

**Accounts at a Glance
As at the end of April
(Unaudited provisional figures)**

(₹ in crore)

	Budget Estimates 2026-27	Actuals up to April 2026	Percentage of Actuals to Budget Estimates	
			Current year	Corresponding period of the previous year
(1) Revenue Receipts	yet to estimate	841.50	...	5.81
(a) Tax Revenue	-do-	509.05	...	7.09
(i) CGST	-do-	99.89	...	...
(ii) SGST	-do-	156.13	...	...
(iii) IGST	-do-	...	...	...
(iv) Stamps & Registration Fees	-do-	2.70	...	18.49
(v) Land Revenue	-do-	1.58	...	1.52
(vi) Sales Tax	-do-	16.05	...	7.96
(vii) State Excise Duties	-do-	23.78	...	6.18
(viii) Taxes on Vehicles	-do-	4.82	...	6.56
(ix) Other Tax Revenue	-do-	204.10	...	...
(b) Non-Tax Revenue	-do-	88.17	...	10.59
(c) Grants-in-aid and contributions	-do-	244.28	...	1.81
(2) Capital Receipts	-do-	216.97	...	...
(a) Recovery of Loans and Advances	-do-	0.06	...	14.74
(b) Other Receipts	-do-	0.00	...	0.00
(c) Borrowing and Other Liabilities	-do-	216.91	...	11.06
(3) Total Receipts (1+2)	-do-	1058.46	...	6.79
(4) Revenue Expenditure	-do-	...	...	...
(a) Expenditure on Revenue Account	-do-	247.69	...	5.31
(b) Expenditure on Interest Payment (Revenue)	-do-	117.19	...	9.29
(c) Expenditure on Salaries/Wages (Revenue + Capital)	-do-	693.58	...	14.01
(5) Capital Expenditure (a+c)	-do-	...	...	...
(a) Expenditure on Salaries/wages (Revenue + Capital)	-do-	...	...	...
(c) Expenditure on Capital Accounts (excluding Loans & Advances)	-do-	0.00	...	1.37
(6) Total Expenditure (4+5)	-do-	1058.46	...	6.79
(a) Revenue Expenditure {4(a)+5(a)}	-do-	1058.46	...	9.06
(b) Capital Expenditure {4(d)+5(c)}	-do-	0.00	...	1.37
(7) Loans and Advances Disbursed	-do-	0.00	...	0.00
0.00(8) Revenue Surplus (+) / Deficit (-) {1-626.74(a)}	-do-	(-) 216.97	...	(-) 15.37
(9) Fiscal Surplus/Deficit {1+2(a)+(b)-6-7}	-do-	(-) 216.91	...	11.06

Note: Demand for Grants & Estimate of Receipt not received from the Finance Deptt. Government of Sikkim.

Sr. Accounts Officer/Book

Monthly Accounts Exclusion details for the year 2026-27

Months	Source	Due		Received		Excluded due to		
		Current Month	Previous Month	Current Month	Previous Month	Non Receipt	Late Receipt	Others
April	Treasury/PAO.	08	...	08	...	...	...	...
	Public Works	58	...	58	...	...	...	...
	Divisions	07	...	07	...	...	...	...
	Forest Divisions	03	...	03	...	...	...	...
	Others	03	...	03	...	...	...	...

Sr. Accounts Officer/Book

REVENUE RECEIPTS

Tax Revenue

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	509.05	509.05	538.15	538.15
May			561.92	1100.07
June			725.37	1825.44
July			547.58	2373.02
August			613.52	2986.54
September			503.03	3489.57
October			949.71	4439.28
November			552.26	4991.54
December			549.03	5540.57
January			569.38	6109.95
February			663.71	6773.66
March(P)			701.39	7475.05
March(S)				

Sr. Accounts Officer

REVENUE RECEIPTS**Non-Tax Revenue**

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	88.17	88.17	106.65	106.65
May			44.30	150.95
June			71.42	222.37
July			105.93	328.30
August			73.31	401.61
September			102.57	504.18
October			121.30	625.48
November			82.99	708.47
December			66.83	775.30
January			94.57	869.87
February			72.50	942.37
March(P)			187.03	1129.40
March(S)				

Sr. Accounts Officer

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

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	244.28	244.28	65.86	65.86
May			216.09	281.95
June			196.16	478.11
July			25.78	503.89
August			30.86	534.75
September			126.75	661.50
October			56.27	717.77
November			145.20	862.97
December			88.50	951.47
January			57.32	1008.79
February			169.40	1178.19
March(P)			424.37	1602.56
March(S)				

Sr. Accounts Officer

CAPITAL RECEIPTS**Recovery of Loans and Advances**

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	0.06	0.06	0.05	0.05
May			0.03	0.08
June			0.02	0.10
July			0.03	0.13
August			0.03	0.16
September			0.03	0.19
October			0.03	0.22
November			0.03	0.25
December			0.04	0.29
January			0.03	0.32
February			0.04	0.36
March (P)			0.00	0.36
March (S)				

Sr. Accounts Officer

CAPITAL RECEIPTS
Borrowings and other liabilities
(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	216.91	216.91	310.69	310.69
May			10.12	320.81
June			(-) 128.04	192.77
July			357.04	549.81
August			3459.44	4009.25
September			(-) 2825.80	1183.45
October			(-) 222.31	961.14
November			54.02	1015.16
December			107.07	1122.23
January			258.64	1380.87
February			243.64	1624.51
March(P)			1751.38	3375.89
March(S)				

Sr. Accounts Officer

TOTAL RECEIPTS

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	1058.46	1058.46	1021.40	1021.40
May			832.46	1853.86
June			864.92	2718.78
July			1036.35	3755.15
August			4177.16	7932.31
September			(-) 2093.42	5838.89
October			905.00	6743.89
November			834.50	7578.39
December			811.47	8389.86
January			979.95	9369.81
February			1149.29	10519.10
March(P)			3064.16	13583.26
March(S)				

Sr. Accounts Officer

EXPENDITURE ON INTEREST PAYMENT

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	117.19	117.19	99.21	99.21
May			88.52	187.73
June			19.68	207.41
July			85.78	293.19
August			46.33	339.52
September			208.14	547.66
October			59.09	606.75
November			62.05	668.80
December			19.89	688.69
January			85.70	774.39
February			46.39	820.78
March(P)			246.14	1066.92
March(S)				

Sr. Accounts Officer

EXPENDITURE ON REVENUE ACCOUNT

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	1058.46	1058.46	960.72	960.72
May			636.54	1597.26
June			650.13	2247.39
July			697.75	2945.14
August			4041.76	6986.90
September			(-) 2288.01	4698.89
October			732.12	5431.01
November			755.70	6186.71
December			674.53	6861.24
January			763.84	7625.08
February			751.82	8376.90
March(P)			1553.12	9930.02
March(S)				

Sr. Accounts Officer

EXPENDITURE ON CAPITAL ACCOUNT

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	60.68	60.68
May			195.92	256.60
June			214.80	471.40
July			338.61	810.01
August			135.40	945.41
September			194.59	1140.00
October			172.75	1312.75
November			78.68	1391.43
December			136.94	1528.37
January			216.10	1744.47
February			397.47	2141.94
March(P)			1511.04	3652.98
March(S)				

Sr. Accounts Officer

TOTAL EXPENDITURE

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	1058.46	1058.46	1021.40	1021.40
May			832.46	1853.86
June			864.93	2718.79
July			1036.36	3755.15
August			4177.16	7932.31
September			(-) 2093.42	5838.89
October			904.86	6743.75
November			834.38	7578.13
December			811.48	8389.61
January			979.94	9369.55
February			1149.51	10519.09
March(P)			3064.17	13583.26
March(S)				

Sr. Accounts Officer

LOANS AND ADVANCES DISBURSED

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May			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			0.13	0.13
November			0.12	0.25
December			0.00	0.25
January			0.00	0.25
February			0.00	0.25
March(P)			0.00	0.25
March(S)				

Sr. Accounts Officer

REVENUE SURPLUS/DEFICIT

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	(-) 216.97	(-) 216.97	(-) 250.06	(-) 250.06
May			185.77	(-) 64.29
June			342.82	278.53
July			(-) 18.46	260.07
August			(-) 3324.07	(-) 3064.00
September			(-) 3020.36	(-) 43.64
October			395.16	351.52
November			24.75	376.27
December			29.83	406.10
January			(-) 42.57	363.53
February			153.79	517.32
March(P)			(-) 240.34	276.98
March(S)				

Sr. Accounts Officer

FISCAL SURPLUS/DEFICIT

(₹ in crore)

Month	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	(-) 216.91	(-) 216.91	(-) 310.69	(-) 310.69
May			(-) 10.12	(-) 320.81
June			128.04	(-) 192.77
July			(-) 357.04	(-) 549.81
August			(-) 3459.44	(-) 4009.25
September			2825.80	(-) 1183.43
October			222.29	(-) 961.14
November			(-) 54.02	(-) 1015.16
December			(-) 107.07	(-) 1122.23
January			(-) 258.64	(-) 1380.87
February			(-) 243.64	(-) 1624.51
March(P)			(-) 1751.38	(-) 3375.89
March(S)				

Sr. Accounts Officer