

**Government of UTTARAKHAND**  
**Accounts at a Glance (at the end of March, 2016)**  
**(UNAUDITED PROVISIONAL FIGURES)**  
**Monthly Key Indicators for the month of March, 2016**

(₹ in crore)

Description	Budget estimates 2015-16 (Org.+ Sy.)	Actuals up to March, 2016	% Actuals to Budget	
			Current Year	Corresponding period of the previous year
<b>1. Revenue Receipts</b>				
<b>(a) Tax Revenue</b>	<b>14989.57</b>	14710.98	<b>98.14</b>	<b>99.78</b>
(i) Stamps and Registration Fees	777.22	870.67	112.02	100.74
(ii) Land Revenue	17.12	27.88	162.85	433.70
(iii) Sales Tax	6209.81	6105.43	98.32	100.11
(iv) State Excise Duties	1799.33	1735.39	96.45	110.50
(v) Other Taxes and Duties	27.01	32.52	120.40	101.00
<b>(b) Non-Tax Revenue</b>	<b>2068.06</b>	1219.66	<b>58.98</b>	61.43
<b>(c) Grants-in-aid and Contribution</b>	<b>8720.05</b>	5303.79	<b>60.82</b>	66.66
<b>2. Capital Receipts</b>				
(a) Recovery of Loans and Advances	37.39	27.20	72.75	99.74
(b) Other Receipts	0.00	0.00	0.00	
(c) Borrowings and Other Liabilities	8889.84	5390.78	60.64	52.50
<b>3. Total Receipts (1+2)</b>	<b>34704.91</b>	26652.41	76.80	73.98
<b>4. Non-Plan Expenditure (a+d)</b>	<b>19253.28</b>	16013.30	83.17	82.39
(a) Non-Plan Expenditure on Revenue Account	19199.58	15994.02	83.30	82.85
(b) Non-Plan Expenditure on Interest Payment (Revenue)	3380.14	2411.37	71.34	65.80
(c) Non-Plan Expenditure on Salaries/Wages (Revenue+Capital)	8636.69	7802.02	90.34	88.82
(d) Non-Plan Expenditure on Capital Account (excluding loans & advances)	53.70	19.28	35.90	55.39
<b>5. Plan Expenditure (a+c)</b>	<b>15278.96</b>	<b>10555.97</b>	<b>69.09</b>	<b>64.51</b>
(a) Plan Expenditure on Revenue Account	9498.94	6379.02	67.16	61.11
(b) Plan Expenditure on Salaries/Wages (Revenue+Capital)	602.29	445.27	73.93	69.02
(c) Plan Expenditure on Capital Account (excluding loans & advances)	5780.02	4176.95	72.27	69.03
<b>6. Total Expenditure (4+5)</b>	<b>34532.24</b>	<b>26569.27</b>	76.94	74.00
(a) Revenue Expenditure {4(a)+5(a)}	28698.52	22373.04	77.96	75.48
(b) Capital Expenditure {4(d)+5(c)}	5833.72	4196.23	71.93	68.45
<b>7. Loans and Advances disbursed</b>	<b>172.67</b>	83.14	48.15	70.78
<b>8. Revenue Surplus(+)/Deficit(-) {1-6(a)}</b>	<b>-2920.84</b>	<b>-1138.61</b>	-38.98	-8.13
<b>9. Fiscal Surplus/Deficit {1+2(a)+2(b)-6-7}</b>	<b>-8889.84</b>	<b>-5390.78</b>	-60.64	-52.50

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**REVENUE RECEIPTS****Tax Revenue**

₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	830.75	830.75	904.10	904.10
May	815.75	1646.50	663.30	1567.40
June	746.13	2392.63	1283.82	2851.22
July	2320.57	4713.20	1304.75	4155.97
August	1062.48	5775.68	929.87	5085.84
September	1080.00	6855.68	935.84	6021.68
October	1196.76	8052.44	962.20	6983.88
November	1151.26	9203.70	945.62	7929.50
December	900.17	10103.87	962.68	8892.18
January	896.51	11000.38	1031.42	9923.60
February	865.76	11866.14	815.09	10738.69
March	2844.84	14710.98	1392.10	12130.79
March (Suppl.)				

**REVENUE RECEIPTS**  
*Tax Revenue*  
*Stamps and Registration Fees*

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	68.21	68.21	55.46	55.46
May	76.93	145.14	55.55	111.01
June	72.37	217.51	52.30	163.31
July	65.63	283.14	52.65	215.96
August	61.88	345.02	76.20	292.16
September	69.22	414.24	60.07	352.23
October	92.67	506.91	52.66	404.89
November	64.22	571.13	49.23	454.12
December	71.10	642.23	65.72	519.84
January	68.14	710.37	64.72	584.56
February	77.51	787.88	65.24	649.80
March	82.79	870.67	64.26	714.06
March (Suppl.)				

**REVENUE RECEIPTS****Tax Revenue****Land Revenue****(₹ in Crores)**

<b>Month</b>	<b>2015-16</b>		<b>2014-15</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	-0.93	-0.93	0.11	0.11
<b>May</b>	0.46	-0.47	0.18	0.29
<b>June</b>	1.03	0.56	11.33	11.62
<b>July</b>	1.08	1.64	4.99	16.61
<b>August</b>	1.41	3.05	11.38	27.99
<b>September</b>	4.69	7.74	0.03	28.02
<b>October</b>	1.36	9.10	2.32	30.34
<b>November</b>	10.51	19.61	0.28	30.62
<b>December</b>	1.48	21.09	2.67	33.29
<b>January</b>	1.35	22.44	4.00	37.29
<b>February</b>	1.68	24.12	0.62	37.91
<b>March</b>	3.76	27.88	1.34	39.25
<b>March (Suppl.)</b>				

**REVENUE RECEIPTS****Tax Revenue****Sales Tax**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	456.87	456.87	473.87	473.87
May	480.20	937.07	411.64	885.51
June	472.14	1409.21	448.09	1333.60
July	494.19	1903.40	468.31	1801.91
August	433.84	2337.24	406.14	2208.05
September	421.02	2758.26	412.03	2620.08
October	521.79	3280.05	464.38	3084.46
November	508.12	3788.17	453.36	3537.82
December	270.74	4058.91	436.09	3973.91
January	278.40	4337.31	476.24	4450.15
February	246.91	4584.22	454.34	4904.49
March	1521.21	6105.43	560.36	5464.85
March (Suppl.)				

**REVENUE RECEIPTS****Tax Revenue****State Excise Duties**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	267.29	267.29	322.62	322.62
May	218.16	485.45	162.22	484.84
June	160.65	646.10	118.83	603.67
July	135.53	781.63	114.21	717.88
August	115.96	897.59	102.38	820.26
September	124.96	1022.55	109.48	929.74
October	130.33	1152.88	101.62	1031.36
November	124.77	1277.65	100.74	1132.10
December	111.22	1388.87	110.43	1242.53
January	90.86	1479.73	100.40	1342.93
February	83.90	1563.63	89.16	1432.09
March	171.76	1735.39	54.61	1486.70
March (Suppl.)				

**REVENUE RECEIPTS**  
*Tax Revenue*  
*Other Taxes and Duties*

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	0.83	0.83	1.20	1.20
May	3.13	3.96	1.62	2.82
June	2.90	6.86	4.49	7.31
July	5.12	11.98	1.85	9.16
August	2.24	14.22	2.51	11.67
September	2.40	16.62	1.68	13.35
October	2.37	18.99	1.68	15.03
November	1.65	20.64	1.72	16.75
December	0.99	21.63	1.68	18.43
January	1.66	23.29	3.07	21.50
February	0.53	23.82	1.34	22.84
March	8.70	32.52	2.42	25.26
March (Suppl.)				

**REVENUE RECEIPTS****Non-Tax Revenue****(₹ in Crores)**

<b>Month</b>	<b>2015-16</b>		<b>2014-15</b>	
	<b>Monthly</b>	<b>Progressive</b>	<b>Monthly</b>	<b>Progressive</b>
<b>April</b>	136.05	136.05	130.05	130.05
<b>May</b>	41.37	177.42	35.55	165.60
<b>June</b>	138.53	315.95	115.06	280.66
<b>July</b>	72.32	388.27	123.03	403.69
<b>August</b>	77.85	466.12	32.62	436.31
<b>September</b>	97.70	563.82	132.85	569.16
<b>October</b>	67.02	630.84	58.68	627.84
<b>November</b>	86.03	716.87	52.45	680.29
<b>December</b>	65.60	782.47	62.79	743.08
<b>January</b>	84.34	866.81	73.96	817.04
<b>February</b>	103.70	970.51	56.26	873.30
<b>March</b>	249.15	1219.66	237.09	1110.39
<b>March (Suppl.)</b>				



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

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	281.35	281.35	111.77	111.77
May	144.78	426.13	187.52	299.29
June	58.15	484.28	718.81	1018.10
July	458.58	942.86	236.22	1254.32
August	165.24	1108.10	418.72	1673.04
September	214.39	1322.49	1225.88	2898.92
October	107.77	1430.26	236.70	3135.62
November	506.56	1936.82	265.21	3400.83
December	274.23	2211.05	849.05	4249.88
January	780.26	2991.31	631.56	4881.44
February	467.61	3458.92	937.90	5819.34
March	1844.87	5303.79	1186.03	7005.37
March (Suppl.)				

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

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	4.73	4.73	7.34	7.34
May	1.47	6.20	0.33	7.67
June	0.89	7.09	1.11	8.78
July	0.87	7.96	0.98	9.76
August	0.88	8.84	0.96	10.72
September	0.94	9.78	0.89	11.61
October	0.89	10.67	0.95	12.56
November	0.86	11.53	0.88	13.44
December	4.44	15.97	0.91	14.35
January	0.92	16.89	11.02	25.37
February	0.88	17.77	0.89	26.26
March	9.43	27.20	19.32	45.58
March (Suppl.)				

**CAPITAL RECEIPTS**  
**Borrowings and other Liabilities**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	508.51	508.51	708.15	708.15
May	1233.93	1742.44	661.81	1369.96
June	1026.84	2769.28	-621.33	748.63
July	-1153.06	1616.22	-74.02	674.61
August	441.17	2057.39	806.91	1481.52
September	657.24	2714.63	-300.06	1181.46
October	510.59	3225.22	339.84	1521.30
November	792.57	4017.79	566.05	2087.35
December	462.57	4480.36	378.39	2465.74
January	-1.03	4479.33	327.83	2793.57
February	1310.81	5790.14	169.23	2962.80
March	(-)399.36	5390.78	2295.42	5258.22
March (Suppl.)				

## TOTAL RECEIPTS

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	1761.39	1761.39	1861.41	1861.41
May	2237.30	3998.69	1548.51	3409.92
June	1970.54	5969.23	1497.47	4907.39
July	1699.28	7668.51	1590.96	6498.35
August	1747.62	9416.13	2189.08	8687.43
September	2050.27	11466.40	1995.40	10682.83
October	1883.03	13349.43	1598.37	12281.20
November	2537.28	15886.71	1830.21	14111.41
December	1707.01	17593.72	2253.82	16365.23
January	1761.00	19354.72	2075.79	18441.02
February	2748.76	22103.48	1979.37	20420.39
March	4548.93	26652.41	5129.96	25550.35
March (Suppl.)				

**NON-PLAN EXPENDITURE (REVENUE A/C & CAPITAL A/C)**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	1442.04	1442.04	--	--
May	1398.71	2840.75	--	--
June	1443.00	4283.75	--	--
July	1083.59	5367.34	--	--
August	1316.16	6683.50	--	--
September	1286.73	7970.23	--	--
October	1213.45	9183.68	--	--
November	1200.17	10383.85	--	--
December	1120.57	11504.42	--	--
January	1019.03	12523.45	1224.93	12343.78
February	1518.41	14041.86	1005.62	13349.40
March	1971.44	16013.30	1662.30	15011.70
March (Suppl.)				

**NON-PLAN EXPENDITURE ON REVENUE ACCOUNT**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	1550.26	1550.26	1742.80	1742.80
May	1212.70	2762.96	985.06	2727.86
June	1429.90	4192.86	855.97	3583.83
July	1214.91	5407.77	1061.97	4645.80
August	1241.10	6648.87	1331.19	5976.99
September	1355.91	8004.78	1325.95	7302.94
October	1260.42	9265.20	1242.69	8545.63
November	1129.81	10395.01	1162.76	9708.39
December	1117.38	11512.39	1183.25	10891.64
January	891.09	12403.48	1159.55	12051.19
February	1495.15	13898.63	1090.04	13141.23
March	2095.39	15994.02	1699.65	14840.88
March (Suppl.)				

**NON-PLAN EXPENDITURE ON INTEREST PAYMENT**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	126.16	126.16	349.52	349.52
May	64.55	190.71	56.17	405.69
June	229.11	419.82	-42.01	363.68
July	141.74	561.56	114.45	478.13
August	196.37	757.93	196.14	674.27
September	285.73	1043.66	114.31	788.58
October	150.61	1194.27	168.02	956.60
November	88.36	1282.63	179.13	1135.73
December	248.04	1530.67	153.36	1289.09
January	183.55	1714.22	146.53	1435.62
February	231.08	1945.30	211.31	1646.93
March	466.07	2411.37	292.78	1939.71
March (Suppl.)				

**NON-PLAN EXPENDITURE ON SALARIES & WAGES A/c**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	1076.04	1076.04	1069.75	1069.75
May	506.21	1582.25	477.45	1547.20
June	762.95	2345.20	535.17	2082.37
July	619.30	2964.50	623.66	2706.03
August	626.93	3591.43	631.98	3338.01
September	611.26	4202.69	592.38	3930.39
October	631.71	4834.40	634.70	4565.09
November	625.31	5459.71	591.28	5156.37
December	530.02	5989.73	585.27	5741.64
January	400.05	6389.78	607.57	6349.21
February	713.16	7102.94	440.33	6789.54
March	699.08	7802.02	421.99	7211.53
March (Suppl.)				



**NON-PLAN EXPENDITURE ON CAPITAL ACCOUNT**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	-108.22	-108.22	-28.35	-28.35
May	186.01	77.79	104.92	76.57
June	13.10	90.89	52.40	128.97
July	-131.32	-40.43	1.98	130.95
August	75.06	34.63	102.45	233.40
September	-69.18	-34.55	-112.59	120.81
October	-46.97	-81.52	-59.31	61.50
November	70.36	-11.16	22.84	84.34
December	3.19	-7.97	142.87	227.21
January	127.94	119.97	65.38	292.59
February	23.26	143.23	-84.42	208.17
March	(-)123.95	19.28	(-)37.35	170.82
March (Suppl.)				

**PLAN EXPENDITURE (REVENUE A/C & CAPITAL A/C)**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	319.35	319.35	--	--
May	819.42	1138.77	--	--
June	527.54	1666.31	--	--
July	615.69	2282.00	--	--
August	408.18	2690.18	--	--
September	763.54	3453.72	--	--
October	669.58	4123.30	--	--
November	1336.91	5460.21	--	--
December	586.34	6046.55	--	--
January	741.45	6788.00	848.88	6092.46
February	1226.67	8014.67	973.70	7066.16
March	2541.30	10555.97	3322.01	10388.17
March (Suppl.)				

**PLAN EXPENDITURE ON REVENUE ACCOUNT**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	240.65	240.65	105.07	105.07
May	392.90	633.55	334.47	439.54
June	186.52	820.07	331.75	771.29
July	367.87	1187.94	288.57	1059.86
August	302.89	1490.83	427.65	1487.51
September	519.02	2009.85	495.71	1983.22
October	403.12	2412.97	221.56	2204.78
November	986.70	3399.67	203.18	2407.96
December	456.87	3856.54	507.57	2915.53
January	303.14	4159.68	492.63	3408.16
February	776.69	4936.37	688.92	4097.08
March	1442.65	6379.02	1522.56	5619.64
March (Suppl.)				

**PLAN EXPENDITURE ON SALARIES & WAGES**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	51.83	51.83	48.45	48.45
May	27.81	79.64	20.86	69.31
June	39.32	118.96	31.83	101.14
July	35.16	154.12	30.74	131.88
August	34.46	188.58	31.72	163.60
September	35.13	223.71	28.56	192.16
October	34.82	258.53	37.04	229.20
November	37.43	295.96	31.11	260.31
December	32.36	328.32	29.71	290.02
January	20.83	349.15	30.65	320.67
February	45.76	394.91	24.87	345.54
March	50.36	445.27	24.65	370.19
March (Suppl.)				

**PLAN EXPENDITURE ON CAPITAL ACCOUNT**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	78.70	78.70	41.89	41.89
May	426.52	505.22	124.01	165.90
June	341.02	846.24	257.35	423.25
July	247.82	1094.06	238.44	661.69
August	105.29	1199.35	327.75	989.44
September	244.52	1443.87	286.10	1275.54
October	266.46	1710.33	193.43	1468.97
November	350.21	2060.54	441.38	1910.35
December	129.47	2190.01	417.70	2328.05
January	438.31	2628.32	356.25	2684.30
February	449.98	3078.30	284.78	2969.08
March	1098.65	4176.95	1799.45	4768.53
March (Suppl.)				

## TOTAL EXPENDITURE

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	1761.39	1761.39	1861.41	1861.41
May	2218.13	3979.52	1548.51	3409.92
June	1970.54	5950.06	1497.47	4907.39
July	1699.28	7649.34	1590.96	6498.35
August	1724.34	9373.68	2189.08	8687.43
September	2050.27	11423.95	1995.40	10682.83
October	1883.03	13306.98	1598.37	12281.20
November	2537.08	15844.06	1830.21	14111.41
December	1706.91	17550.97	2253.82	16365.23
January	1760.48	19311.45	2073.81	18436.24
February	2745.08	22056.53	1979.32	20415.56
March	4512.74	26569.27	4984.31	25399.87
March (Suppl.)				

## TOTAL EXPENDITURE ON REVENUE ACCOUNT

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	1790.91	1790.91	1847.87	1847.87
May	1605.60	3396.51	1319.53	3167.40
June	1616.42	5012.93	1187.72	4355.12
July	1582.78	6595.71	1350.54	5705.66
August	1543.99	8139.70	1758.84	7464.50
September	1874.93	10014.63	1821.66	9286.16
October	1663.54	11678.17	1464.25	10750.41
November	2116.51	13794.68	1365.94	12116.35
December	1574.25	15368.93	1690.82	13807.17
January	1194.23	16563.16	1652.18	15459.35
February	2271.84	18835.00	1778.96	17238.31
March	3538.04	22373.04	3222.21	20460.52
March (Suppl.)				

## TOTAL EXPENDITURE ON CAPITAL ACCOUNT

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	-29.52	-29.52	13.54	13.54
May	612.53	583.01	228.93	242.47
June	354.12	937.13	309.75	552.22
July	116.50	1053.63	240.42	792.64
August	180.35	1233.98	430.20	1222.84
September	175.34	1409.32	173.51	1396.35
October	219.49	1628.81	134.12	1530.47
November	420.57	2049.38	464.22	1994.69
December	132.66	2182.04	560.57	2555.26
January	566.25	2748.29	421.63	2976.89
February	473.24	3221.53	200.36	3177.25
March	974.70	4196.23	1762.10	4939.35
March (Suppl.)				



## LOANS AND ADVANCES DISBURSED

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	19.17	19.17	0.05	0.05
June	--	19.17	--	0.05
July	--	19.17	--	0.05
August	23.28	42.45	0.04	0.09
September	--	42.45	0.23	0.32
October	--	42.45	--	0.32
November	0.20	42.65	0.05	0.37
December	0.10	42.75	2.43	2.80
January	0.52	43.27	1.98	4.78
February	3.68	46.95	0.05	4.83
March	36.19	83.14	145.65	150.48
March (Suppl.)				

## REVENUE SURPLUS/DEFICIT

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	-542.76	-542.76	-701.95	-701.95
May	-603.70	-1146.46	-433.16	-1135.11
June	-673.61	-1820.07	929.97	-205.14
July	1268.69	-551.38	313.46	108.32
August	-238.42	-789.80	-377.63	-269.31
September	-482.84	-1272.64	472.91	203.60
October	-291.99	-1564.63	-206.67	-3.07
November	-372.66	-1937.29	-102.66	-105.73
December	-334.25	-2271.54	183.70	77.97
January	566.88	-1704.66	84.76	162.73
February	-834.77	-2539.43	30.29	193.02
March	1400.82	-1138.61	-406.99	-213.97
March (Suppl.)				

**FISCAL SURPLUS/DEFICIT**

(₹ in Crores)

Month	2015-16		2014-15	
	Monthly	Progressive	Monthly	Progressive
April	-508.51	-508.51	-708.15	-708.15
May	-1233.93	-1742.44	-661.81	-1369.96
June	-1026.84	-2769.28	621.33	-748.63
July	1153.06	-1616.22	74.02	-674.61
August	-441.17	-2057.39	-806.91	-1481.52
September	-657.24	-2714.63	300.06	-1181.46
October	-510.59	-3225.22	-339.84	-1521.30
November	-792.57	-4017.79	-566.05	-2087.35
December	-462.57	-4480.36	-378.38	-2465.74
January	1.03	-4479.33	-327.83	-2793.57
February	-1310.81	-5790.14	-169.23	-2962.80
March	399.36	-5390.78	-2295.42	-5258.22
March (Suppl.)				

Sd/-  
Accounts Officer/Book-(C)

<b>Monthly Accounts Exclusion Details for the month of March, 2016</b>							
<b>Source</b>	<b>Due</b>		<b>Received</b>		<b>Excluded due to</b>		
	<b>Current month March 2016</b>	<b>Previous month</b>	<b>Current month March 2016</b>	<b>Previous month</b>	<b>Non Receipt</b>	<b>Discrepancies</b>	<b>Others</b>
<b>Treasury/ PAO</b>	20	0	20	0	0	0	0
<b>Public Works Divisions</b>	196	0	196	0	0	0	0
<b>Forest Divisions</b>	55	0	55	0	0	0	0
<b>Others</b>	0	0	0	0	0	0	0

Sd/-  
Accounts Officer/Book-C