



**Gangtok Municipal Corporation**  
**Income and Expenditure Statement**  
**for the period from 01-Apr-2014 to 31-Mar-2015**

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	2,680,000.00	0.00
1200000	Assigned Revenues & Compensation	IE-2	22,139,000.00	19,522,000.00
1300000	Rental Income from Municipal Properties	IE-3	8,449,913.00	7,232,600.00
1400000	Fees & User Charges	IE-4	23,678,169.00	21,705,014.55
1500000	Sale & Hire Charges	IE-5	293,870.00	668,265.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	77,992.00	86,143.00
1700000	Income from Investments	IE-7	2,070,479.00	3,496,069.00
1710000	Interest Earned	IE-8	244,751.00	1,750.00
1600000	Other Income	IE-9	9,642,517.00	551,306.00
	<b>Total - INCOME</b>		<b>69,276,691.00</b>	<b>53,263,147.55</b>
<b>B</b>	<b>EXPENDITURE</b>			
2100000	Establishment Expenditures	IE-10	32,960,288.00	31,432,873.00
2200000	Administrative Expenses	IE-11	4,374,976.00	7,802,761.00
2300000	Operations & Maintenance	IE-12	21,875,691.00	6,851,103.00
2400000	Interest & Finance Expenses	IE-13	160,038.00	261,197.00
2500000	Programme Expenses	IE-14	1,060,614.00	1,394,000.00
2720000	Depreciation		2,137,287.00	1,785,059.00
	<b>Total - EXPENDITURE</b>		<b>62,568,894.00</b>	<b>49,526,993.00</b>
<b>C</b>	<b>Gross surplus/deficit of income over expenditure before Prior Period Items</b>		6,707,797.00	3,736,154.55
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	180,073.00	527,287.00
<b>E</b>	<b>Gross surplus/deficit of income over expenditure after Prior Period Items</b>		6,887,870.00	4,263,441.55
<b>G</b>	<b>Net Balance being surplus/deficit carried over to Municipal Fund</b>		6,887,870.00	4,263,441.55

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Municipal Finance Officer

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Drawing & Disbursement Officer

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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	2,680,000.00	0.00
	<b>Total - Tax Revenue</b>	<b>2,680,000.00</b>	<b>0.00</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	22,139,000.00	19,522,000.00
	<b>Total - Assigned Revenues &amp; Compensation</b>	<b>22,139,000.00</b>	<b>19,522,000.00</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	8,410,192.00	7,210,200.00
1302001	Rent from Office Buildings -Rent from Offices / Godown	39,721.00	22,400.00
	<b>Total - Rental Income from Municipal Properties</b>	<b>8,449,913.00</b>	<b>7,232,600.00</b>

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

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401101	Licensing Fees -Trade license fees	11,138,999.00	12,643,137.55
1401102	Licensing Fees -Trade license Temporary Permission fee	122,790.00	3,300.00
1401110	Licensing Fees -Licensing Fees from Bar	0.00	7,500.00
1401300	Fees for Certificate or Extract -Consolidated Fees for Certificate or Extract	0.00	8,765.00
1402008	Penalties and Fines -Other Penalties and Fines	1,089,131.00	936,456.00
1404001	Other Fees -Advertisement fees ( Hoarding & Bannering Contracts)	200,188.00	557,827.00
1405005	User Charges -Garbage Collection Charges	6,640,085.00	7,304,695.50
1405006	User Charges -Pay & Use toilets	309,000.00	0.00

1405007	User Charges -Parking Space Charges (On contract)	3,851,710.00	0.00
1405012	User Charges -Sanitation Charges	326,266.00	243,333.50
	<b>Total - Fees &amp; User Charges</b>	<b>23,678,169.00</b>	<b>21,705,014.55</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	57,000.00	63,000.00
1501102	Sale of Forms & Publications -Sale of Trade License form	123,970.00	167,500.00
1501103	Sale of Forms & Publications -Sale of Pass Books	0.00	50.00
1504001	Hire Charges for Vehicles -Hire Charges for Vehicles	112,900.00	437,715.00
	<b>Total - Sale &amp; Hire Charges</b>	<b>293,870.00</b>	<b>668,265.00</b>

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

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1602001	Re-imbusement of expenses-From State Government	0.00	36,480.00
1602003	Re-imbusement of expenses-From Other Organizations - Electricity Charg	77,992.00	49,663.00
	<b>Total - Revenue Grants, Contributions &amp; Subsidies</b>	<b>77,992.00</b>	<b>86,143.00</b>

**Schedule IE-7** Income from Investments

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1701001	Interest -Fixed deposits	2,046,479.00	3,220,584.00
1701005	Interest -Interest on GoSk Funds	24,000.00	0.00
1701008	Interest -Other Interest	0.00	275,485.00
	<b>Total - Income from Investments</b>	<b>2,070,479.00</b>	<b>3,496,069.00</b>

**Schedule IE-8** Interest Earned

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1711001	Interest from Bank Accounts -Savings Bank Interest	244,751.00	0.00
1718001	Other Interest -Interest from other receivables	0.00	1,750.00

	<b>Total - Interest Earned</b>	<b>244,751.00</b>	<b>1,750.00</b>
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**Schedule IE-9 Other Income**

<b>Account Code</b>	<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
1602004	Re-imbursement of Expenses - From Other Organisations - Others	71,146.00	105,206.00
1801001	Deposits Forfeited -Income from forfeiture of Deposits	0.00	132,300.00
1805001	Unclaimed Refund Payable/ Liabilities Written Back -Lapsed / Stale Chequ	121,149.00	0.00
1806101	Scheme Revenue Income-Consolidated Scheme Revenue Income	25,610.00	0.00
1806103	Scheme Revenue Income-SJSRY Income	300,000.00	210,000.00
1806105	Scheme Revenue Income( Infrastructure Fund)	8,917,026.00	0.00
1806200	Deferred Grant Income-Consolidated Deferred Grant Income	0.00	103,800.00
1806207	Deferred Grant Income(SJSRY)	104,215.00	0.00
1806208	Deferred Grant Income ( Infrastructure Fund)	103,371.00	0.00
	<b>Total - Other Income</b>	<b>9,642,517.00</b>	<b>551,306.00</b>

**Schedule IE-10 Establishment Expenditur**

<b>Account Code</b>	<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
2101001	Salaries, Wages and Bonus -Salaries & Allowances - Officers	4,384,814.00	3,556,994.00
2101002	Salaries, Wages and Bonus -Salaries & Allowances - Staff	11,255,206.00	11,227,614.00
2101003	Salaries, Wages and Bonus -Wages	8,830,461.00	8,048,085.00
2101004	Salaries, Wages and Bonus -Bonus & Ex-Gratia	196,000.00	178,000.00
2101005	Salaries, Wages and Bonus -Honorarium	52,000.00	3,000.00
2101006	Salaries, Wages and Bonus -Arrears and Supplementary Pay	700,726.00	552,457.00
2101007	Salaries, Wages and Bonus -Consolidated Pay	1,663,800.00	1,864,467.00
2102001	Benefits and Allowances -Remuneration & Fees (People Representatives)	1,542,324.00	1,865,771.00
2102002	Benefits and Allowances -Allowances to People Representatives - Ward C	608,828.00	504,400.00
2102007	Benefits and Allowances -Staff welfare expenses	110,090.00	0.00
2102010	Conveyance allowance	96,000.00	96,000.00

2102011	Benefits and Allowances - Overtime Allowance	98,000.00	90,000.00
2103001	Pension -Pension / Family Pension (Monthly)	0.00	1,157,268.00
2103004	Pension - Contribution for Pension Deputation Staff	1,079,714.00	0.00
2104001	Other Terminal & Retirement Benefits -Death cum Retirement Benefit	59,700.00	0.00
2104003	Other Terminal & Retirement Benefits -Provident Fund Contribution	0.00	936,410.00
2104005	Other Terminal & Retirement Benefits -Leave Encashment	38,479.00	261,632.00
2104006	Other Terminal & Retirement Benefits - Contribution for Leave Salary	1,004,500.00	1,090,775.00
2104008	Other Terminal & Retirement Benefits -Employees Provident Fund Contribu	1,239,646.00	0.00
	<b>Total - Establishment Expenditures</b>	<b>32,960,288.00</b>	<b>31,432,873.00</b>

**Schedule IE-11 Administrative Expenses**

<b>Account Code</b>	<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
2201003	Rent, Rates and Taxes -Others Rents	0.00	117,000.00
2201100	Office Maintenance -Consolidated Office Maintenance	11,605.00	0.00
2201101	Office Maintenance -Electricity charges	399,134.00	761,396.00
2201104	Office Maintenance -Others	50.00	45,310.00
2201201	Communication Expenses-Telephone and Mobile expenses	68,024.00	84,301.00
2201202	Communication Expenses-Fax expenses	251.00	0.00
2201203	Communication Expenses-Postage and Courier expenses	2,952.00	15,526.00
2202001	Books & Periodicals -Magazines	10,785.00	12,355.00
2202002	Books & Periodicals -Newspapers	5,518.00	23,955.00
2202003	Books & Periodicals -Books	4,750.00	0.00
2202101	Printing and Stationery -Printing expenses	98,830.00	269,893.00
2202102	Printing and Stationery -Stationery	474,324.00	850,665.00
2202103	Printing and Stationery -Computer stationery and consumables	201,190.00	230,703.00
2203002	Travelling & Conveyance -Fuel, Petrol and Diesel	788,336.00	762,606.00
2203004	Travelling & Conveyance -Tours & Travels	334,288.00	2,843,221.00
2205002	Audit Fees -External Audit Fees	53,090.00	13,483.00

2205100	Legal Expenses -Consolidated Legal Expenses	60,000.00	0.00
2205101	Legal Expenses -Legal Fees	210,000.00	0.00
2205203	Professional and Other Fees -Consultancy fees	7,118.00	0.00
2206002	Advertisement and Publicity -Advertisement expenses	394,000.00	234,586.00
2206004	Advertisement and Publicity -Website and Internet Related Expenses	474,762.00	90,337.00
2206101	Membership & subscriptions -Expenses for Membership & subscriptions	9,300.00	20,000.00
2208001	Other Administrative Expenses-Expenses for Meeting	155,765.00	208,513.00
2208002	Other Administrative Expenses-Expenses for Training	77,154.00	392,440.00
2208003	Other Administrative Expenses-Miscellaneous expenses	41,129.00	0.00
2208004	Other Administrative Expenses-Medical Re-imburement	312,888.00	632,602.00
2208007	Other Administrative Expenses - Hospitality Expenses	51,795.00	0.00
2208009	Other Administrative Expenses - Motor Vehicle Tax	127,938.00	92,871.00
2208010	Other Administrative Expenses - Liveries	0.00	100,998.00
	<b>Total - Administrative Expenses</b>	<b>4,374,976.00</b>	<b>7,802,761.00</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	3,970,697.00	2,965,222.00
2303006	Consumption of Stores -Sanitary & Conservancy Store	1,272,889.00	283,221.00
2304003	Hire Charges -Other Hire Charges	12,900.00	67,200.00
2305005	Repairs & maintenance -Infrastructure Assets -Storm Water Drains	8,917,026.00	0.00
2305007	Repairs & maintenance -Infrastructure Assets -Sewerage Network	151,948.00	0.00
2305104	Repairs & maintenance -Civic Amenities -Parking Lots	16,940.00	0.00
2305105	Repairs & maintenance -Civic Amenities -Markets & Complexes	862,834.00	212,225.00
2305106	Repairs & maintenance -Civic Amenities -Public Toilets	1,000,000.00	0.00
2305107	Repairs & maintenance -Civic Amenities -Fire Tender Engines	87,192.00	90,755.00
2305201	Repairs & maintenance -Buildings -Office Buildings	780,919.00	193,372.00
2305303	Repairs & maintenance -Vehicles -SWM Vehicles	3,232,768.00	1,419,392.00

2305305	Repairs & maintenance -Vehicles -Office Vehicles	326,380.00	604,782.00
2305901	Repairs & maintenance -Others -Furniture & Fixture	0.00	15,780.00
2305902	Repairs & maintenance -Others -Electrical Appliances	4,590.00	5,420.00
2305903	Repairs & maintenance -Others -Office Equipments	6,755.00	0.00
2305904	Repairs & maintenance -Others -Office Lighting System	1,680.00	0.00
2305906	Repairs & maintenance -Others -Other fixed assets	779,533.00	104,294.00
2305907	Repairs & maintenance -Others -Computers and Accessories	194,400.00	25,000.00
2308003	Other operating & maintenance expenses -Garbage & Clearance expenses	25,600.00	390,600.00
2308004	Other operating & maintenance expenses -Pesticide at Compost Plant , M	189,600.00	410,000.00
2308008	Other operating & maintenance expenses - Disposal of Pauper Dead Bodie	41,040.00	63,840.00
	<b>Total - Operations &amp; Maintenance</b>	<b>21,875,691.00</b>	<b>6,851,103.00</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	84,194.00	190,065.00
2407003	Bank Charges -Bank Charges and other Commission Charges	84.00	70.00
2408001	Other Finance Expenses -Discount on Early / Prompt Payments of Taxes (	75,760.00	71,062.00
	<b>Total - Interest &amp; Finance Expenses</b>	<b>160,038.00</b>	<b>261,197.00</b>

**Schedule IE-14 Programme Expenses**

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2502006	Own Programme -Donations etc.	0.00	70,000.00
2502007	Own Programme -Miscellaneous Programme Expenses	139,462.00	614,000.00
2502009	Own Program - Public Awareness	392,674.00	500,000.00
2502010	Own Program - Councillors Discretionary Grant	110,000.00	0.00
2502102	Scheme Programme -SJSRY Other Expenses	418,478.00	210,000.00
	<b>Total - Programme Expenses</b>	<b>1,060,614.00</b>	<b>1,394,000.00</b>

Depreciation

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2722001	Buildings -Office Buildings	97,880.00	17,769.00
2722003	Buildings -Market Building	0.00	42,659.00
2722006	Buildings -Building attached to Civic Amenities	0.00	735.00
2723001	Roads & Bridges -Concrete Roads	206,332.00	91,363.00
2723006	Roads & Bridges -Railing	0.00	11,957.00
2723205	Water Supply Network-Water Treatment Plant	0.00	13,289.00
2723301	Public Lighting System-Lamp posts	11,290.00	5,645.00
2724001	Plant & machinery -Depreciation on Plant & machinery	30,965.00	0.00
2724002	Plant & Machinery - SWM Equipments	0.00	17,676.00
2725001	Vehicles -Motor Car	81,144.00	81,144.00
2725002	Vehicles -Jeep	182,869.00	143,649.00
2725004	Vehicles -Trucks	583,889.00	502,165.00
2725006	Vehicles -Cranes	13,289.00	13,289.00
2725009	Vehicles - JCB	143,405.00	103,385.00
2726002	Office & Other Equipments -Computers	307,407.00	303,598.00
2726004	Office & Other Equipments -Photo-copiers	11,718.00	7,728.00
2726007	Office & Other Equipments -Others	50,029.00	44,917.00
2727001	Furniture, Fixtures, Fittings and Electrical Appliances -Wooden Furniture	60,067.00	48,027.00
2727002	Furniture, Fixtures, Fittings and Electrical Appliances -Metal Furniture	50,127.00	47,512.00
2727003	Furniture, Fixtures, Fittings and Electrical Appliances -Electrical Items and	75,153.00	68,801.00
2727004	Furniture, Fixtures, Fittings and Electrical Appliances -Others	227,723.00	215,751.00
2728001	Other Fixed Assets - Intangible Assets	4,000.00	0.00
2728002	Fixed Assets - Intangible Assets - Software	0.00	4,000.00
	<b>Total - Depreciation</b>	<b>2,137,287.00</b>	<b>1,785,059.00</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>
185000000	Income-Consolidated Prior Period Income	0.00	56,122.00
185400400	Other Income -Arrear Sanitation Fees	0.00	724,794.00
185400500	Other Income -Arrear Garbage Collection Fees	0.00	69,240.00
185400400	Other Income -Arrear Sanitation Fees	257,320.00	0.00
185400500	Other Income -Arrear Garbage Collection Fees	34,000.00	0.00
	<b>Total Income (a)</b>	<b>291,320.00</b>	<b>850,156.00</b>
285600200	Refund of Other - Revenues -Rent	0.00	322,869.00
285100100	Expenses-Adjustment of Expenses	111,247.00	0.00
	<b>Total Expenditure (b)</b>	<b>111,247.00</b>	<b>322,869.00</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>180,073.00</b>	<b>0.00</b>