

**Government of Sikkim**  
**Accounts at a Glance**  
**As at the end of February 2014**  
**(Unaudited provisional figures) (₹ in Crore)**

	Budget Estimates 2013-2014	Actuals up to February 2014	% of Actuals to Budget Estimates	
			Current year	Corresponding period of the previous year
<b>(1) Revenue Receipts</b>				
(a) Tax Revenue	<b>1257.22</b>	1001.08	79.63	88.10
(i) Stamps & Registration Fees	<b>7.91</b>	5.94	75.06	65.26
(ii) Land Revenue	<b>6.56</b>	2.86	43.51	66.46
(iii) Sales Tax	<b>225.00</b>	171.69	76.31	105.67
(iv) State Excise Duties	<b>109.00</b>	110.38	101.27	103.65
(v) Taxes on Vehicles	<b>16.80</b>	16.90	100.61	99.08
(vi) Other Taxes & Duties	<b>53.40</b>	61.58	115.32	144.21
(b) Non-Tax Revenue	<b>1054.53</b>	591.07	56.05	74.08
(c) Grants-in-aid and contributions	<b>2684.20</b>	1983.02	73.88	63.72
<b>(2) Capital Receipts</b>				
(a) Recovery of Loans and advances	<b>0.78</b>	0.91	117.27	17.76
(b) Other Receipts	...	...	...	...
(c) Borrowing and other liabilities	<b>432.52</b>	113.30	26.07	16.59
<b>(3) Total Receipts (1+2)</b>	<b>5425.99</b>	<b>3689.38</b>	<b>67.93</b>	<b>82.78</b>
<b>(4) Non-Plan Expenditure</b>				
(a) Non-Plan Expenditure on Revenue Account	<b>1818.48</b>	1129.56	62.17	87.15
(b) Non-Plan Expenditure on Interest Payment	<b>206.72</b>	127.24	61.55	77.46
(c) Non Plan Expenditure on Salaries/Wages	<b>861.74</b>	834.80	96.91	96.87
(d) Non-Plan Expenditure on Capital Accounts	...	...	...	...
<b>(5) Plan Expenditure</b>				
(a) Plan Expenditure on Revenue Accounts	<b>935.69</b>	624.50	66.29	62.26
(b) Plan Expenditure on Salaries/wages	<b>289.60</b>	297.15	102.79	120.84
(c) Plan Expenditure on Capital Accounts	<b>1313.76</b>	665.74	50.62	70.30
<b>(6) Total Expenditure {4(a)+(d)+5}</b>	<b>5429.24</b>	<b>3689.38</b>	<b>67.93</b>	<b>82.78</b>
(a) Revenue Expenditure	<b>4112.23</b>	3013.24	73.21	86.06
(b) Capital Expenditure	<b>1313.76</b>	665.74	50.62	70.30
(c) Loans and Advances disbursed	<b>10.04</b>	10.40	100.00	100.00
<b>(7) Revenue Surplus (+) / Deficit (-) {1-6(a)}</b>	<b>1012.64</b>	561.93	63.86	44.33
<b>(8) Fiscal Surplus/Deficit [6- {1+2(a)+2(b)}]</b>	<b>(-)312.00</b>	<b>-113.30</b>	<b>26.07</b>	<b>16.59</b>

**Monthly Accounts Exclusion details for the year 2013-14**

Months	Source	Due		Received		Excluded due to		
		Current Month	Previous Month	Current Month	Previous Month	Non Receipt	Late Receipt	Others
April	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
May	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
June	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
July	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
August	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
September	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
October	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
November	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
December	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
January	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
February	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	63	...	63	...	...	...	...
	Divisions	16	...	16	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...

Accounts Officer

## REVENUE RECEIPTS

### Tax Revenue

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
April	85.09	85.09	19.16	19.16
May	90.65	175.74	69.74	88.90
June	101.96	277.70	63.89	152.79
July	86.09	363.79	80.75	233.54
August	95.73	459.52	78.98	312.52
September	93.88	553.40	68.97	381.49
October	92.91	646.31	89.50	470.99
November	114.65	760.96	169.65	640.65
December	97.90	858.86	137.29	777.94
January	73.08	931.94	95.53	873.47
February	69.14	1001.08	74.94	948.41
March			185.54	1133.95

Accounts Officer

## REVENUE RECEIPTS

### Non-Tax Revenue

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
April	37.00	37.00	18.37	18.37
May	28.51	65.51	27.65	46.02
June	38.59	104.10	56.75	102.77
July	106.69	210.79	21.07	123.84
August	29.18	239.97	239.72	363.56
September	49.19	289.16	25.63	389.19
October	48.02	337.18	31.09	420.28
November	166.33	503.51	180.54	600.82
December	20.85	524.36	30.53	631.35
January	28.73	553.09	38.10	669.45
February	37.98	591.07	90.20	759.65
March			57.82	817.47

Accounts Officer

**REVENUE RECEIPTS**  
**Grants-in-aid and contributions**  
(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Monthly	Monthly	Progressive
<b>April</b>	318.06	318.06	239.26	239.26
<b>May</b>	65.69	383.76	87.21	326.47
<b>June</b>	57.81	441.57	113.57	440.04
<b>July</b>	151.20	592.77	99.80	539.84
<b>August</b>	99.83	692.60	99.94	639.78
<b>September</b>	280.87	973.47	118.27	758.05
<b>October</b>	532.81	1506.28	113.57	871.62
<b>November</b>	118.86	1625.14	175.53	1047.15
<b>December</b>	114.42	1739.56	288.08	1335.23
<b>January</b>	135.98	1875.54	276.39	1611.63
<b>February</b>	107.48	1983.02	102.89	1714.52
<b>March</b>			135.46	1849.98

**Accounts Officer**

**CAPITAL RECEIPTS**  
**Recovery of Loans and Advances**  
(₹ in Crores)

<b>Month</b>	<b>2013-2014</b>		<b>2012-2013</b>	
	<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	0.01	0.01	0.02	0.02
<b>May</b>	0.77	0.78	0.01	0.03
<b>June</b>	0.00	0.78	0.01	0.04
<b>July</b>	0.05	0.83	0.04	0.08
<b>August</b>	0.01	0.84	0.01	0.09
<b>September</b>	0.01	0.85	0.01	0.10
<b>October</b>	0.01	0.86	0.01	0.11
<b>November</b>	0.01	0.87	0.01	0.12
<b>December</b>	0.01	0.88	0.00	0.12
<b>January</b>	0.02	0.90	0.01	0.13
<b>February</b>	0.01	0.91	0.01	0.14
<b>March</b>			0.00	0.14

**Accounts Officer**

## CAPITAL RECEIPTS

### Other Receipts

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00
January	0.00	0.00	0.00	0.00
February			0.00	0.00
March			0.00	0.00

Accounts Officer

**CAPITAL RECEIPTS**  
**Borrowings and other liabilities**  
(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	-173.24	-173.24	-68.43	-68.43
<b>May</b>	70.68	-102.56	0.29	-68.14
<b>June</b>	145.26	42.70	-81.33	-149.47
<b>July</b>	24.12	66.82	23.41	-126.06
<b>August</b>	18.78	85.60	97.09	28.97
<b>September</b>	(-) 36.58	49.02	74.59	45.62
<b>October</b>	112.99	(-)63.97	173.61	219.23
<b>November</b>	9.42	(-)54.55	-117.55	101.68
<b>December</b>	152.42	97.87	-224.68	-123.00
<b>January</b>	(-)19.53	78.34	-59.78	-182.78
<b>February</b>	34.96	113.30	46.13	-136.65
<b>March</b>			230.92	94.27

**Accounts Officer**



## TOTAL RECEIPTS

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
April	266.92	266.92	208.38	208.38
May	256.30	523.22	184.90	393.28
June	343.62	866.84	152.89	546.17
July	368.15	1234.99	225.07	771.24
August	243.54	1478.53	515.74	1286.98
September	387.37	1865.90	287.47	1574.45
October	560.77	2426.67	407.78	1982.23
November	409.26	2835.93	408.19	2390.42
December	385.58	3221.51	231.22	2621.64
January	207.91	3429.42	350.26	2971.90
February	259.96	3689.38	314.17	3286.07
March			609.75	3895.82

Accounts Officer

**NON-PLAN EXPENDITURE ON REVENUE ACCOUNT**

(₹ in Crores)

<b>Month</b>	<b>2013-2014</b>		<b>2012-2013</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	215.34	215.34	162.08	162.08
<b>May</b>	118.16	333.50	131.25	293.33
<b>June</b>	220.90	554.40	122.25	415.58
<b>July</b>	259.01	813.41	143.84	559.42
<b>August</b>	132.49	945.90	376.88	936.30
<b>September</b>	233.16	1179.06	142.69	1078.99
<b>October</b>	183.65	1362.71	178.12	1257.11
<b>November</b>	259.00	1621.71	310.52	1567.63
<b>December</b>	223.33	1845.04	127.97	1695.60
<b>January</b>	127.34	1972.38	155.05	1850.65
<b>February</b>	119.22	2091.60	220.70	2071.35
<b>March</b>			138.90	2210.25

**Accounts Officer**

**NON-PLAN EXPENDITURE ON INTEREST PAYMENT**

(₹ in Crores)

<b>Month</b>	<b>2013-2014</b>		<b>2012-2013</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	5.34	5.34	0.85	0.85
<b>May</b>	21.33	26.68	23.62	24.47
<b>June</b>	4.95	31.63	5.33	29.80
<b>July</b>	8.65	40.28	18.69	48.49
<b>August</b>	9.28	49.56	15.02	63.51
<b>September</b>	20.62	70.18	2.62	66.13
<b>October</b>	7.37	77.55	0.39	66.52
<b>November</b>	4.09	81.64	26.30	92.82
<b>December</b>	23.23	104.87	0.87	93.69
<b>January</b>	21.31	126.18	23.77	117.46
<b>February</b>	1.06	127.24	30.86	148.32
<b>March</b>			3.89	152.21

**Accounts Officer**

## NON-PLAN EXPENDITURE ON CAPITAL ACCOUNT

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00
January	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00
March			0.00	0.00

Accounts Officer

## PLAN EXPENDITURE ON REVENUE ACCOUNT

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
April	51.58	51.58	45.73	45.73
May	38.69	90.27	53.21	98.94
June	88.66	178.93	24.02	122.96
July	80.38	259.31	57.72	180.68
August	70.35	329.66	80.65	261.33
September	88.22	417.88	57.95	319.28
October	174.68	592.56	106.34	425.62
November	68.51	661.07	38.63	464.25
December	116.16	772.23	38.29	502.54
January	62.31	834.54	56.87	559.41
February	87.10	921.64	46.03	605.44
March			221.78	827.22

Accounts Officer

## PLAN EXPENDITURE ON CAPITAL ACCOUNT

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.57	0.57
May	99.45	99.45	0.36	0.93
June	34.05	133.50	6.62	7.55
July	28.78	162.28	23.48	31.03
August	40.68	202.96	58.21	89.24
September	66.00	268.96	83.83	173.07
October	202.44	471.40	123.32	296.39
November	81.75	553.15	59.04	355.43
December	51.09	604.24	64.96	420.39
January	18.26	622.51	138.34	558.73
February	43.23	665.74	45.44	604.17
March			249.06	853.23

Accounts Officer

## TOTAL EXPENDITURE

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
April	266.92	266.92	208.38	208.38
May	256.30	523.22	184.90	393.28
June	343.62	866.84	152.89	546.17
July	368.15	1234.99	225.07	771.24
August	243.54	1478.53	515.74	1286.98
September	387.37	1865.90	287.47	1574.45
October	560.77	2426.67	407.78	1982.23
November	409.26	2835.93	408.19	2390.42
December	385.58	3221.51	231.22	2621.64
January	207.91	3429.42	350.26	2971.90
February	259.96	3689.38	314.17	3286.07
March			609.74	3895.81

Accounts Officer

## TOTAL EXPENDITURE ON REVENUE ACCOUNT

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	266.92	266.92	207.81	207.81
<b>May</b>	156.85	423.77	184.46	392.27
<b>June</b>	309.57	733.34	146.27	538.54
<b>July</b>	339.37	1072.71	201.56	740.10
<b>August</b>	202.86	1275.57	457.53	1197.63
<b>September</b>	321.37	1596.94	200.64	1398.27
<b>October</b>	358.33	1955.27	284.46	1682.73
<b>November</b>	327.51	2282.78	349.14	2031.87
<b>December</b>	334.49	2617.27	166.27	2198.14
<b>January</b>	189.65	2806.92	211.92	2410.06
<b>February</b>	206.32	3013.24	266.73	2676.79
<b>March</b>			360.68	3037.47

**Accounts Officer**



## TOTAL EXPENDITURE ON CAPITAL ACCOUNT

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.57	0.57
May	99.45	99.45	0.36	0.93
June	34.05	133.50	6.62	7.55
July	28.78	162.28	23.48	31.03
August	40.68	202.96	58.21	89.24
September	66.00	268.96	83.83	173.07
October	202.44	471.40	123.32	296.39
November	81.75	553.15	59.04	355.43
December	51.09	604.24	64.96	420.39
January	18.27	622.51	138.34	558.73
February	43.23	665.74	45.44	604.17
March			249.06	853.23

Accounts Officer

## LOANS AND ADVANCES DISBURSED

(₹ in Crores)

Month	2013-2014		2012-2013	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	0.00	0.00	0.08	0.08
June	0.00	0.00	0.00	0.08
July	0.11	0.11	0.03	0.11
August	5.15	5.26	0.00	0.11
September	0.04	5.30	3.00	3.11
October	0.07	5.37	0.00	3.11
November	0.03	5.40	0.00	3.11
December	0.00	5.40	0.00	3.11
January	5.00	10.40	0.00	3.11
February	0.00	10.40	2.00	5.11
March			0.00	5.11

Accounts Officer

**REVENUE SURPLUS/DEFICIT**

(₹ in Crores)

<b>Month</b>	<b>2013-2014</b>		<b>2012-2013</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	173.23	173.23	68.98	68.98
<b>May</b>	28.01	201.24	0.14	69.12
<b>June</b>	111.21	90.03	87.94	157.06
<b>July</b>	4.60	94.63	0.06	157.12
<b>August</b>	21.89	116.52	-38.89	118.23
<b>September</b>	102.57	219.09	12.23	130.46
<b>October</b>	315.42	534.51	-50.30	80.16
<b>November</b>	72.32	606.83	176.58	269.29
<b>December</b>	(-)101.33	505.50	277.09	546.38
<b>January</b>	48.16	553.66	198.11	744.49
<b>February</b>	8.27	561.93	1.30	745.79
<b>March</b>			18.13	763.92

**Accounts Officer**

**FISCAL SURPLUS/DEFICIT**

(₹ in Crores)

<b>Month</b>	<b>2013-2014</b>		<b>2012-2013</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	173.24	173.24	68.43	68.43
<b>May</b>	(-)70.68	102.56	-0.29	68.14
<b>June</b>	(-)145.26	(-)42.70	81.33	149.47
<b>July</b>	(-)24.12	(-)66.82	-23.41	126.06
<b>August</b>	(-)18.78	(-)85.60	-97.09	28.97
<b>September</b>	36.58	(-)49.02	-74.59	-45.62
<b>October</b>	112.99	63.97	-173.61	-219.23
<b>November</b>	(-)9.42	54.55	117.55	-101.68
<b>December</b>	(-)152.42	(-)97.87	224.68	123.00
<b>January</b>	19.53	(-)78.34	59.78	182.78
<b>February</b>	(-)34.96	(-)113.30	-46.13	136.65
<b>March</b>			-230.92	-94.27

**Accounts Officer**