

**Government of Sikkim**  
**Accounts at a Glance**  
**As at the end of Nov. 2015**

(Unaudited provisional figures) ( ` in Crore)

	Budget Estimates 2015-2016	Actuals up to Nov. 2015	% of Actuals to Budget Estimates	
			Current year	Corresponding period of the previous year
<b>(1) Revenue Receipts</b>	<b>4801.91</b>	2176.41	45.32	133.29
(a) Tax Revenue	<b>2485.07</b>	1417.14	57.02	57.46
(i) Stamps & Registration Fees	<b>7.64</b>	5.66	74.08	62.18
(ii) Land Revenue	<b>6.89</b>	1.30	18.86	22.39
(iii) Sales Tax	<b>300.00</b>	180.40	60.13	61.64
(iv) State Excise Duties	<b>135.00</b>	76.04	56.32	69.73
(v) Taxes on Vehicles	<b>102.33</b>	49.85	48.71	122.60
(b) Non-Tax Revenue	<b>350.36</b>	278.81	79.57	31.70
(c) Grants-in-aid and contributions	<b>1966.48</b>	480.46	24.43	44.13
<b>(2) Capital Receipts</b>				
(a) Recovery of Loans and advances	<b>0.78</b>	0.82	105.12	107.35
(b) Other Receipts	0.00	0.00	0.00	0.00
(c) Borrowing and other liabilities	<b>523.00</b>	330.94	63.27	19.83
<b>(3) Total Receipts (1+2)</b>	<b>5325.69</b>	2508.17	47.09	48.53
<b>(4) Non-Plan Expenditure(a+d)</b>	<b>2502.85</b>	1557.76	62.23	159.31
(a) Non-Plan Expenditure on Revenue Account	<b>2502.85</b>	1557.76	62.23	38.70
(b) Non-Plan Expenditure on Interest Payment(Revenue)	<b>273.27</b>	129.90	47.53	48.23
(c) Non Plan Expenditure on Salaries/Wages(Revenue+Capital)	<b>1331.83</b>	752.11	56.47	72.38
(d) Non-Plan Expenditure on Capital Accounts(excluding loans &Advances)	<b>0.00</b>	0.00	0.00	0.00
<b>(5) Plan Expenditure(a+c)</b>	<b>2801.19</b>	931.24	33.24	157.02
(a) Plan Expenditure on Revenue Accounts	<b>1755.66</b>	585.30	33.33	33.62
(b) Plan Expenditure on Salaries/wages(Revenue+Capital)	<b>464.18</b>	257.75	55.52	75.67
(c) Plan Expenditure on Capital Accounts(excluding loans & advances)	<b>1045.53</b>	345.94	33.08	47.73
<b>(6) Total Expenditure (4+5)</b>	<b>5304.04</b>	2489.00	46.92	48.53
(a) Revenue Expenditure {4(a)+5(a)}	<b>4258.51</b>	2143.05	50.32	48.38
(b) Capital Expenditure {4(d)+5(c)}	<b>1045.53</b>	345.94	33.08	47.73
(7) Loans and Advances disbursed	<b>21.65</b>	19.17	88.54	55.68
<b>(8) Revenue Surplus (+) / Deficit (-) {1-6(a)}</b>	<b>543.40</b>	33.35	6.13	36.98
<b>(9) Fiscal Surplus/Deficit{1+2(a)+(b)-6-7}</b>	<b>(-) 523.00</b>	(-) 330.94	63.27	19.83

## Monthly Accounts Exclusion details for the year 2015-16

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							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...
May	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...
June	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...
July	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...
August	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...
September	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...
October	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works							
	Divisions	71	...	71	...	...	...	...
	Forest Divisions	17	...	17	...	...	...	...
	Others	03	...	03	...	...	...	...
November	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	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	150.56	150.56	78.56	78.56
May	177.38	327.94	81.72	160.28
June	187.80	515.74	81.03	241.31
July	171.01	686.75	156.52	397.83
August	189.83	876.58	83.27	481.10
September	176.54	1053.12	135.50	616.60
October	182.56	1235.68	85.95	702.55
November	181.46	1417.14	132.71	835.26
December			105.15	940.41
January			92.96	1033.37
February			117.76	1151.13
March			185.03	1336.16

Accounts Officer

## REVENUE RECEIPTS

### Non-Tax Revenue

( ` in Crores)

Month	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	33.19	33.19	25.37	25.37
May	29.17	62.36	29.78	55.15
June	20.93	83.29	28.81	83.96
July	24.65	107.94	39.36	123.32
August	22.43	130.37	128.06	251.38
September	33.84	164.21	33.50	284.88
October	55.33	219.54	38.77	323.65
November	59.27	278.81	24.70	348.35
December			28.27	376.62
January			26.33	402.95
February			232.76	635.71
March			61.51	697.22

Accounts Officer

**REVENUE RECEIPTS**  
**Grants-in-aid and contributions**

( ` in Crores)

<b>Month</b>	<b>2015-2016</b>		<b>2014-2015</b>	
	<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	99.35	99.35	85.88	85.88
<b>May</b>	46.13	145.48	67.48	153.37
<b>June</b>	54.39	199.87	105.12	258.49
<b>July</b>	95.87	295.74	191.54	450.03
<b>August</b>	58.09	353.83	120.27	570.30
<b>September</b>	29.89	383.72	332.56	902.86
<b>October</b>	63.17	446.89	157.82	1060.68
<b>November</b>	33.57	480.46	510.78	1571.46
<b>December</b>			108.10	1679.56
<b>January</b>			188.81	1868.37
<b>February</b>			147.51	2015.88
<b>March</b>			400.07	2415.95

**Accounts Officer**

**CAPITAL RECEIPTS**  
**Recovery of Loans and Advances**

( ` in Crores)

<b>Month</b>	<b>2015-2016</b>		<b>2014-2015</b>	
	<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	0.76	0.76	0.77	0.77
<b>May</b>	0.01	0.77	0.01	0.78
<b>June</b>	0.01	0.78	0.01	0.79
<b>July</b>	0.01	0.79	0.01	0.80
<b>August</b>	0.00	0.79	0.00	0.80
<b>September</b>	0.01	0.80	0.02	0.82
<b>October</b>	0.01	0.81	0.01	0.83
<b>November</b>	0.01	0.82	0.00	0.83
<b>December</b>			0.01	0.84
<b>January</b>			0.04	0.88
<b>February</b>			0.01	0.89
<b>March</b>			(-) 0.01	0.88

**Accounts Officer**

## CAPITAL RECEIPTS

### Other Receipts

(` in Crores)

Month	2015-2016		2014-2015	
	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
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)

<b>Month</b>	<b>2015-2016</b>		<b>2014-2015</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	58.10	58.10	116.44	116.44
<b>May</b>	41.07	99.17	18.32	134.76
<b>June</b>	(-) 15.16	84.01	(-) 11.43	123.33
<b>July</b>	(-) 29.15	54.86	(-) 159.03	(-) 35.70
<b>August</b>	22.62	77.48	134.12	98.42
<b>September</b>	142.02	219.50	126.76	225.18
<b>October</b>	92.81	312.31	(-) 33.27	191.91
<b>November</b>	18.63	330.94	(-) 338.06	(-) 146.15
<b>December</b>			247.79	101.64
<b>January</b>			(-) 18.80	82.84
<b>February</b>			65.62	148.46
<b>March</b>			(-) 1.41	147.07

**Accounts Officer**



## TOTAL RECEIPTS

(` in Crores)

Month	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	341.95	341.95	307.02	307.02
May	293.77	635.72	197.31	504.33
June	247.97	883.69	203.53	707.86
July	262.38	1146.07	228.42	936.28
August	292.99	1439.06	465.73	1402.01
September	382.29	1821.35	628.32	2030.33
October	393.88	2215.23	249.29	2279.62
November	292.94	2508.17	330.13	2609.75
December			489.32	3099.07
January			289.34	3388.41
February			563.66	3952.07
March			645.21	4597.28

Accounts Officer

## NON-PLAN EXPENDITURE ON REVENUE ACCOUNT

(` in Crores)

Month	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	280.12	280.12	244.26	244.26
May	192.73	472.85	146.39	390.65
June	159.59	632.44	150.60	541.25
July	199.73	832.17	165.34	706.59
August	142.38	974.55	267.65	974.24
September	207.75	1182.30	250.38	1224.62
October	164.56	1346.86	116.91	1341.53
November	210.90	1557.76	174.28	1515.81
December			211.79	1727.60
January			157.93	1885.53
February			357.30	2242.83
March			177.85	2420.68

Accounts Officer

## NON-PLAN EXPENDITURE ON INTEREST PAYMENT

(` in Crores)

Month	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	3.92	3.92	11.48	11.48
May	30.16	34.08	22.10	33.58
June	0.00	34.08	6.10	39.68
July	35.23	69.31	20.41	60.09
August	0.00	69.31	21.90	81.99
September	30.30	99.61	5.66	87.65
October	7.26	106.87	8.34	95.99
November	23.03	129.90	13.90	109.89
December			9.49	119.38
January			31.31	150.69
February			16.45	167.14
March			22.25	189.39

Accounts Officer

**NON-PLAN EXPENDITURE ON CAPITAL ACCOUNT**

( ` in Crores)

<b>Month</b>	<b>2015-2016</b>		<b>2014-2015</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	0.00	0.00	0.00	0.00
<b>May</b>	0.00	0.00	0.00	0.00
<b>June</b>	0.00	0.00	0.00	0.00
<b>July</b>	0.00	0.00	0.00	0.00
<b>August</b>	0.00	0.00	0.00	0.00
<b>September</b>	0.00	0.00	0.00	0.00
<b>October</b>	0.00	0.00	0.00	0.00
<b>November</b>	0.00	0.00	0.00	0.00
<b>December</b>			0.00	0.00
<b>January</b>			0.00	0.00
<b>February</b>			0.00	0.00
<b>March</b>			0.00	0.00

**Accounts Officer**

**PLAN EXPENDITURE ON REVENUE ACCOUNT**

( ` in Crores)

<b>Month</b>	<b>2015-2016</b>		<b>2014-2015</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	61.83	61.83	61.06	61.06
<b>May</b>	61.43	123.26	49.32	110.38
<b>June</b>	74.28	197.54	40.29	150.67
<b>July</b>	41.59	239.13	49.59	200.26
<b>August</b>	77.00	316.13	83.33	283.59
<b>September</b>	84.26	400.39	149.69	433.28
<b>October</b>	124.27	524.66	54.04	487.32
<b>November</b>	60.63	585.29	94.74	582.06
<b>December</b>			165.23	747.29
<b>January</b>			97.75	845.04
<b>February</b>			97.49	942.53
<b>March</b>			202.80	1145.33

**Accounts Officer**

## PLAN EXPENDITURE ON CAPITAL ACCOUNT

(` in Crores)

Month	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	1.70	1.70
May	32.11	32.11	1.61	3.31
June	14.10	46.21	12.63	15.94
July	21.06	67.27	13.49	29.43
August	73.61	140.88	114.72	144.15
September	78.64	219.52	228.21	372.36
October	105.05	324.57	70.84	443.20
November	21.37	345.94	53.60	496.80
December			110.81	607.61
January			26.16	633.77
February			108.87	742.64
March			262.06	1004.70

Accounts Officer

## TOTAL EXPENDITURE

(` in Crores)

Month	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	341.95	341.95	307.02	307.02
May	286.27	628.22	197.31	504.33
June	247.98	876.20	203.53	707.86
July	262.37	1138.57	228.42	936.28
August	292.99	1431.56	465.73	1402.01
September	370.65	1802.21	628.32	2030.33
October	393.88	2196.09	249.29	2279.62
November	292.91	2489.00	330.13	2609.75
December			489.32	3099.07
January			265.27	3364.34
February			563.67	3928.00
March			642.71	4570.71

Accounts Officer

## TOTAL EXPENDITURE ON REVENUE ACCOUNT

(` in Crores)

Month	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	341.95	341.95	305.32	305.32
May	254.16	596.11	195.71	501.03
June	233.88	829.99	190.89	691.92
July	241.32	1071.31	214.93	906.85
August	219.37	1290.68	350.98	1257.83
September	292.01	1582.69	400.07	1657.90
October	288.83	1871.52	170.95	1828.85
November	271.53	2143.05	269.03	2097.88
December			377.01	2474.89
January			255.68	2730.57
February			454.79	3185.36
March			380.65	3566.01

Accounts Officer



## TOTAL EXPENDITURE ON CAPITAL ACCOUNT

(` in Crores)

Month	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	1.70	1.70
May	32.11	32.11	1.61	3.31
June	14.09	46.20	12.63	15.94
July	21.06	67.26	13.49	29.43
August	73.61	140.87	114.72	144.15
September	78.65	219.52	228.21	372.36
October	105.05	324.57	70.84	443.20
November	21.37	345.94	53.60	496.80
December			110.81	607.61
January			26.16	633.77
February			108.87	742.64
March			262.06	1004.70

Accounts Officer

## LOANS AND ADVANCES DISBURSED

( ` in Crores)

Month	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	7.50	7.50	0.00	0.00
June	0.00	7.50	0.00	0.00
July	0.00	7.50	0.00	0.00
August	0.00	7.50	0.04	0.04
September	11.64	19.14	0.03	0.07
October	0.00	19.14	7.50	7.57
November	0.03	19.17	7.50	15.07
December			1.50	16.57
January			7.50	24.07
February			0.00	24.07
March			2.50	26.57

Accounts Officer

## REVENUE SURPLUS/DEFICIT

(` in Crores)

Month	2015-2016		2014-2015	
	Monthly	Progressive	Monthly	Progressive
April	(-) 58.85	(-) 58.85	(-) 115.51	(-) 115.51
May	(-) 1.48	(-) 60.33	(-) 16.72	(-) 132.33
June	29.25	(-) 31.08	24.05	(-) 108.17
July	50.20	19.12	172.50	64.33
August	50.98	70.10	(-) 19.38	44.95
September	(-) 51.74	18.36	101.48	146.43
October	12.23	30.59	111.61	258.04
November	2.76	33.35	399.15	657.19
December			(-) 135.49	521.70
January			52.42	574.12
February			43.25	617.37
March			265.95	883.32

**FISCAL SURPLUS/DEFICIT**

(` in Crores)

<b>Month</b>	<b>2015-2016</b>		<b>2014-2015</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	(-) 58.10	(-) 58.10	(-) 116.44	(-) 116.44
<b>May</b>	(-) 41.07	(-) 99.17	(-) 18.32	(-) 134.76
<b>June</b>	15.16	(-) 84.01	11.43	(-) 123.33
<b>July</b>	29.15	(-) 54.86	159.03	35.70
<b>August</b>	(-) 22.62	(-) 77.48	(-) 134.09	(-) 98.39
<b>September</b>	(-) 142.02	(-) 219.50	(-) 126.79	(-) 225.18
<b>October</b>	(-) 92.81	(-) 312.31	33.27	(-) 191.91
<b>November</b>	(-) 18.64	(-) 330.95	338.06	146.15
<b>December</b>			(-) 247.79	(-) 101.64
<b>January</b>			18.80	(-) 82.84
<b>February</b>			(-) 65.62	(-) 148.46
<b>March</b>			1.41	(-) 147.07

**Accounts Officer**