

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

| | Budget Estimates 2014-2015 | Actuals up to May 2014 | % of Actuals to Budget Estimates | |
|---|----------------------------|------------------------|----------------------------------|---|
| | | | Current year | Corresponding period of the previous year |
| (1) Revenue Receipts | | | | |
| (a) Tax Revenue | 1453.54 | 160.28 | 3.61% | 13.98% |
| (i) Stamps & Registration Fees | 7.70 | 0.76 | 9.90% | 11.90% |
| (ii) Land Revenue | 6.89 | 0.44 | 6.41% | 9.94% |
| (iii) Sales Tax | 259.45 | 1.33 | 0.51% | 11.47% |
| (iv) State Excise Duties | 120.93 | 19.35 | 16.00% | 16.42% |
| (v) Taxes on Vehicles | 18.82 | 3.03 | 16.11% | 19.73% |
| (vi) Other Taxes & Duties | 75.60 | 1.50 | 1.93% | 13.31% |
| (b) Non-Tax Revenue | 1098.92 | 55.15 | 5.02% | 6.21% |
| (c) Grants-in-aid and contributions | 3560.85 | 153.37 | 4.31% | 14.30% |
| (2) Capital Receipts | | | | |
| (a) Recovery of Loans and advances | 0.78 | 0.78 | 99.98% | 99.56% |
| (b) Other Receipts | | | | |
| (c) Borrowing and other liabilities | 369.22 | 134.76 | (-)5.16% | 19.53% |
| (3) Total Receipts (1+2) | 6483.31 | 504.33 | 7.78% | 11.70% |
| (4) Non-Plan Expenditure | | | | |
| (a) Non-Plan Expenditure on Revenue Account | 1478.52 | 154.63 | 8.52% | 8.57% |
| (b) Non-Plan Expenditure on Interest Payment | 330.87 | 33.58 | 14.00% | 13.51% |
| (c) Non Plan Expenditure on Salaries/Wages | 1203.74 | 202.43 | 20.08% | 21.43% |
| (d) Non-Plan Expenditure on Capital Accounts | | | | |
| (5) Plan Expenditure | | | | |
| (a) Plan Expenditure on Revenue Accounts | 1457.53 | 35.79 | 2.47% | 3.79% |
| (b) Plan Expenditure on Salaries/wages | 368.30 | 74.59 | 22.49% | 21.60% |
| (c) Plan Expenditure on Capital Accounts | 1616.80 | 3.31 | 0.20% | 10.69% |
| (6) Total Expenditure {4(a)+(d)+5} | 6483.31 | 504.33 | 7.78% | 11.70% |
| (a) Revenue Expenditure | 4838.96 | 501.03 | 10.34% | 11.97% |
| (b) Capital Expenditure | 1616.80 | 3.31 | 0.20% | 10.69% |
| (c) Loans and Advances disbursed | 27.55 | 0.00 | 0.00% | 0.00% |
| (7) Revenue Surplus (+) / Deficit (-) {1-6(a)} | 1274.35 | (-) 132.23 | (-) 3.11% | 13.84% |
| (8) Fiscal Surplus/Deficit [6- {1+2(a)+2(b)}] | (-) 369.22 | (-) 134.76 | (-) 5.16% | 19.53% |

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 |
| 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 | ... | ... | ... | ... |

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 | | | 101.96 | 277.70 |
| July | | | 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 | | | 38.59 | 104.10 |
| July | | | 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 |
| April | 85.88 | 85.88 | 318.06 | 318.06 |
| May | 67.48 | 153.37 | 65.69 | 383.76 |
| June | | | 57.81 | 441.57 |
| July | | | 151.20 | 592.77 |
| August | | | 99.83 | 692.60 |
| September | | | 280.87 | 973.47 |
| October | | | 532.81 | 1506.28 |
| November | | | 118.86 | 1625.14 |
| December | | | 114.42 | 1739.56 |
| January | | | 135.98 | 1875.54 |
| February | | | 107.48 | 1983.02 |
| March | | | 257.32 | 2240.34 |

Accounts Officer

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

| Month | 2014-2015 | | 2013-2014 | |
|------------------|------------------|----------------|------------------|--------------------|
| | Monthly | Monthly | Monthly | Progressive |
| April | 0.77 | 0.77 | 0.01 | 0.01 |
| May | 0.01 | 0.78 | 0.77 | 0.78 |
| June | | | 0.00 | 0.78 |
| July | | | 0.05 | 0.83 |
| August | | | 0.01 | 0.84 |
| September | | | 0.01 | 0.85 |
| October | | | 0.01 | 0.86 |
| November | | | 0.01 | 0.87 |
| December | | | 0.01 | 0.88 |
| January | | | 0.02 | 0.90 |
| February | | | 0.01 | 0.91 |
| March | | | 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 |
| July | | | 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 |
| April | 116.44 | 116.44 | -173.24 | -173.24 |
| May | 18.32 | 134.76 | 70.68 | -102.56 |
| June | | | 145.26 | 42.70 |
| July | | | 24.12 | 66.82 |
| August | | | 18.78 | 85.60 |
| September | | | (-) 36.58 | 49.02 |
| October | | | 112.99 | (-)63.97 |
| November | | | 9.42 | (-)54.55 |
| December | | | 152.42 | 97.87 |
| January | | | (-)19.53 | 78.34 |
| February | | | 34.96 | 113.30 |
| March | | | (-)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 | | | 343.62 | 866.84 |
| July | | | 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)

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

Accounts Officer

NON-PLAN EXPENDITURE ON INTEREST PAYMENT

(₹ in Crores)

| Month | 2014-2015 | | 2013-2014 | |
|------------------|------------------|--------------------|------------------|--------------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 11.48 | 11.48 | 5.34 | 5.34 |
| May | 22.10 | 33.58 | 21.33 | 26.68 |
| June | | | 4.95 | 31.63 |
| July | | | 8.65 | 40.28 |
| August | | | 9.28 | 49.56 |
| September | | | 20.62 | 70.18 |
| October | | | 7.37 | 77.55 |
| November | | | 4.09 | 81.64 |
| December | | | 23.23 | 104.87 |
| January | | | 21.31 | 126.18 |
| February | | | 1.06 | 127.24 |
| March | | | 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 |
| July | | | 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 | | | 88.66 | 178.93 |
| July | | | 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 | | | 34.05 | 133.50 |
| July | | | 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 | | | 343.62 | 866.84 |
| July | | | 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 | | | 309.57 | 733.34 |
| July | | | 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 | | | 34.05 | 133.50 |
| July | | | 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 |
| July | | | 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 |
| April | (-) 115.51 | (-) 115.51 | 173.23 | 173.23 |
| May | (-) 16.72 | (-) 132.23 | 28.01 | 201.24 |
| June | | | 111.21 | 90.03 |
| July | | | 4.60 | 94.63 |
| August | | | 21.89 | 116.52 |
| September | | | 102.57 | 219.09 |
| October | | | 315.42 | 534.51 |
| November | | | 72.32 | 606.83 |
| December | | | (-)101.33 | 505.50 |
| January | | | 48.16 | 553.66 |
| February | | | 8.27 | 561.93 |
| March | | | 280.24 | 842.17 |

Accounts Officer

FISCAL SURPLUS/DEFICIT

(₹ in Crores)

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

Accounts Officer