salaries, Wages and Bonus -Bonus & Ex-Gratia	178,000.00	171,900.00
2101005	Salaries, Wages and Bonus -Honorarium	3,000.00	935,400.00
2101006	Salaries, Wages and Bonus -Arrears and Supplementary Pay	552,457.00	898,963.00
2101007	Salaries, Wages and Bonus -Consolidated Pay	1,864,467.00	2,307,761.00
2102001	Benefits and Allowances -Remuneration & Fees (People Representatives)	1,865,771.00	877,203.00
2102002	Benefits and Allowances -Allowances to People Representatives - Ward C	504,400.00	14,531.00
2102006	Benefits and Allowances -Compensation to Staff	0.00	21,535.00
2102007	Benefits and Allowances -Staff welfare expenses	0.00	473,118.00

2102010	Conveyance allowance	96,000.00	80,000.00
2102011	Benefits and Allowances - Overtime Allowance	90,000.00	0.00
2103001	Pension -Pension / Family Pension (Monthly)	1,157,268.00	1,218,925.00
2104002	Other Terminal & Retirement Benefits -Retirement Gratuity	0.00	34,742.00
2104003	Other Terminal & Retirement Benefits -Provident Fund Contribution	936,410.00	891,024.00
2104005	Other Terminal & Retirement Benefits -Leave Encashment	261,632.00	225,511.00
2104006	Other Terminal & Retirement Benefits - Contribution for Leave Salary	1,090,775.00	1,097,244.00
	<b>Total - Establishment Expenditures</b>	<b>31,432,873.00</b>	<b>28,955,468.00</b>

**Schedule IE-11 Administrative Expenses**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2200000	Consolidated Administrative Expenses-Consolidated Administrative Expen.	0.00	63.00
2201002	Rent, Rates and Taxes -Rent of Municipal School Building	0.00	30,000.00
2201003	Rent, Rates and Taxes -Others Rents	117,000.00	30,000.00
2201101	Office Maintenance -Electricity charges	761,396.00	398,782.00
2201104	Office Maintenance -Others	45,310.00	450.00
2201201	Communication Expenses-Telephone and Mobile expenses	84,301.00	86,569.00
2201203	Communication Expenses-Postage and Courier expenses	15,526.00	8,660.00
2202001	Books & Periodicals -Magazines	12,355.00	2,330.00
2202002	Books & Periodicals -Newspapers	23,955.00	25,529.00
2202101	Printing and Stationery -Printing expenses	269,893.00	169,127.00
2202102	Printing and Stationery -Stationery	850,665.00	548,958.00
2202103	Printing and Stationery -Computer stationery and consumables	230,703.00	181,169.00
2203001	Travelling & Conveyance -Conveyance expenses	0.00	18,816.00
2203002	Travelling & Conveyance -Fuel, Petrol and Diesel	762,606.00	1,155,491.00
2203004	Travelling & Conveyance -Tours & Travels	2,843,221.00	769,754.00
2205002	Audit Fees -External Audit Fees	13,483.00	26,966.00
2205203	Professional and Other Fees -Consultancy fees	0.00	10,000.00

2206001	Advertisement and Publicity -Guest entertainment expenses	0.00	11,409.00
2206002	Advertisement and Publicity -Advertisement expenses	234,586.00	177,587.00
2206004	Advertisement and Publicity -Website and Internet Related Expenses	90,337.00	20,150.00
2206101	Membership & subscriptions -Expenses for Membership & subscriptions	20,000.00	20,000.00
2208001	Other Administrative Expenses-Expenses for Meeting	208,513.00	224,175.00
2208002	Other Administrative Expenses-Expenses for Training	392,440.00	824,196.00
2208003	Other Administrative Expenses-Miscellaneous expenses	0.00	27,870.00
2208004	Other Administrative Expenses-Medical Re-imburement	632,602.00	675,273.00
2208005	Other Administrative Expenses-Data Entry Operator Charges	0.00	7,667.00
2208007	Other Administrative Expenses - Hospitality Expenses	0.00	22,190.00
2208009	Other Administrative Expenses - Motor Vehicle Tax	92,871.00	150,750.00
2208010	Other Administrative Expenses - Liveries	100,998.00	0.00
	<b>Total - Administrative Expenses</b>	<b>7,802,761.00</b>	<b>5,623,931.00</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	2,965,222.00	1,984,248.00
2303001	Consumption of Stores -General Stores	0.00	65,887.00
2303005	Consumption of Stores -Civil Stores	0.00	32,645.00
2303006	Consumption of Stores -Sanitary & Conservancy Store	283,221.00	806,119.00
2304002	Hire Charges -Hire Charges of Vehicles	0.00	30,025.00
2304003	Hire Charges -Other Hire Charges	67,200.00	0.00
2305001	Repairs & maintenance -Infrastructure Assets -Roads & Bridges	0.00	151,755.00
2305005	Repairs & maintenance -Infrastructure Assets -Storm Water Drains	0.00	289,007.00
2305104	Repairs & maintenance -Civic Amenities -Parking Lots	0.00	748,287.00
2305105	Repairs & maintenance -Civic Amenities -Markets & Complexes	212,225.00	1,107,607.00
2305107	Repairs & maintenance -Civic Amenities -Fire Tender Engines	90,755.00	88,334.00
2305201	Repairs & maintenance -Buildings -Office Buildings	193,372.00	76,830.00

2305303	Repairs & maintenance -Vehicles -SWM Vehicles	1,419,392.00	1,756,277.00
2305305	Repairs & maintenance -Vehicles -Office Vehicles	604,782.00	183,233.00
2305901	Repairs & maintenance -Others -Furniture & Fixture	15,780.00	200.00
2305902	Repairs & maintenance -Others -Electrical Appliances	5,420.00	0.00
2305903	Repairs & maintenance -Others -Office Equipments	0.00	7,889.00
2305906	Repairs & maintenance -Others -Other fixed assets	104,294.00	11,521.00
2305907	Repairs & maintenance -Others -Computers and Accessories	25,000.00	2,600.00
2308003	Other operating & maintenance expenses -Garbage & Clearance expenses	390,600.00	224,181.00
2308004	Other operating & maintenance expenses -Pesticide at Compost Plant , M	410,000.00	235,400.00
2308008	Other operating & maintenance expenses - Disposal of Pauper Dead Bodie	63,840.00	0.00
	<b>Total - Operations &amp; Maintenance</b>	<b>6,851,103.00</b>	<b>7,802,045.00</b>

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

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2405001	Interest on Loans from Banks & Other Financial Institutions -Interest on Lo	190,065.00	0.00
2407001	Bank Charges -Cheque Dishonour Charges	0.00	112.36
2407003	Bank Charges -Bank Charges and other Commission Charges	70.00	58.18
2408001	Other Finance Expenses -Discount on Early / Prompt Payments of Taxes (	71,062.00	0.00
	<b>Total - Interest &amp; Finance Expenses</b>	<b>261,197.00</b>	<b>170.54</b>

**Schedule IE-14 Programme Expenses**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2502001	Own Programme -Festival Grants	0.00	25,000.00
2502006	Own Programme -Donations etc.	70,000.00	0.00
2502007	Own Programme -Miscellaneous Programme Expenses	614,000.00	45,600.00
2502009	Own Program - Public Awareness	500,000.00	0.00
2502101	Scheme Programme -SJSRY Wages	0.00	134,035.00
2502102	Scheme Programme -SJSRY Other Expenses	210,000.00	427,315.00
	<b>Total - Programme Expenses</b>	<b>1,394,000.00</b>	<b>631,950.00</b>

Depreciation

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2722001	Buildings -Office Buildings	17,769.00	18,061.27
2722003	Buildings -Market Building	42,659.00	19,205.00
2722006	Buildings -Building attached to Civic Amenities	735.00	0.00
2723001	Roads & Bridges -Concrete Roads	91,363.00	0.00
2723006	Roads & Bridges -Railing	11,957.00	0.00
2723103	Sewerage and Drainage -Box Drains	0.00	3,509.09
2723204	Water Supply Network-Water Pipelines	0.00	8,101.55
2723205	Water Supply Network-Water Treatment Plant	13,289.00	0.00
2723301	Public Lighting System-Lamp posts	5,645.00	0.00
2723304	Public Lighting System-Others	0.00	8,000.00
2724001	Plant & machinery -Depreciation on Plant & machinery	0.00	17,675.50
2724002	Plant & Machinery - SWM Equipments	17,676.00	0.00
2725001	Vehicles -Motor Car	81,144.00	72,522.40
2725002	Vehicles -Jeep	143,649.00	124,353.20
2725004	Vehicles -Trucks	502,165.00	340,059.34
2725006	Vehicles -Cranes	13,289.00	6,644.65
2725009	Vehicles - JCB	103,385.00	0.00
2726002	Office & Other Equipments -Computers	303,598.00	281,573.00
2726004	Office & Other Equipments -Photo-copiers	7,728.00	7,728.40
2726007	Office & Other Equipments -Others	44,917.00	50,314.20
2727001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden Furniture	48,027.00	44,150.45
2727002	Furniture, Fixtures, Fittings and Electrical Appliances -Metal Furniture	47,512.00	45,311.50
2727003	Furniture, Fixtures, Fittings and Electrical Appliances -Electrical Items and	68,801.00	31,224.40
2727004	Furniture, Fixtures, Fittings and Electrical Appliances -Others	215,751.00	83,740.30
2728001	Other Fixed Assets - Intangible Assets	0.00	8,000.00



2728002	Fixed Assets - Intangible Assets - Software	4,000.00	0.00
	<b>Total - Depreciation</b>	<b>1,785,059.00</b>	<b>1,170,174.25</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	0.00	5,170,791.00
185000000	Income-Consolidated Prior Period Income	56,122.00	0.00
185400400	Other Income -Arrear Sanitation Fees	724,794.00	0.00
185400500	Other Income -Arrear Garbage Collection Fees	69,240.00	0.00
	<b>Total Income (a)</b>	<b>850,156.00</b>	<b>5,170,791.00</b>
285600200	Refund of Other - Revenues -Rent	322,869.00	0.00
	<b>Total Expenditure (b)</b>	<b>322,869.00</b>	<b>0.00</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>527,287.00</b>	<b>0.00</b>