

**Government of Sikkim**  
**Accounts at a Glance**  
**As at the end of November 2017**  
**(Unaudited provisional figures)**

(₹ in crore)

	Budget Estimates 2017-2018	Actuals up to November 2017	% of Actuals to Budget Estimates	
			Current year	Corresponding period of the previous year
<b>(1) Revenue Receipts</b>	<b>5326.31</b>	3216.29	60.38	49.21
(a) Tax Revenue	<b>3147.29</b>	2009.72	63.86	55.82
(i) CGST	...	0.04	...	...
(ii) SGST	...	76.71	...	...
(iii) Stamps & Registration Fees	<b>7.82</b>	7.57	96.80	113.34
(iv) Land Revenue	<b>7.08</b>	4.22	59.60	78.37
(v) Sales Tax	<b>388.26</b>	176.75	45.52	57.86
(vi) State Excise Duties	<b>155.00</b>	95.77	61.79	76.51
(vii) Taxes on Vehicles	<b>28.50</b>	19.49	68.39	65.70
(b) Non-Tax Revenue	<b>426.46</b>	417.62	97.93	66.74
(c) Grants-in-aid and contributions	<b>1752.56</b>	788.95	45.02	35.47
<b>(2) Capital Receipts</b>	<b>567.81</b>	<b>215.36</b>	<b>37.93</b>	...
(a) Recovery of Loans and advances	<b>0.80</b>	0.82	102.50	161.58
(b) Other Receipts	0.00	...	0.00	0.00
(c) Borrowing and other liabilities	<b>567.01</b>	214.54	37.84	(-) 225.03
<b>(3) Total Receipts (1+2)</b>	<b>5894.11</b>	3431.65	58.22	57.01
<b>(4) Revenue Expenditure(a+d)</b>	<b>4613.48</b>	2667.03	57.81	59.79
(a) Expenditure on Revenue Account	<b>4613.48</b>	2667.03	57.81	59.79
(b) Expenditure on Interest Payment(Revenue)	<b>369.66</b>	172.35	46.62	51.27
(c) Expenditure on Salaries/Wages(Revenue+Capital)	<b>1948.46</b>	1134.22	58.21	74.53
(d) Expenditure on Capital Accounts(excluding loans &Advances)	<b>0.00</b>	0.00	0.00	0.00
<b>(5) Capital Expenditure(a+c)</b>	<b>1263.60</b>	755.27	59.77	42.54
(a) Expenditure on Salaries/wages(Revenue + Capital)	...	...	...	...
(c) Expenditure on Capital Accounts(excluding loans & advances)	<b>1263.60</b>	755.27	59.77	42.54
<b>(6) Total Expenditure (4+5)</b>	<b>5877.08</b>	3422.30	58.23	57.01
(a) Revenue Expenditure {4(a)+5(a)}	<b>4613.48</b>	2667.03	57.81	59.74
(b) Capital Expenditure {4(d)+5(c)}	<b>1263.60</b>	755.27	59.77	42.54
(7) Loans and Advances disbursed	<b>17.05</b>	9.35	54.84	74.08
<b>(8) Revenue Surplus (+) / Deficit (-) {1-6(a)}</b>	<b>712.84</b>	549.26	77.05	6.24
<b>(9) Fiscal Surplus/Deficit {1+2(a)+(b)-6-7}</b>	<b>567.01</b>	(-)214.54	...	(-) 225.03

## Monthly Accounts Exclusion details for the year 2017-18

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	41	...	41	...	...	...	...
	Divisions	05	...	05	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
May	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	41	...	41	...	...	...	...
	Divisions	05	...	05	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
June	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	41	...	41	...	...	...	...
	Divisions	05	...	05	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
July	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	41	...	41	...	...	...	...
	Divisions	05	...	05	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
August	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	41	...	41	...	...	...	...
	Divisions	05	...	05	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
September	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	41	...	41	...	...	...	...
	Divisions	05	...	05	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
October	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	41	...	41	...	...	...	...
	Divisions	05	...	05	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
November	Treasury/PAO.	06	...	06	...	...	...	...
	Public Works	41	...	41	...	...	...	...
	Divisions	05	...	05	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...

Accounts Officer

## REVENUE RECEIPTS

### Tax Revenue

(₹ in crore)

Month	2017-2018		2016-2017	
	Monthly	Progressive	Monthly	Progressive
April	356.16	356.16	150.56	150.56
May	235.07	591.23	177.38	327.94
June	231.95	823.18	187.80	515.74
July	223.28	1046.46	171.01	686.75
August	223.87	1270.33	189.83	876.58
September	232.30	1502.63	176.54	1053.12
October	272.09	1774.72	182.56	1235.68
November	235.00	2009.72	181.46	1417.14
December			192.18	1609.32
January			179.87	1789.19
February			191.99	1981.18
March			455.29	2436.47

Accounts Officer

**REVENUE RECEIPTS****Non-Tax Revenue**

(₹ in crore)

<b>Month</b>	<b>2017-2018</b>		<b>2016-2017</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	35.04	35.04	33.19	33.19
<b>May</b>	47.39	82.43	29.17	62.36
<b>June</b>	44.59	127.02	20.93	83.29
<b>July</b>	81.09	208.11	24.65	107.94
<b>August</b>	69.26	277.37	22.43	130.37
<b>September</b>	41.77	319.14	33.84	164.21
<b>October</b>	56.24	375.38	55.33	219.54
<b>November</b>	42.24	417.62	59.27	278.81
<b>December</b>			29.88	308.69
<b>January</b>			22.61	331.30
<b>February</b>			23.65	354.95
<b>March</b>			49.65	404.60

**Accounts Officer**

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

Month	2017-2018		2016-2017	
	Monthly	Monthly	Monthly	Progressive
<b>April</b>	12.34	12.34	99.35	99.35
<b>May</b>	350.76	363.10	46.13	145.48
<b>June</b>	76.97	440.07	54.39	199.87
<b>July</b>	85.11	525.18	95.87	295.74
<b>August</b>	81.70	606.88	58.09	353.83
<b>September</b>	35.47	642.35	29.89	383.72
<b>October</b>	111.42	753.77	63.17	446.89
<b>November</b>	35.18	788.95	33.57	480.46
<b>December</b>			63.09	543.55
<b>January</b>			257.73	801.28
<b>February</b>			74.59	875.87
<b>March</b>			57.62	933.49

**Accounts Officer**

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

Month	2017-2018		2016-2017	
	Monthly	Monthly	Monthly	Progressive
<b>April</b>	0.01	0.01	0.76	0.76
<b>May</b>	0.76	0.77	0.01	0.77
<b>June</b>	0.01	0.78	0.01	0.78
<b>July</b>	0.01	0.79	0.01	0.79
<b>August</b>	0.00	0.79	0.00	0.79
<b>September</b>	0.00	0.79	0.01	0.80
<b>October</b>	0.01	0.80	0.01	0.81
<b>November</b>	0.02	0.82	0.01	0.82
<b>December</b>			0.50	1.32
<b>January</b>			0.01	1.33
<b>February</b>			0.01	1.34
<b>March</b>			0.04	1.38

**Accounts Officer**

## CAPITAL RECEIPTS

### Other Receipts

(₹ in crore)

Month	2017-2018		2016-2017	
	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 crore)

Month	2017-2018		2016-2017	
	Monthly	Progressive	Monthly	Progressive
<b>April</b>	(-) 60.26	(-) 60.26	58.10	58.10
<b>May</b>	(-) 68.51	(-) 128.77	41.07	99.17
<b>June</b>	(-) 99.14	(-) 227.91	(-) 15.16	84.01
<b>July</b>	(-) 54.39	(-) 282.30	(-) 29.15	54.86
<b>August</b>	35.91	(-) 246.39	22.62	77.48
<b>September</b>	383.53	137.14	142.02	219.50
<b>October</b>	67.10	204.24	92.81	312.31
<b>November</b>	10.30	214.54	18.63	330.94
<b>December</b>			33.05	363.99
<b>January</b>			(-) 188.79	175.20
<b>February</b>			102.15	277.35
<b>March</b>			245.03	522.38

**Accounts Officer**



**TOTAL RECEIPTS**

(₹ in crore)

<b>Month</b>	<b>2017-2018</b>		<b>2016-2017</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	343.29	343.29	341.95	341.95
<b>May</b>	565.47	908.76	293.77	635.72
<b>June</b>	254.38	1163.14	247.97	883.69
<b>July</b>	335.10	1498.24	262.38	1146.07
<b>August</b>	410.74	1908.98	292.99	1439.06
<b>September</b>	693.07	2602.05	382.29	1821.35
<b>October</b>	506.86	3108.91	393.88	2215.23
<b>November</b>	322.74	3431.65	292.94	2508.17
<b>December</b>			318.70	2826.87
<b>January</b>			271.43	3098.30
<b>February</b>			392.39	3490.69
<b>March</b>			807.63	4298.32

**Accounts Officer**

**EXPENDITURE ON INTEREST PAYMENT**

(₹ in crore)

<b>Month</b>	<b>2017-2018</b>		<b>2016-2017</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	12.16	12.16	3.92	3.92
<b>May</b>	49.34	61.50	30.16	34.08
<b>June</b>	0.38	61.88	0.00	34.08
<b>July</b>	23.33	85.21	35.23	69.31
<b>August</b>	47.59	132.80	0.00	69.31
<b>September</b>	13.84	146.64	30.30	99.61
<b>October</b>	0.00	146.64	7.26	106.87
<b>November</b>	25.71	172.35	23.03	129.90
<b>December</b>			0.12	130.02
<b>January</b>			14.13	144.15
<b>February</b>			61.43	205.58
<b>March</b>			4.03	209.61

**Accounts Officer**

## EXPENDITURE ON REVENUE ACCOUNT

(₹ in crore)

Month	2017-2018		2016-2017	
	Monthly	Progressive	Monthly	Progressive
April	343.29	343.29	341.95	341.95
May	429.51	772.80	254.16	596.11
June	225.07	997.87	233.87	829.98
July	250.70	1248.57	241.32	1071.30
August	371.93	1620.50	219.38	1290.68
September	477.15	2097.65	292.01	1582.69
October	290.09	2387.74	288.83	1871.52
November	279.29	2667.03	271.53	2143.05
December			262.29	2405.34
January			260.53	2665.87
February			342.58	3008.45
March			594.12	3602.57

Accounts Officer

## EXPENDITURE ON CAPITAL ACCOUNT

(₹ in crore)

Month	2017-2018		2016-2017	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	135.96	135.96	32.11	32.11
June	29.31	165.27	14.10	46.21
July	84.40	249.67	21.06	67.27
August	35.70	285.37	73.61	140.88
September	215.92	501.29	78.64	219.52
October	216.73	718.02	105.05	324.57
November	37.25	755.27	21.37	345.94
December			56.22	402.16
January			10.90	413.06
February			49.81	462.87
March			205.65	668.52

Accounts Officer

## TOTAL EXPENDITURE

(₹ in crore)

Month	2017-2018		2016-2017	
	Monthly	Progressive	Monthly	Progressive
April	343.29	343.29	341.95	341.95
May	565.47	908.76	286.27	628.22
June	254.38	1163.14	247.98	876.20
July	335.10	1498.24	262.37	1138.57
August	407.63	1905.87	292.99	1431.56
September	693.07	2598.94	370.65	1802.21
October	506.82	3105.76	393.88	2196.09
November	316.54	3422.30	292.91	2489.00
December			318.70	2807.70
January			271.43	3079.13
February			392.39	3471.52
March			799.77	4271.29

Accounts Officer

## TOTAL EXPENDITURE ON REVENUE ACCOUNT

(₹ in crore)

Month	2017-2018		2016-2017	
	Monthly	Progressive	Monthly	Progressive
April	343.29	343.29	341.95	341.95
May	429.51	772.80	254.16	596.11
June	225.07	997.87	233.88	829.99
July	250.70	1248.57	241.32	1071.31
August	371.93	1620.50	219.37	1290.68
September	477.15	2097.65	292.01	1582.69
October	290.09	2387.74	288.83	1871.52
November	279.29	2667.03	271.53	2143.05
December			262.49	2405.54
January			260.53	2666.07
February			342.58	3008.65
March			594.12	3602.77

Accounts Officer

## TOTAL EXPENDITURE ON CAPITAL ACCOUNT

(₹ in crore)

Month	2017-2018		2016-2017	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	135.96	135.96	32.11	32.11
June	29.31	165.27	14.09	46.20
July	84.40	249.67	21.06	67.26
August	35.70	285.37	73.61	140.87
September	215.92	501.29	78.65	219.52
October	216.73	718.02	105.05	324.57
November	37.25	755.27	21.37	345.94
December			56.22	402.16
January			10.90	413.06
February			49.81	462.87
March			205.65	668.52

**Accounts Officer**

**LOANS AND ADVANCES DISBURSED**

(₹ in crore)

<b>Month</b>	<b>2017-2018</b>		<b>2016-2017</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	7.50	7.50
<b>June</b>	0.00	0.00	0.00	7.50
<b>July</b>	0.00	0.00	0.00	7.50
<b>August</b>	3.11	3.11	0.00	7.50
<b>September</b>	0.00	3.11	11.64	19.14
<b>October</b>	0.04	3.15	0.00	19.14
<b>November</b>	6.20	9.35	0.03	19.17
<b>December</b>			0.00	19.17
<b>January</b>			0.00	19.17
<b>February</b>			0.00	19.17
<b>March</b>			7.86	27.03

**Accounts Officer**



**REVENUE SURPLUS/DEFICIT**

(₹ in crore)

<b>Month</b>	<b>2017-2018</b>		<b>2016-2017</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	60.25	60.25	(-) 58.85	(-) 58.85
<b>May</b>	203.71	263.96	(-) 1.48	(-) 60.33
<b>June</b>	128.44	392.40	29.25	(-) 31.08
<b>July</b>	138.78	531.18	50.20	19.12
<b>August</b>	2.90	534.08	50.98	70.10
<b>September</b>	(-) 167.61	366.47	(-) 51.74	18.36
<b>October</b>	149.66	516.13	12.23	30.59
<b>November</b>	33.13	549.26	2.76	33.35
<b>December</b>			22.67	56.02
<b>January</b>			199.68	255.70
<b>February</b>			(-) 52.35	203.35
<b>March</b>			(-) 31.55	171.80

**Accounts Officer**

**FISCAL SURPLUS/DEFICIT**

(₹ in crore)

<b>Month</b>	<b>2017-2018</b>		<b>2016-2017</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	60.26	60.26	(-) 58.10	(-) 58.10
<b>May</b>	68.51	128.77	(-) 41.07	(-) 99.17
<b>June</b>	99.14	227.91	15.16	(-) 84.01
<b>July</b>	54.39	282.30	29.15	(-) 54.86
<b>August</b>	(-) 35.91	246.39	(-) 22.62	(-) 77.48
<b>September</b>	(-) 383.53	(-) 137.14	(-) 142.02	(-) 219.50
<b>October</b>	(-) 67.10	(-) 204.24	(-) 92.81	(-) 312.31
<b>November</b>	(-) 10.30	(-) 214.54	(-) 18.64	(-) 330.95
<b>December</b>			(-)33.04	(-)363.99
<b>January</b>			188.79	(-) 175.20
<b>February</b>			(-) 102.15	(-) 277.35
<b>March</b>			(-) 245.03	(-) 522.38

**Accounts Officer**