



सत्यमेव जयते



**GOVERNMENT OF NAGALAND**

**ANNUAL FINANCIAL STATEMENT**

**(BUDGET)**

**FOR THE YEAR 2026-27**

**( As laid before the State Legislature )**

**Dr. Neiphiu Rio**  
**Chief Minister**  
**and**  
**Minister-in-Charge, Finance.**

**Kohima, the 26<sup>th</sup> March, 2026**

**STATEMENT - I CONSOLIDATED FUND OF NAGALAND**  
**REVENUE ACCOUNT - RECEIPTS**

( In Lakhs of Rupees )

		Accounts 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
<b>A. TAX REVENUE</b>					
<b>(a) Goods and Services Tax</b>					
0005	Central Goods and Services Tax	213861.00	235629.00	219901.00	200784.00
0006	State Goods and Services Tax	107680.33	126316.81	118853.00	136092.42
0008	Integrated Goods and Services Tax	0.00	0.00	0.00	0.00
<b>Total : (a) Goods and Services Tax</b>		<b>321541.33</b>	<b>361945.81</b>	<b>338754.00</b>	<b>336876.42</b>
<b>(b) Taxes on Income and Expenditure</b>					
0020	Corporation Tax	207777.00	226004.00	235577.00	215505.00
0021	Taxes on Income other than Corporation Tax	264971.00	301555.00	283070.00	261257.00
0028	Other Taxes on Income and Expenditure	3205.16	3210.00	3210.00	3210.00
<b>Total : (b) Taxes on Income and Expenditure</b>		<b>475953.16</b>	<b>530769.00</b>	<b>521857.00</b>	<b>479972.00</b>
<b>(c) Taxes on Property, Capital and other Transactions</b>					
0029	Land Revenue	101.43	130.00	115.00	180.00
0030	Stamps and Registration Fees	400.12	360.00	425.00	500.00
0032	Taxes on Wealth (Including CGST)	0.00	0.00	0.00	0.00
0035	Taxes on Immovable Property other than Agricultural Land	0.00	0.00	0.00	0.00
<b>Total : (c) Taxes on Property, Capital and other Transactions</b>		<b>501.55</b>	<b>490.00</b>	<b>540.00</b>	<b>680.00</b>
<b>(d) Taxes on Commodities and Services other Goods and Services Tax</b>					
0037	Customs	37256.86	37254.00	41157.00	39166.00
0038	Union Excise Duties	7172.00	7739.00	12081.00	16686.00
0039	State Excise	517.80	475.00	480.00	540.00
0040	Taxes on Sales, Trade Etc.	31834.91	32500.00	34200.00	39500.00
0041	Taxes on Vehicles	22380.65	21000.00	21810.00	22995.00
0042	Taxes on Goods And Passengers	3834.82	3000.00	3600.00	3650.00
0043	Taxes and Duties On Electricity	997.70	850.00	900.00	950.00
0044	Service Tax	26.00	23.00	0.00	0.00
0045	Other Taxes and Duties On Commodities and Services	1175.00	1166.00	817.00	730.00
<b>Total : (d) Taxes on Commodities and Services other Goods and Services Tax</b>		<b>105195.74</b>	<b>104007.00</b>	<b>115045.00</b>	<b>124217.00</b>
<b>Total : A. TAX REVENUE</b>		<b>903191.78</b>	<b>997211.81</b>	<b>976196.00</b>	<b>941745.42</b>
<b>B. NON-TAX REVENUE</b>					
<b>(a) Fiscal Services</b>					
Share of Central Taxes		732238.86	809370.00	792603.00	734128.00
Own Tax Revenue		170952.92	187841.81	183593.00	207617.42

**STATEMENT - I CONSOLIDATED FUND OF NAGALAND**  
**REVENUE ACCOUNT - RECEIPTS**

( In Lakhs of Rupees )

		Accounts 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
0047	Other Fiscal Services	0.00	0.00	0.00	0.00
<b>Total : (a) Fiscal Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(b) Interest Receipts , Dividends and Profits</b>					
0049	Interest Receipts	1175.53	1200.00	6000.00	2500.00
0050	Dividends and Profits	261.93	305.00	305.00	305.00
<b>Total : (b) Interest Receipts , Dividends and Profits</b>		<b>1437.46</b>	<b>1505.00</b>	<b>6305.00</b>	<b>2805.00</b>
<b>(c) Other Non-Tax Revenue</b>					
<b>(i) General Services</b>					
0051	Public Service Commission	125.51	150.00	175.00	175.00
0055	Police	9718.46	2500.00	1500.00	1500.00
0056	Jails	0.18	1.00	1.00	1.00
0058	Stationery and Printing	2.33	0.00	1.00	1.00
0059	Public Works	170.40	125.00	160.00	175.00
0070	Other Administrative Services	716.81	475.00	485.00	525.00
0071	Contributions And Recoveries Towards Pension and other Retirement Benefits	1269.47	1015.00	1500.00	2000.00
0075	Miscellaneous General Services	3004.90	3500.00	2850.00	3500.00
<b>Total : (i) General Services</b>		<b>15008.06</b>	<b>7766.00</b>	<b>6672.00</b>	<b>7877.00</b>
<b>(ii) Social Services</b>					
0202	Education, Sports, Art And Culture	301.15	280.00	350.00	375.00
0210	Medical and Public Health	1691.14	150.00	30.00	30.00
0211	Family Welfare	0.00	0.00	0.00	0.00
0215	Water Supply and Sanitation	286.96	340.00	340.00	375.00
0216	Housing	1416.28	1515.00	1520.00	1585.00
0217	Urban Development	4.77	4.00	3.00	3.00
0220	Information and Publicity	4.92	2.00	6.15	6.25
0230	Labour and Employment	30.95	15.00	18.00	19.00
0235	Social Security and Welfare	574.91	25.00	12.50	13.25
0250	Other Social Services	0.40	4.00	2.00	2.00
<b>Total : (ii) Social Services</b>		<b>4311.48</b>	<b>2335.00</b>	<b>2281.65</b>	<b>2408.50</b>
<b>(iii) Economic Services</b>					
0401	Crop Husbandry	369.24	405.00	30.00	30.00
0403	Animal Husbandry	62.11	65.00	65.00	65.00
0404	Dairy Development	0.00	0.00	0.00	0.00
0405	Fisheries	3.10	2.00	4.00	4.10

**STATEMENT - I CONSOLIDATED FUND OF NAGALAND**  
**REVENUE ACCOUNT - RECEIPTS**

( In Lakhs of Rupees )

		<b>Accounts 2024-2025</b>	<b>Budget 2025-2026</b>	<b>Revised 2025-2026</b>	<b>Budget 2026-2027</b>
0406	Forestry and Wild Life	3708.20	3125.00	3250.00	3600.00
0408	Food Storage and Warehousing	3.75	5.00	18.00	20.00
0415	Agricultural Research and Education	0.00	0.00	0.00	0.00
0425	Cooperation	5.18	6.00	4.00	4.00
0435	Other Agricultural Programmes	2.52	0.00	4.00	4.00
0515	Other Rural Development Programmes	11.29	40.00	4.00	4.00
0552	North Eastern Areas	0.00	0.00	0.00	0.00
0575	Other Special Areas Programmes	5.22	0.00	0.00	0.00
0702	Minor Irrigation	0.00	0.00	5.00	5.00
0801	Power	41138.30	42500.00	35000.00	45000.00
0802	Petroleum	0.00	0.00	0.00	0.00
0851	Village and Small Industries	13.89	5.00	7.00	8.00
0853	Non-ferrous Mining and Metallurgical Industries	321.97	450.00	230.00	450.00
1053	Civil Aviation	282.04	200.00	225.00	250.00
1054	Roads and Bridges	38.94	50.00	50.00	52.00
1055	Road Transport	1080.55	810.00	1005.00	1100.00
1275	Other Communication Services	5.55	20.00	25.00	28.00
1425	Other Scientific Research	2.43	2.00	2.00	2.00
1452	Tourism	69.50	55.00	75.00	80.00
1475	Other General Economic Services	37.39	25.00	30.00	30.00
<b>Total : (iii) Economic Services</b>		<b>47161.17</b>	<b>47765.00</b>	<b>40033.00</b>	<b>50736.10</b>
<b>Total : (c) Other Non-Tax Revenue</b>		<b>66480.71</b>	<b>57866.00</b>	<b>48986.65</b>	<b>61021.60</b>
<b>Total : B. NON-TAX REVENUE</b>		<b>67918.17</b>	<b>59371.00</b>	<b>55291.65</b>	<b>63826.60</b>
TOTAL OWN REVENUE (TAX & NON-TAX)		238871.09	247212.81	238884.65	271444.02
<b>C. GRAND-IN-AID And Contributions</b>					
1601	Grants-in-aid from Central Government	637542.89	817842.84	670225.21	943940.12
<b>Total : C. GRAND-IN-AID And Contributions</b>		<b>637542.89</b>	<b>817842.84</b>	<b>670225.21</b>	<b>943940.12</b>
<b>TOTAL : REVENUE ACCOUNT RECEIPTS</b>		<b>1608652.84</b>	<b>1874425.65</b>	<b>1701712.86</b>	<b>1949512.14</b>



**STATEMENT - I CONSOLIDATED FUND OF NAGALAND**  
**REVENUE ACCOUNT - DISBURSEMENT**

( In Lakhs of Rupees )

		Accounts 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
<b>A. General Services</b>					
<b>(a) Organs of State</b>					
2011	State Legislature	4590.91	4150.49	4648.83	4094.63
2012	Governor	1136.11	1198.03	1100.68	1184.69
2013	Council of Ministers	1488.31	1163.94	1442.94	1232.70
2014	Administration of Justice	5675.58	4990.60	5329.55	5030.09
2015	Election	5872.21	1923.56	2497.42	1963.59
<b>Total : (a) Organs of State</b>		<b>18763.12</b>	<b>13426.62</b>	<b>15019.42</b>	<b>13505.70</b>
<b>(b) Fiscal Services</b>					
2029	Land Revenue	2975.52	3023.68	3068.97	2995.47
2030	Stamps and Registration	242.82	50.00	235.80	50.00
2039	State Excise	2768.47	2836.50	2806.59	2887.06
2040	Sales Tax	2285.63	2603.23	2695.49	2426.81
2041	Taxes on Vehicles	2279.50	1972.97	2566.96	1983.28
2045	Other Taxes and Duties on Commodities and Services	262.07	294.86	303.69	291.82
2047	Other Fiscal Services	10.00	8.00	8.00	8.00
<b>Total : (b) Fiscal Services</b>		<b>10824.01</b>	<b>10789.24</b>	<b>11685.50</b>	<b>10642.44</b>
<b>(c) Interest payment and servicing of debt</b>					
2048	Appropriation for Reduction or Avoidance of Debt	10000.00	10500.00	0.00	10000.00
2049	Interest Payment	117369.11	132682.53	126458.93	144328.91
<b>Total : (c) Interest payment and servicing of debt</b>		<b>127369.11</b>	<b>143182.53</b>	<b>126458.93</b>	<b>154328.91</b>
<b>(d) Administrative services</b>					
2051	Public Service Commission	1492.67	1468.11	1415.88	1315.59
2052	Secretariat General Services	26160.23	27316.48	25977.51	26686.84
2053	District Administration	20071.87	20855.27	20782.13	20839.46
2054	Treasury and Accounts Administration	4726.17	6466.36	5198.66	6539.75
2055	Police	197842.73	196930.70	193769.29	211889.82
2056	Jails	6378.03	6992.73	8534.53	7111.65
2058	Stationery and Printing	3357.65	3353.62	3256.48	3384.95
2059	Public Works	24895.84	23987.03	24991.53	25335.67
2062	Vigilance	1153.35	1107.83	1081.01	1073.25
2070	Other Administrative Services	12455.60	11685.46	12349.45	11960.02
<b>Total : (d) Administrative services</b>		<b>298534.14</b>	<b>300163.59</b>	<b>297356.47</b>	<b>316137.00</b>
<b>(e) Pensions and Miscellaneous General services</b>					
2071	Pensions and Other	319975.73	387171.00	344667.72	392838.73

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**REVENUE ACCOUNT - DISBURSEMENT**

( In Lakhs of Rupees )

		Accounts 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
2075	Miscellaneous, General Services	408.42	398.06	413.11	351.94
<b>Total : (e) Pensions and Miscellaneous General services</b>		<b>320384.15</b>	<b>387569.06</b>	<b>345080.83</b>	<b>393190.67</b>
<b>Total : A. General Services</b>		<b>775874.53</b>	<b>855131.04</b>	<b>795601.15</b>	<b>887804.72</b>
<b>B. Social Services</b>					
2202	General Education	225307.84	235640.10	225037.51	242424.46
2203	Technical Education	4768.36	3348.44	3855.85	3568.04
2204	Sports and Youth Services	6280.90	5281.48	7042.18	5161.89
2205	Art and Culture	2759.54	2666.16	2848.93	2725.84
2210	Medical and Public Health	84678.40	87881.50	88279.89	67304.88
2211	Family Welfare	4526.18	8729.44	4912.85	5200.00
2215	Water Supply and Sanitation	13481.36	12131.84	13806.50	15572.72
2216	Housing	7676.03	27093.77	3800.51	43867.12
2217	Urban Development	12661.85	10125.25	16148.42	16767.72
2220	Information and Publicity	4742.46	4344.44	4880.00	4849.70
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	7067.68	5167.25	5492.69	7323.18
2230	Labour, Employment and Skill Development	4720.20	4806.36	4469.15	4541.33
2235	Social Security and Welfare	32632.54	35071.48	27443.44	26566.88
2236	Nutrition	5424.72	10647.06	4934.50	11649.64
2245	Relief on Account of Natural Calamities	24239.85	5745.00	23947.50	9045.00
2251	Secretariat Social Services	2646.15	7757.33	2060.59	31028.43
<b>Total : B. Social Services</b>		<b>443614.06</b>	<b>466436.90</b>	<b>438960.51</b>	<b>497596.83</b>
<b>C. Economic Services</b>					
<b>(a) Agriculture and Allied Activities</b>					
2401	Crop Husbandry	45041.86	56973.63	52915.12	58881.61
2402	Soil and Water Conservation	6588.02	7076.61	7151.68	7049.32
2403	Animal Husbandry	11781.75	12593.42	12648.48	12681.52
2404	Dairy Development	13.74	0.00	8.13	0.00
2405	Fisheries	5028.22	9406.17	4413.68	6845.11
2406	Forestry and Wildlife	12106.52	14911.77	11452.41	15209.16
2408	Food, Storage and Warehousing	10902.44	8670.70	12229.77	9498.33
2415	Agriculture Research and Education	2124.91	1976.88	2271.37	2371.75
2425	Co-operation	3014.64	2889.82	2811.97	2725.38
<b>Total : (a) Agriculture and Allied Activities</b>		<b>96602.10</b>	<b>114499.00</b>	<b>105902.61</b>	<b>115262.18</b>
<b>(b) Rural Development</b>					

**STATEMENT - I CONSOLIDATED FUND OF NAGALAND**  
**REVENUE ACCOUNT - DISBURSEMENT**

( In Lakhs of Rupees )

		Accounts 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
2501	Special Programme for Rural Development	15190.00	33170.86	23176.82	30173.38
2505	Rural Employment	19680.81	47310.40	14147.10	55617.02
2515	Other Rural Development Programme	13449.99	14300.49	24067.44	22524.73
<b>Total : (b) Rural Development</b>		<b>48320.80</b>	<b>94781.75</b>	<b>61391.36</b>	<b>108315.13</b>
<b>(c) Special Areas Programme</b>					
2552	North Eastern Areas	0.00	0.00	0.00	0.00
2575	Other Special Areas Programme	3000.59	3763.43	4923.67	8852.40
<b>Total : (c) Special Areas Programme</b>		<b>3000.59</b>	<b>3763.43</b>	<b>4923.67</b>	<b>8852.40</b>
<b>(d) Irrigation and Flood Control</b>					
2702	Minor Irrigation	4032.18	4246.84	4019.35	4069.92
<b>Total : (d) Irrigation and Flood Control</b>		<b>4032.18</b>	<b>4246.84</b>	<b>4019.35</b>	<b>4069.92</b>
<b>(e) Energy</b>					
2801	Power	77401.05	82425.89	76560.82	82726.50
2810	New and Renewable Energy	595.41	630.30	700.49	701.18
<b>Total : (e) Energy</b>		<b>77996.46</b>	<b>83056.19</b>	<b>77261.31</b>	<b>83427.68</b>
<b>(f) Industry and Minerals</b>					
2851	Village and Small Industries	15675.33	12748.27	14228.05	13253.56
2853	Mining and Metallurgical Non-ferrous Industries	4251.92	4275.66	4817.29	4444.95
<b>Total : (f) Industry and Minerals</b>		<b>19927.25</b>	<b>17023.93</b>	<b>19045.34</b>	<b>17698.51</b>
<b>(g) Transport</b>					
3053	Civil Aviation	1632.21	1500.00	1713.26	1500.00
3054	Roads and Bridges	45087.82	44765.67	46760.18	46915.03
3055	Road Transport	8877.71	8736.45	8796.36	8620.87
3056	Inland Water Transport	0.00	0.00	0.00	0.00
<b>Total : (g) Transport</b>		<b>55597.74</b>	<b>55002.12</b>	<b>57269.80</b>	<b>57035.90</b>
<b>(h) Science Technology</b>					
3425	Other Scientific Research	1341.82	1210.30	1541.08	1385.10
3435	Ecology and Environment	155.45	155.45	255.45	155.45
<b>Total : (h) Science Technology</b>		<b>1497.27</b>	<b>1365.75</b>	<b>1796.53</b>	<b>1540.55</b>
<b>(i) General Economic Services</b>					
3451	Secretariat Economic Services	6643.28	7981.82	7670.67	6195.26
3452	Tourism	2133.64	2478.30	2685.25	2459.95
3454	Census Surveys and Statistics	5351.44	5510.94	5530.13	5696.58
3475	Other General Economic Services	1378.13	1374.65	1455.89	1314.47
<b>Total : (i) General Economic Services</b>		<b>15506.49</b>	<b>17345.71</b>	<b>17341.94</b>	<b>15666.26</b>
<b>Total : C. Economic Services</b>		<b>322480.88</b>	<b>391084.72</b>	<b>348951.91</b>	<b>411868.53</b>
<b>TOTAL : REVENUE ACCOUNT DISBURSEMENTS</b>		<b>1541969.47</b>	<b>1712652.66</b>	<b>1583513.57</b>	<b>1797270.08</b>

**STATEMENT - I CONSOLIDATED FUND OF NAGALAND**  
**CAPITAL ACCOUNT - DISBURSEMENT**

( In Lakhs of Rupees )

		Accounts 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
<b>A. Capital Account of General Services</b>					
4055	Capital Outlay on Police	13606.69	1739.69	7838.35	1914.01
4058	Capital Outlay on Printing and Stationery	200.00	0.00	0.00	0.00
4059	Capital Outlay on Public Works	54427.65	60165.94	61041.82	75365.96
4070	Capital Outlay on Other Administrative Services	0.00	0.00	162.61	0.00
<b>Total : A. Capital Account of General Services</b>		<b>68234.34</b>	<b>61905.63</b>	<b>69042.78</b>	<b>77279.97</b>
<b>B. Capital Account of Social Services</b>					
4202	Capital Outlay on Education, Sports, Art and Culture	42032.47	39808.81	33663.45	34234.34
4210	Capital Outlay on Medical and Public Health	5323.37	5307.70	17673.99	23188.67
4215	Capital Outlay on Water Supply and Sanitation	4933.69	5456.63	5691.24	1412.95
4216	Capital Outlay on Housing	7653.31	5543.67	6717.00	4172.32
4217	Capital Outlay on Urban Development	39835.98	35818.76	29570.57	36357.80
4220	Capital Outlay on Information and Publicity	200.27	250.00	385.43	359.73
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	6512.22	19365.00	16561.13	20350.00
4235	Capital Outlay on Social Security and Welfare	11263.96	1446.00	7147.06	1826.55
4250	Capital Outlay on other Social Services	17694.78	1615.51	40906.66	550.00
<b>Total : B. Capital Account of Social Services</b>		<b>135450.05</b>	<b>114612.08</b>	<b>158316.53</b>	<b>122452.36</b>
<b>C. Capital Account Of Economic Services</b>					
<b>(a) Capital Account of Agriculture and Allied Activities</b>					
4401	Capital Outlay on Crop Husbandry	1380.10	1404.84	3214.67	1015.16
4402	Capital Outlay on Soil and Water Conservation	925.00	902.12	996.51	467.06
4403	Capital outlay on Animal Husbandry	912.13	476.00	500.59	550.00
4405	Capital Outlay on Fisheries	133.82	150.00	190.00	200.00
4406	Capital Outlay on Forestry and Wildlife	5627.37	7201.64	6781.48	6722.72
4408	Capital Outlay on Food Storage and Ware Housing	455.93	610.00	977.82	968.96
4425	Capital Outlay on Co-operation	0.00	0.00	0.00	0.00
4435	Capital Outlay on Other Agricultural Programmes	5402.17	8420.00	4518.64	8420.00
<b>Total : (a) Capital Account of Agriculture and Allied Activities</b>		<b>14836.52</b>	<b>19164.60</b>	<b>17179.71</b>	<b>18343.90</b>
<b>(b) Capital Account of Rural Development</b>					
4515	Capital Outlay on other Rural Development Programme	909.69	500.00	923.25	1100.00
<b>Total : (b) Capital Account of Rural Development</b>		<b>909.69</b>	<b>500.00</b>	<b>923.25</b>	<b>1100.00</b>
<b>(c) Capital Account of Special Areas Programme</b>					
4552	Capital Outlay on North Eastern Areas	86.91	0.00	0.00	0.00

**STATEMENT - I CONSOLIDATED FUND OF NAGALAND**  
**CAPITAL ACCOUNT - DISBURSEMENT**

( In Lakhs of Rupees )

		Accounts 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
4575	Capital Outlay on Other Special Areas Programme	12563.01	16802.12	11899.24	8266.60
<b>Total : (c) Capital Account of Special Areas Programme</b>		<b>12649.92</b>	<b>16802.12</b>	<b>11899.24</b>	<b>8266.60</b>
<b>(d) Capital Account of Irrigation and Flood Control</b>					
4702	Capital Outlay on Minor Irrigation	5256.38	18308.14	3304.60	9023.91
<b>Total : (d) Capital Account of Irrigation and Flood Control</b>		<b>5256.38</b>	<b>18308.14</b>	<b>3304.60</b>	<b>9023.91</b>
<b>(e) Capital Account of Energy</b>					
4801	Capital Outlay on Power Project	3531.76	6128.97	8875.68	6072.19
4810	Capital Outlay on Non-conventional Sources of Energy	6221.60	1300.00	1324.85	300.00
<b>Total : (e) Capital Account of Energy</b>		<b>9753.36</b>	<b>7428.97</b>	<b>10200.53</b>	<b>6372.19</b>
<b>(f) Capital Account of Industries</b>					
4851	Capital Outlay on Village and Small Industries	10420.00	160.00	282.12	250.00
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	3509.23	200.00	825.00	589.00
<b>Total : (f) Capital Account of Industries</b>		<b>13929.23</b>	<b>360.00</b>	<b>1107.12</b>	<b>839.00</b>
<b>(g) Capital Account of Transport</b>					
5053	Capital Outlay on Civil Aviation	346.46	0.00	0.00	0.00
5054	Capital Outlay on Roads and Bridges	85308.30	55900.00	114054.08	51918.00
5055	Capital Outlay on Road Transport	681.13	1006.03	1305.57	901.60
5056	Capital Outlay on Inland Water Transport	0.00	0.00	0.00	0.00
<b>Total : (g) Capital Account of Transport</b>		<b>86335.89</b>	<b>56906.03</b>	<b>115359.65</b>	<b>52819.60</b>
<b>(h) Capital Account of Science, Technology and Environment</b>					
5425	Capital Outlay on other Scientific and Environmental Research	0.00	171.40	171.40	249.20
<b>Total : (h) Capital Account of Science, Technology and Environment</b>		<b>0.00</b>	<b>171.40</b>	<b>171.40</b>	<b>249.20</b>
<b>(i) Capital Account of General Economic Services</b>					
5452	Capital Outlay on Tourism	4795.66	300.00	29756.12	650.00
5453	Capital Outlay on Foreign Trade and Export Promotion	45.00	50.00	0.00	50.00
5475	Capital Outlay on other General Economic Services	235.00	360.00	360.00	391.18
<b>Total : (i) Capital Account of General Economic Services</b>		<b>5075.66</b>	<b>710.00</b>	<b>30116.12</b>	<b>1091.18</b>
<b>Total : C. Capital Account Of Economic Services</b>		<b>148746.65</b>	<b>120351.26</b>	<b>190261.62</b>	<b>98105.58</b>
<b>E. Public Debt</b>					
6003	Internal Debt of the State Government	458591.41	456433.27	770508.44	116388.91
6004	Loans and Advances From Central Government	904.84	3889.42	1116.44	1156.44
<b>Total : E. Public Debt</b>		<b>459496.25</b>	<b>460322.69</b>	<b>771624.88</b>	<b>117545.35</b>
<b>F. Loans and Advances</b>					
6425	Loans for Co-Operation	0.00	0.00	0.00	0.00



**STATEMENT - I 'A' DISBURSEMENTS 'CHARGED' ON THE CONSOLIDATED  
FUND OF NAGALAND**

( In Lakhs of Rupees )

		<b>Accounts 2024-2025</b>	<b>Budget 2025-2026</b>	<b>Revised 2025-2026</b>	<b>Budget 2026-2027</b>
<b>DISBURSEMENTS MET FROM REVENUE</b>					
2011	State Legislature	268.28	164.36	322.56	174.36
2012	Governor	1136.11	1198.03	1100.68	1184.69
2014	Administration of Justice	1221.59	1260.13	1340.46	1397.98
2048	Appropriation for Reduction or Avoidance of Debt	10000.00	10500.00	0.00	10000.00
2049	Interest Payment	115784.34	131822.53	124700.29	142410.83
2051	Public Service Commission	1122.94	1076.10	999.44	936.92
2062	Vigilance	1153.35	1107.83	1081.01	1073.25
<b>Total : DISBURSEMENTS MET FROM REVENUE</b>		<b>130686.61</b>	<b>147128.98</b>	<b>129544.44</b>	<b>157178.03</b>
<b>CAPITAL DISBURSEMENTS OUTSIDE REVENUE ACCOUNT</b>					
4059	Capital Outlay on Public Works	140.94	0.00	0.00	0.00
4070	Capital Outlay on Other Administrative Services	0.00	0.00	0.00	0.00
6003	Internal Debt of the State Government	458591.41	456433.27	770508.44	116388.91
6004	Loans and Advances From Central Government	904.84	3889.42	1116.44	1156.44
<b>Total : CAPITAL DISBURSEMENTS OUTSIDE REVENUE ACCOUNT</b>		<b>459637.19</b>	<b>460322.69</b>	<b>771624.88</b>	<b>117545.35</b>
<b>TOTAL : DISBURSEMENTS "CHARGED" ON THE CONSOLIDATED FUND OF NAGALAND</b>		<b>590323.80</b>	<b>607451.67</b>	<b>901169.32</b>	<b>274723.38</b>



## STATEMENT - III PUBLIC ACCOUNT OF NAGALAND - RECEIPTS

( In Lakhs of Rupees )

		Accounts 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
<b>I. Small Savings, Provident Fund etc.</b>					
<b>(a) National Small Savings Fund</b>					
8007	Investments of National Small Savings Fund	0.00	0.00	0.00	0.00
8008	Income and Expenditure of National Small Savings Fund	0.00	0.00	0.00	0.00
<b>(b) State Provident Funds</b>					
8009	State Provident Funds	50129.47	30000.00	48000.00	46500.00
<b>(c) Other Accounts</b>					
8011	Insurance and Pension Funds	-1377.30	2000.00	2000.00	2000.00
<b>Total : I. Small Savings, Provident Fund etc.</b>		<b>48752.17</b>	<b>32000.00</b>	<b>50000.00</b>	<b>48500.00</b>
<b>J. Reserve Funds</b>					
<b>(a) Reserve Funds Bearing Interest</b>					
8121	General and other Reserve Funds	23810.90	13100.00	13100.00	13100.00
<b>(b) Reserve Funds not Bearing Interest</b>					
8222	Sinking Funds	23437.10	10500.00	0.00	10000.00
8226	Depreciation /Renewal Reserve Funds	0.00	0.00	0.00	0.00
8229	Development and Welfare Funds	0.00	0.00	0.00	0.00
8235	General and other Reserve Funds	331.14	150.00	150.00	150.00
<b>Total : J. Reserve Funds</b>		<b>47579.14</b>	<b>23750.00</b>	<b>13250.00</b>	<b>23250.00</b>
<b>K. Deposits and Advances</b>					
<b>(b) Deposits Not Bearing Interest</b>					
8342	Other Deposits	48338.32	75000.00	75000.00	75000.00
8443	Civil Deposits	71343.52	10000.00	10000.00	10000.00
8448	Deposits of Local Funds	0.00	0.00	0.00	0.00
8449	Other Deposits	4630.00	3003.00	3003.00	3003.00
<b>(c) Advances</b>					
8550	Civil Advances	1254.59	1800.00	1800.00	1800.00
<b>Total : K. Deposits and Advances</b>		<b>125566.43</b>	<b>89803.00</b>	<b>89803.00</b>	<b>89803.00</b>
<b>L. Suspense and Miscellaneous</b>					
<b>(b) Suspense</b>					
8658	Suspense Accounts	5165.30	5000.00	5000.00	5000.00
<b>(c) Other Accounts</b>					
8670	Cheques and Bills	1833.49	0.00	0.00	0.00
8671	Departmental Balances	78837.21	50000.00	50000.00	50000.00
8673	Cash Balance Investment Account	1423626.00	600000.00	600000.00	600000.00
8675	Deposits with Reserve Bank	0.00	0.00	0.00	0.00



## STATEMENT - III PUBLIC ACCOUNT OF NAGALAND - DISBURSEMENTS

( In Lakhs of Rupees )

		Accounts 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
<b>I. Small Savings, Provident Fund etc.</b>					
<b>(a) National Small Savings Fund</b>					
8007	Investments of National Small Savings Fund	0.00	0.00	0.00	0.00
8008	Income and Expenditure of National Small Savings Fund	0.00	0.00	0.00	0.00
<b>(b) State Provident Funds</b>					
8009	State Provident Funds	52775.87	40000.00	58500.00	62000.00
<b>(c) Other Accounts</b>					
8011	Insurance and Pension Funds	231.43	2000.00	2000.00	2000.00
<b>Total : I. Small Savings, Provident Fund etc.</b>		<b>53007.30</b>	<b>42000.00</b>	<b>60500.00</b>	<b>64000.00</b>
<b>J. Reserve Funds</b>					
<b>(a) Reserve Funds Bearing Interest</b>					
8121	General and other Reserve Funds	23810.90	13100.00	13100.00	13100.00
<b>(b) Reserve Funds not Bearing Interest</b>					
8222	Sinking Funds	23437.10	10500.00	0.00	10000.00
8226	Depreciation /Renewal Reserve Funds	0.00	0.00	0.00	0.00
8229	Development and Welfare Funds	0.00	0.00	0.00	0.00
8235	General and other Reserve Funds	331.14	150.00	150.00	150.00
<b>Total : J. Reserve Funds</b>		<b>47579.14</b>	<b>23750.00</b>	<b>13250.00</b>	<b>23250.00</b>
<b>K. Deposits and Advances</b>					
<b>(b) Deposits Not Bearing Interest</b>					
8342	Other Deposits	50262.32	80000.00	80000.00	80000.00
8443	Civil Deposits	70736.07	10000.00	32500.00	20000.00
8448	Deposits of Local Funds	0.00	0.00	0.00	0.00
8449	Other Deposits	3072.69	3003.00	3003.00	3003.00
<b>(c) Advances</b>					
8550	Civil Advances	1254.59	1800.00	1800.00	1800.00
<b>Total : K. Deposits and Advances</b>		<b>125325.67</b>	<b>94803.00</b>	<b>117303.00</b>	<b>104803.00</b>
<b>L. Suspense and Miscellaneous</b>					
<b>(b) Suspense</b>					
8658	Suspense Accounts	6043.22	5000.00	5000.00	5000.00
<b>(c) Other Accounts</b>					
8670	Cheques and Bills	1833.49	0.00	0.00	0.00
8671	Departmental Balances	116962.52	50000.00	50000.00	50000.00
8673	Cash Balance Investment Account	1370143.00	600000.00	600000.00	600000.00
8675	Deposits with Reserve Bank	0.00	0.00	0.00	0.00

## STATEMENT - III PUBLIC ACCOUNT OF NAGALAND - DISBURSEMENTS

( In Lakhs of Rupees )

		Accounts 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
<b>Total : L. Suspense and Miscellaneous</b>		<b>1494982.23</b>	<b>655000.00</b>	<b>655000.00</b>	<b>655000.00</b>
<b>M. Remittances</b>					
<b>(a) Money orders and other remittances</b>					
8782	Cash Remittances and Adjustments Between Officers Rendering Accounts to the Same Accounts Officer	314358.97	200000.00	200000.00	200000.00
<b>(b) Inter Government Adjustment Accounts</b>					
8786	Adjusting Account Between Central and State Governments	0.00	0.00	0.00	0.00
8787	Adjusting Account with Railways	0.00	0.00	0.00	0.00
8788	Adjusting Account with Posts	0.00	0.00	0.00	0.00
8789	Adjusting Account with Defence	0.00	0.00	0.00	0.00
8793	Inter-state Suspense Account	38.46	60.00	60.00	60.00
<b>Total : M. Remittances</b>		<b>314397.43</b>	<b>200060.00</b>	<b>200060.00</b>	<b>200060.00</b>
<b>N. Cash Balance</b>					
8999	Cash Balance	0.00	0.00	0.00	0.00
<b>Total : N. Cash Balance</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL : PUBLIC ACCOUNT DISBURSEMENTS</b>		<b>2035291.77</b>	<b>1015613.00</b>	<b>1046113.00</b>	<b>1047113.00</b>
<b>GRAND TOTAL :</b>		<b>4389223.53</b>	<b>3485513.84</b>	<b>3818952.40</b>	<b>3259846.36</b>
<b>CASH BALANCE :</b>		<b>50977.53</b>	<b>-84320.58</b>	<b>-41181.39</b>	<b>-33704.76</b>
<b>TOTAL :</b>		<b>4440201.06</b>	<b>3401193.26</b>	<b>3777771.01</b>	<b>3226141.60</b>