

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

	Budget Estimates 2014-2015	Actuals up to July 2014	% of Actuals to Budget Estimates	
			Current year	Corresponding period of the previous year
<b>(1) Revenue Receipts</b>				
(a) Tax Revenue	<b>1453.54</b>	397.83	27.37%	28.94%
(i) Stamps & Registration Fees	<b>7.70</b>	2.15	27.84%	22.28%
(ii) Land Revenue	<b>6.89</b>	0.95	13.79%	14.78%
(iii) Sales Tax	<b>259.45</b>	65.68	25.28%	27.27%
(iv) State Excise Duties	<b>120.93</b>	36.76	30.39%	31.72%
(v) Taxes on Vehicles	<b>18.82</b>	6.18	32.83%	38.19%
(vi) Other Taxes & Duties	<b>75.60</b>	18.36	24.29%	35.11%
(b) Non-Tax Revenue	<b>1098.92</b>	123.32	11.22%	19.99%
(c) Grants-in-aid and contributions	<b>3560.85</b>	450.03	12.64%	22.08%
<b>(2) Capital Receipts</b>				
(a) Recovery of Loans and advances	<b>0.78</b>	0.80	102.55%	107.05%
(b) Other Receipts				
(c) Borrowing and other liabilities	<b>369.22</b>	(-) 35.70	(-) 9.57%	(-) 12.75%
<b>(3) Total Receipts (1+2)</b>	<b>6483.31</b>	<b>936.28</b>	<b>14.43%</b>	<b>27.62%</b>
<b>(4) Non-Plan Expenditure</b>				
(a) Non-Plan Expenditure on Revenue Account	<b>1478.52</b>	298.42	16.38%	29.84%
(b) Non-Plan Expenditure on Interest Payment	<b>330.87</b>	60.09	25.05%	20.40%
(c) Non Plan Expenditure on Salaries/Wages	<b>1203.74</b>	348.08	34.54%	39.60%
(d) Non-Plan Expenditure on Capital Accounts				
<b>(5) Plan Expenditure</b>				
(a) Plan Expenditure on Revenue Accounts	<b>1457.53</b>	72.80	5.04%	18.56%
(b) Plan Expenditure on Salaries/wages	<b>368.30</b>	127.46	38.19%	42.28%
(c) Plan Expenditure on Capital Accounts	<b>1616.80</b>	29.43	1.79%	17.45%
<b>(6) Total Expenditure {4(a)+(d)+5}</b>	<b>6483.31</b>	<b>936.28</b>	<b>14.43%</b>	<b>27.62%</b>
(a) Revenue Expenditure	<b>4838.96</b>	906.85	18.71%	30.29%
(b) Capital Expenditure	<b>1616.80</b>	29.43	1.79%	17.45%
(c) Loans and Advances disbursed	<b>27.55</b>			
<b>(7) Revenue Surplus (+) / Deficit (-) {1-6(a)}</b>	<b>1274.35</b>	64.33	5.08%	1.07%
<b>(8) Fiscal Surplus/Deficit [6- {1+2(a)+2(b)}]</b>	<b>(-) 369.22</b>	<b>35.70</b>	<b>(-) 9.57%</b>	<b>6.51%</b>

**Monthly Accounts Exclusion details for the year 2014-15**

Months	Source	Due		Received		Excluded due to		
		Current Month	Previous Month	Current Month	Previous Month	Non Receipt	Late Receipt	Others
<b>April</b>	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...
<b>May</b>	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...
<b>June</b>	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...
<b>July</b>	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...

**Accounts Officer**

## REVENUE RECEIPTS

### Tax Revenue

(₹ in Crores)

Month	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	78.56	78.56	85.09	85.09
May	81.72	160.28	90.65	175.74
June	81.03	241.31	101.96	277.70
July	156.52	397.83	86.09	363.79
August			95.73	459.52
September			93.88	553.40
October			92.91	646.31
November			114.65	760.96
December			97.90	858.86
January			73.08	931.94
February			69.14	1001.08
March			285.02	1286.10

Accounts Officer

## REVENUE RECEIPTS

### Non-Tax Revenue

(₹ in Crores)

Month	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	25.37	25.37	37.00	37.00
May	29.78	55.15	28.51	65.51
June	28.81	83.96	38.59	104.10
July	39.36	123.32	106.69	210.79
August			29.18	239.97
September			49.19	289.16
October			48.02	337.18
November			166.33	503.51
December			20.85	524.36
January			28.73	553.09
February			37.98	591.07
March			188.02	779.09

Accounts Officer

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

Month	2014-2015		2013-2014	
	Monthly	Monthly	Monthly	Progressive
<b>April</b>	85.88	85.88	318.06	318.06
<b>May</b>	67.48	153.37	65.69	383.76
<b>June</b>	105.12	258.49	57.81	441.57
<b>July</b>	191.54	450.03	151.20	592.77
<b>August</b>			99.83	692.60
<b>September</b>			280.87	973.47
<b>October</b>			532.81	1506.28
<b>November</b>			118.86	1625.14
<b>December</b>			114.42	1739.56
<b>January</b>			135.98	1875.54
<b>February</b>			107.48	1983.02
<b>March</b>			257.32	2240.34

**Accounts Officer**

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

<b>Month</b>	<b>2014-2015</b>		<b>2013-2014</b>	
	<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	0.77	0.77	0.01	0.01
<b>May</b>	0.01	0.78	0.77	0.78
<b>June</b>	0.01	0.79	0.00	0.78
<b>July</b>	0.01	0.80	0.05	0.83
<b>August</b>			0.01	0.84
<b>September</b>			0.01	0.85
<b>October</b>			0.01	0.86
<b>November</b>			0.01	0.87
<b>December</b>			0.01	0.88
<b>January</b>			0.02	0.90
<b>February</b>			0.01	0.91
<b>March</b>			0.01	0.92

**Accounts Officer**

## CAPITAL RECEIPTS

### Other Receipts

(₹ in Crores)

Month	2014-2015		2013-2014	
	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
September			0.00	0.00
October			0.00	0.00
November			0.00	0.00
December			0.00	0.00
January			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	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	116.44	116.44	-173.24	-173.24
<b>May</b>	18.32	134.76	70.68	-102.56
<b>June</b>	(-) 11.43	123.33	145.26	42.70
<b>July</b>	(-) 159.03	(-) 35.70	24.12	66.82
<b>August</b>			18.78	85.60
<b>September</b>			(-) 36.58	49.02
<b>October</b>			112.99	(-)63.97
<b>November</b>			9.42	(-)54.55
<b>December</b>			152.42	97.87
<b>January</b>			(-)19.53	78.34
<b>February</b>			34.96	113.30
<b>March</b>			(-)46.74	66.56

**Accounts Officer**



## TOTAL RECEIPTS

(₹ in Crores)

Month	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	307.02	307.02	266.92	266.92
May	197.31	504.33	256.30	523.22
June	203.53	707.86	343.62	866.84
July	228.42	936.28	368.15	1234.99
August			243.54	1478.53
September			387.37	1865.90
October			560.77	2426.67
November			409.26	2835.93
December			385.58	3221.51
January			207.91	3429.42
February			259.96	3689.38
March			683.63	4373.01

Accounts Officer

**NON-PLAN EXPENDITURE ON REVENUE ACCOUNT**

(₹ in Crores)

<b>Month</b>	<b>2014-2015</b>		<b>2013-2014</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	244.26	244.26	215.34	215.34
<b>May</b>	146.39	390.65	118.16	333.50
<b>June</b>	150.60	541.25	220.90	554.40
<b>July</b>	165.34	706.59	259.01	813.41
<b>August</b>			132.49	945.90
<b>September</b>			233.16	1179.06
<b>October</b>			183.65	1362.71
<b>November</b>			259.00	1621.71
<b>December</b>			223.33	1845.04
<b>January</b>			127.34	1972.38
<b>February</b>			119.22	2091.60
<b>March</b>			309.98	2401.58

**Accounts Officer**

**NON-PLAN EXPENDITURE ON INTEREST PAYMENT**

(₹ in Crores)

<b>Month</b>	<b>2014-2015</b>		<b>2013-2014</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	11.48	11.48	5.34	5.34
<b>May</b>	22.10	33.58	21.33	26.68
<b>June</b>	6.10	39.68	4.95	31.63
<b>July</b>	20.41	60.09	8.65	40.28
<b>August</b>			9.28	49.56
<b>September</b>			20.62	70.18
<b>October</b>			7.37	77.55
<b>November</b>			4.09	81.64
<b>December</b>			23.23	104.87
<b>January</b>			21.31	126.18
<b>February</b>			1.06	127.24
<b>March</b>			34.75	161.99

**Accounts Officer**

## NON-PLAN EXPENDITURE ON CAPITAL ACCOUNT

(₹ in Crores)

Month	2014-2015		2013-2014	
	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
September			0.00	0.00
October			0.00	0.00
November			0.00	0.00
December			0.00	0.00
January			0.00	0.00
February			0.00	0.00
March			0.00	0.00

Accounts Officer

## PLAN EXPENDITURE ON REVENUE ACCOUNT

(₹ in Crores)

Month	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	61.06	61.06	51.58	51.58
May	49.32	110.38	38.69	90.27
June	40.29	150.67	88.66	178.93
July	49.59	200.26	80.38	259.31
August			70.35	329.66
September			88.22	417.88
October			174.68	592.56
November			68.51	661.07
December			116.16	772.23
January			62.31	834.54
February			87.10	921.64
March			140.14	1061.78

Accounts Officer

## PLAN EXPENDITURE ON CAPITAL ACCOUNT

(₹ in Crores)

Month	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	1.70	1.70	0.00	0.00
May	1.61	3.31	99.45	99.45
June	12.63	15.94	34.05	133.50
July	13.49	29.43	28.78	162.28
August			40.68	202.96
September			66.00	268.96
October			202.44	471.40
November			81.75	553.15
December			51.09	604.24
January			18.26	622.51
February			43.23	665.74
March			233.51	899.24

Accounts Officer

## TOTAL EXPENDITURE

(₹ in Crores)

Month	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	307.02	307.02	266.92	266.92
May	197.31	504.33	256.30	523.22
June	203.53	707.86	343.62	866.84
July	228.42	936.28	368.15	1234.99
August			243.54	1478.53
September			387.37	1865.90
October			560.77	2426.67
November			409.26	2835.93
December			385.58	3221.51
January			207.91	3429.42
February			259.96	3689.38
March			683.63	4373.01

Accounts Officer

## TOTAL EXPENDITURE ON REVENUE ACCOUNT

(₹ in Crores)

Month	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	305.32	305.32	266.92	266.92
May	195.71	501.03	156.85	423.77
June	190.89	691.92	309.57	733.34
July	214.93	906.85	339.37	1072.71
August			202.86	1275.57
September			321.37	1596.94
October			358.33	1955.27
November			327.51	2282.78
December			334.49	2617.27
January			189.65	2806.92
February			206.32	3013.24
March			450.13	3463.37

Accounts Officer



## TOTAL EXPENDITURE ON CAPITAL ACCOUNT

(₹ in Crores)

Month	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
April	1.70	1.70	0.00	0.00
May	1.61	3.31	99.45	99.45
June	12.63	15.94	34.05	133.50
July	13.49	29.43	28.78	162.28
August			40.68	202.96
September			66.00	268.96
October			202.44	471.40
November			81.75	553.15
December			51.09	604.24
January			18.27	622.51
February			43.23	665.74
March			233.50	899.24

Accounts Officer

## LOANS AND ADVANCES DISBURSED

(₹ in Crores)

Month	2014-2015		2013-2014	
	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	0.11	0.11
August			5.15	5.26
September			0.04	5.30
October			0.07	5.37
November			0.03	5.40
December			0.00	5.40
January			5.00	10.40
February			0.00	10.40
March			0.00	10.40

Accounts Officer

**REVENUE SURPLUS/DEFICIT**

(₹ in Crores)

Month	2014-2015		2013-2014	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	(-) 115.51	(-) 115.51	173.23	173.23
<b>May</b>	(-) 16.72	(-) 132.33	28.01	201.24
<b>June</b>	24.05	(-) 108.17	111.21	90.03
<b>July</b>	172.50	64.33	4.60	94.63
<b>August</b>			21.89	116.52
<b>September</b>			102.57	219.09
<b>October</b>			315.42	534.51
<b>November</b>			72.32	606.83
<b>December</b>			(-)101.33	505.50
<b>January</b>			48.16	553.66
<b>February</b>			8.27	561.93
<b>March</b>			280.24	842.17

**Accounts Officer**

**FISCAL SURPLUS/DEFICIT**

(₹ in Crores)

<b>Month</b>	<b>2014-2015</b>		<b>2013-2014</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	(-) 116.44	(-) 116.44	173.24	173.24
<b>May</b>	(-) 18.32	(-) 134.76	(-)70.68	102.56
<b>June</b>	11.43	(-) 123.33	(-)145.26	(-)42.70
<b>July</b>	159.03	35.70	(-)24.12	(-)66.82
<b>August</b>			(-)18.78	(-)85.60
<b>September</b>			36.58	(-)49.02
<b>October</b>			112.99	63.97
<b>November</b>			(-)9.42	54.55
<b>December</b>			(-)152.42	(-)97.87
<b>January</b>			19.53	(-)78.34
<b>February</b>			(-)34.96	(-)113.30
<b>March</b>			46.74	(-)66.56

**Accounts Officer**