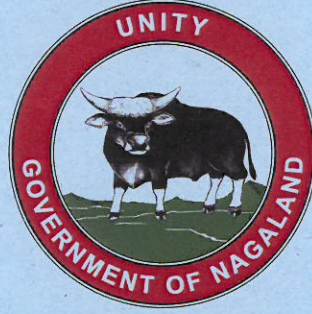




सत्यमेव जयते



**GOVERNMENT OF NAGALAND**

**EXPLANATORY MEMORANDUM  
TO THE BUDGET  
FOR THE YEAR 2024 - 2025**

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

## C O N T E N T S

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## SECTION - I

### SUMMARY OF FINANCIAL POSITION

The general financial position of the State on the basis of the Actuals for the year 2022-23, Budget Estimates / Revised Estimates of the Year 2023-24 and the Budget Estimates for the Year 2024-25 is summarised below :

(Rupees in Lakh)

	Accounts 2022-23	Budget 2023-24	Revised 2023-24	Budget 2024-25
<b>I. CONSOLIDATED FUND</b>				
Revenue Receipts	1409926.18	1578142.99	1658802.26	1803351.50
Expenditure met from Revenue	1341035.89	1509966.26	1614553.60	1689287.32
Surplus/Deficit on Revenue Account	68890.29	68176.73	44248.66	114064.18
Capital Receipts	761173.27	736423.01	712216.12	594452.90
Expenditure met from Capital including Loans and Advances (Net)	802885.47	798600.07	759973.81	683499.79
Surplus/Deficit (-) on Capital Account	-41712.20	-62177.06	-47757.69	-89046.89
<b>TOTAL : CONSOLIDATED FUND (Net)</b>	<b>27178.09</b>	<b>5999.67</b>	<b>-3509.03</b>	<b>25017.29</b>
<b>II. CONTINGENCY FUND (Net)</b>	0.00	0.00	0.00	0.00
<b>III. PUBLIC ACCOUNT (Net)</b>	<b>44864.91</b>	<b>-10000.00</b>	<b>-83210.00</b>	<b>-27000.00</b>
<b>TOTAL - NET TRANSACTION</b>	<b>72043.00</b>	<b>-4000.33</b>	<b>-86719.03</b>	<b>-1982.71</b>
<b>Opening Balance</b>	<b>-39962.89</b>	<b>-133416.66</b>	<b>-1875.96</b>	<b>-88594.99</b>
<b>Closing Balance</b>	<b>32080.11</b>	<b>-137416.99</b>	<b>-88594.99</b>	<b>-90577.70</b>

The Opening balance of Rs. (-) 1875.96 lakh, for 2023-24 represents the cash balance as per the accounts of the Reserve Bank of India for that year. This differs from the Accounts reflected in Finance Accounts for 2022-23, which is to be reconciled between the RBI and the Accountant General.

## SECTION - II

### DETAILED BREAK-UP OF CENTRAL GRANTS TO STATE

(Rupees in Lakh)

		<b>Accounts 2022-23</b>	<b>Budget 2023-24</b>	<b>Revised 2023-24</b>	<b>Budget 2024-25</b>
(i)	Statutory Grants under the award of Finance Commission	453000.00	444700.00	444700.00	406800.00
(ii)	Grant for State Disaster Risk Management Fund	3870.00	4600.00	5020.00	4800.00
(iii)	Finance commission Grant for Health Sector	10649.78	5701.00	5992.00	6292.00
(iv)	Grants-in-Aid for Central Sector and CSS, NEC & NLCPR	187270.90	292577.53	299791.83	407422.88
(v)	FC Grants for Local Bodies	6100.00	14991.00	14270.00	15500.00
(vi)	Reimbursement of Security Related Expenditure	2282.63	7500.00	3975.76	10000.00
(vii)	Grants for Externally Aided Projects	12705.11	31812.90	21371.70	33475.98
	<b>TOTAL :</b>	<b>675878.42</b>	<b>801882.43</b>	<b>795121.29</b>	<b>884290.86</b>

**SECTION - III**

**DETAILED BREAK-UP OF RECEIPTS ON CAPITAL ACCOUNT**

(Rs. in Lakh)

		<b>Accounts 2022-23</b>	<b>Budget 2023-24</b>	<b>Revised 2023-24</b>	<b>Budget 2024-25</b>
<b>A</b>	<b>Internal Debt of the State Government</b>	664041.33	733090.72	620901.49	590582.35
<b>B</b>	<b>Loans and Advances from the Central Government</b>	51827.66	3181.29	91163.63	3719.55
<b>C</b>	<b>Repayment of Loans to the State Government</b>	304.30	151.00	151.00	151.00
<b>Total :</b>		<b>716173.29</b>	<b>736423.01</b>	<b>712216.12</b>	<b>594452.90</b>

<b>I.</b>	<b>Internal Debt of the State Government :</b>				
	The details are :-				
1	Loans from Open Market	185400.00	177386.00	265100.00	230576.32
2	Loans from REC	0.00	0.00		
3	Loans from HUDCO	2572.26	2126.83	2223.60	1204.22
4	Loans from NCDC	0.00	0.00		
5	Loans from NABARD	1785.88	3577.89	3577.89	4391.43
6	Ways and Means Advance from RBI	474283.19	550000.00	350000.00	350000.00
7	Loans from Other Institutions				4410.38
<b>Total :</b>		<b>664041.33</b>	<b>733090.72</b>	<b>620901.49</b>	<b>590582.35</b>

<b>II.</b>	<b>Loans and Advances from the Central Government :</b>				
	The details are :-				
1	Non-Lapsable Pool/ NEC	0.00			
2	Externally Aided Project	1411.66	3181.29	2374.63	3719.55
3	Special Assistance to State for Capital Investment	50416.00	55666.00	109639.00	0.00
<b>Total :</b>		<b>51827.66</b>	<b>58847.29</b>	<b>112013.63</b>	<b>3719.55</b>

**SCHEDULE INDICATING THE TOTAL EXPENDITURE ON SALARIES AND ALLOWANCES**

(Rs in Lakh)

Demand No. & Description	No. of Employees as on 31.10.2023	Accounts	B E	R E	B E
		2022-23	2023-24	2023-24	2024-25
1	2	3	4	5	6
1 State Legislature					
Non-Development	373	2890.27	3137.25	3139.25	3326.23
2 Head of State.					
Non-Development	86	527.34	579.07	618.53	607.71
3 Council of Ministers.					
Non-Development	12	188.44	149.93	143.84	149.85
4 Administration of Justice.					
Non-Development	550	3911.74	4036.90	4453.92	4097.09
5 Election.					
Non-Development	209	1271.63	1438.41	1561.27	1612.28
6 Land Revenue.					
Non-Development	16	101.84	116.05	119.38	130.41
7 State Excise.					
Non-Development	409	2462.32	2753.85	2329.68	2621.30
8 Sales Tax.					
Non-Development	274	1780.41	2047.61	1973.09	2054.82
9 Taxes on Vehicles.					
Non-Development	227	1368.29	1560.87	1467.84	1583.42
10 Public Service Commission.					
Non-Development	62	590.22	655.81	646.79	676.33
11 District Administration					
Non-Development	3612	17183.03	20408.59	19197.28	19552.78
12 Treasury & Accounts Administration.					
Non-Development	521	3478.26	6262.35	4076.88	6121.91
13 Village Guards.					
Non-Development	9732	4739.01	4899.42	4830.81	5243.69
14 Jails.					
Non-Development	1355	5207.45	5843.97	5493.22	5980.84
15 Lokayukta					
Non-Development	123	850.62	1049.73	984.19	1048.56
16 State Guest Houses					
Non-Development	242	1268.17	1360.13	1320.66	1369.29

(Rs in Lakh)

Demand No. & Description		No. of Employees as on 31.10.2023	Accounts	B E	R E	B E
			2022-23	2023-24	2023-24	2024-25
1		2	3	4	5	6
17	State Lotteries					
	Non-Development	47	267.26	326.48	323.62	346.64
19	Rajya Sainik Board					
	Non-Development	48	281.13	339.64	322.36	324.37
22	Civil Supplies.					
	Non-Development	640	3281.20	3607.98	3492.48	3763.02
25	Land Records & Survey.					
	Non-Development	474	2447.25	2562.49	2688.64	2791.19
26	Civil Secretariat.					
	Non-Development	2207	16523.80	23704.18	18597.26	24245.87
27	Planning Machinery.					
	Non-Development	311	1876.89	2156.43	2109.26	2006.83
28	Civil Police.					
	Non-Development	24000	146461.64	177692.87	157156.08	171021.87
29	Stationery and Printing.					
	Non-Development	453	2590.19	2905.74	2750.82	2952.84
30	Administrative Training Institute.					
	Non-Development	83	396.86	519.56	682.02	720.71
31	School Education.					
	CPS/CSS etc.	4547				
	Non-Development	16273	136945.82	173788.46	161828.67	168700.38
	<b>Total</b>	<b>20820</b>	<b>136945.82</b>	<b>173788.46</b>	<b>161828.67</b>	<b>168700.38</b>
32	Higher Education.					
	Non-Development	1394	12148.07	13221.15	13932.28	15713.95
33	Youth Resources & Sports.					
	Non-Development	555	2336.81	2568.86	2515.92	2665.52
34	Art and Culture & Gazetteers.					
	Non-Development	294	1494.18	1830.18	1729.40	1827.06
35	Medical, Public Health & Family Welfare.					
	CPS/CSS etc.	566				
	Non-Development	8703	58152.19	63017.40	57117.10	71664.99
	<b>Total</b>	<b>9269</b>	<b>58152.19</b>	<b>63017.40</b>	<b>57117.10</b>	<b>71664.99</b>
36	Urban Development.					
	Non-Development	241	1565.30	1709.54	1610.79	1725.83
37	Municipal Administration					
	Non-Development	75	468.09	554.24	486.38	560.24
38	Information & Public Relations.					
	Non-Development	589	3266.79	3602.19	3456.97	3658.66

(Rs in Lakh)

Demand No. & Description		No. of Employees as on 31.10.2023	Accounts	B E	R E	B E
			2022-23	2023-24	2023-24	2024-25
1		2	3	4	5	6
39	Tourism					
	Non-Development	167	992.45	1078.24	1077.98	1008.65
40	Employment & Craftsmen Training					
	Non-Development	451	2428.79	2759.13	2471.94	2775.85
41	Labour					
	Non-Development	229	921.67	998.96	881.12	948.16
42	Rural Development					
	Non-Development	1254	7115.47	8086.73	9387.06	9191.59
43	Social Security and Welfare.					
	CPS/CSS etc.	8399		7718.68		
	Non-Development	204	1384.47	6644.73	3241.31	6785.57
	<b>Total</b>	<b>8603</b>	<b>1384.47</b>	<b>14363.41</b>	<b>3241.31</b>	<b>6785.57</b>
44	Evaluation					
	Non-Development	121	839.52	917.09	907.00	963.94
45	Co-operation.					
	Non-Development	304	1916.77	2132.36	2033.60	2136.14
46	Statistics.					
	Non-Development	634	4197.28	4632.81	4424.16	4990.75
47	Legal Meterology & Consumer Protection.					
	Non-Development	191	917.78	968.19	927.60	974.19
48	Agriculture.					
	Non-Development	1320	10895.01	9735.21	8855.33	9137.57
49	Soil and Water Conservation.					
	Non-Development	773	4666.21	5208.90	4881.61	5174.76
50	Animal Husbandry & Dairy Development.					
	Non-Development	1561	9390.24	10340.83	10019.31	11051.97
51	Fisheries.					
	Non-Development	351	1753.79	2097.08	2018.08	2197.89
52	Forest Ecology, Environment and Wildlife.					
	Non-Development	1352	10592.29	9459.29	9056.78	9941.40
53	Industries.					
	Non-Development	862	5267.14	5651.93	5281.57	5710.23
54	Mineral Development.					
	Non-Development	378	2491.73	2869.32	2588.69	2812.30
55	Power					
	Non-Development	2610	16535.94	15489.36	16056.02	17132.87



(Rs in Lakh)

Demand No. & Description	No. of Employees as on 31.10.2023	Accounts	B E	R E	B E	
		2022-23	2023-24	2023-24	2024-25	
1	2	3	4	5	6	
56 Road Transport.						
	Non-Development	1242	6371.16	7117.40	6955.66	7211.61
58 Roads and Bridges.						
	Non-Development	5580	33281.78	33138.38	35273.28	37437.17
59 Irrigation & Flood Control.						
	CPS/CSS etc.	6	53.59			
	Non-Development	604	3161.45	3695.07	3712.49	4066.58
	<b>Total</b>	<b>610</b>	<b>3215.04</b>	<b>3695.07</b>	<b>3712.49</b>	<b>4066.58</b>
60 Water Supply						
	Non-Development	1542	10299.55	9467.84	9713.00	9999.00
62 Civil Administration Works.						
	Non-Development	46	382.61	212.56	380.68	370.67
63 Science, Technology, Ecology & Environment.						
	Non-Development	30	183.26	193.98	187.89	179.59
64 Housing.						
	Non-Development	2595	14757.19	15655.78	15705.02	16459.51
65 SCERT.						
	CPS/CSS etc.	284				
	Non-Development	97	1556.04	3639.48	2028.71	3659.18
	<b>Total</b>	<b>381</b>	<b>1556.04</b>	<b>3639.48</b>	<b>2028.71</b>	<b>3659.18</b>
66 Sericulture.						
	Non-Development	550	1705.63	1948.94	1884.70	2013.04
67 Home Guards.						
	Non-Development	1172	3461.28	3646.91	3825.57	3581.72
68 Police Engineering Project.						
	Non-Development	268	1888.27	1650.48	1980.81	2015.57
69 Fire Services.						
	Non-Development	759	3540.99	4260.76	3977.17	4284.06
70 Horticulture.						
	Non-Development	438	2023.16	2275.49	2218.15	2300.73
72 Land Resources Development						
	Non-Development	244	1055.52	1188.74	1136.27	1179.06
73 State Institute of Rural Development						
	Non-Development	101	416.92	477.46	425.01	500.63
74 Mechanical Engineering.						
	Non-Development	840	5131.57	4898.23	4939.71	5295.09

(Rs in Lakh)

Demand No. & Description		No. of Employees as on 31.10.2023	Accounts	B E	R E	B E
			2022-23	2023-24	2023-24	2024-25
1		2	3	4	5	6
76	Women Welfare					
	Non-Development	122	699.56	793.55	770.79	835.43
77	Development of Under Developed Areas					
	Non-Development	99	556.44	634.92	608.74	622.41
78	Technical Education					
	Non-Development	348	2351.09	2884.08	2723.05	2863.43
79	Border Affairs					
	Non-Development	20	116.23	139.19	143.72	143.74
80	Nagaland Information Commission					
	Non-Development	25	187.31	277.48	283.64	291.71
81	Information Technology and Communication					
	Non-Development	42	268.96	389.83	377.61	373.00
82	New and Renewable Energy					
	Non-Development	77	549.11	626.89	599.09	622.63
<b>TOTAL : CPS/CSS Etc.</b>		<b>13802</b>	<b>53.59</b>	<b>7718.68</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL : NON- DEVELOPMENT</b>		<b>103793</b>	<b>614574.14</b>	<b>718690.93</b>	<b>667116.60</b>	<b>730105.87</b>
<b>GRAND TOTAL :</b>		<b>117595</b>	<b>614627.73</b>	<b>726409.61</b>	<b>667116.60</b>	<b>730105.87</b>

**ANNEXURE - I**  
**Statement indicating Transfer of Funds to Local Bodies**

(Rs in Lakh)

Sl. No.	Demand No and Description	Head of Account	Amount provided in the Budget 2023-24		Classification	Amount received from GOI 2023-24 (RE)	Amount allocated to Local Bodies 2023-24 (RE)
			(BE)	(RE)			
1	2	3	4	5	6	7	8
1	42- Rural Development	2515-Other Rural Dev. Prog. 00-102-Community Development 03-Grant to Rural Local Bodies 09-Grant-in-Aid	10200.00	10200.00	6	9700.00	9700.00
		04-Health Grants 01- Block level Public Health Units 09- Grant in Aid	1642.00	1642.00	6	1563.00	1563.00
		04-Health Grants 02- Conversion of Rural PHCs & Sub Centres 09-Grant in Aid	113.00	113.00	6	860.00	860.00
		04-Health Grants 03- Building-less Sub Centres PHCs & CHCs 09- Grant in Aid	903.00	903.00	6	0.00	0.00
		<b>TOTAL:</b>	<b>12858.00</b>	<b>12858.00</b>	<b>24.00</b>	<b>12123.00</b>	<b>12123.00</b>
2	35 - Medical Public Health & Family Welfare	4210- Capital Outlay on Medical & Public Health, 04- Public Health, 200- Other Programmes 10- Diagnostic Infrastructure to the PHC Facilities					
		01- Sub Centres 13-Major Works	352.00	352.00	6	335.00	335.00
		02- PHCs 13- Major Works	676.00	676.00	6	644.00	644.00
		03- Urban PHCs 13- Major Works	113.00	113.00	6	108.00	108.00
		<b>TOTAL:</b>	<b>1141.00</b>	<b>1141.00</b>		<b>1087.00</b>	<b>1087.00</b>
3	37 -Municipal Administration	2217-80-191: 01- Urban Bodies Grants					
		Basic Grants	0.00	31.45	2	0.00	31.45
		Basic Grants	5300.00	5300.00	6	5000.00	5000.00
		02- Health Grants 9 - Grant-in-Aid	2493.00	2493.00	6	2482.00	2482.00
		<b>TOTAL:</b>	<b>7793.00</b>	<b>7824.45</b>		<b>7482.00</b>	<b>7513.45</b>
<b>GRAND TOTAL :</b>			<b>21792.00</b>	<b>21823.45</b>		<b>20692.00</b>	<b>20723.45</b>

**Fund allocation to Rural Local Bodies i.e. Village Councils under the following Districts :-**

			RE 2023-24
1. Kohima	7. Dimapur	13.Chümoukedima	12123.00
2. Mokokchung	8. Peren	14.Shamator	
3. Tuensang	9. Longleng	15.Tseminyu	
4. Mon	10. Kiphire	16.Niuland	
5. Zunheboto	11. Phek		
6. Wokha	12. Noklak		

**3 - Municipal Councils (MC) & 36 - Town Councils (TC) under the following Districts :-**

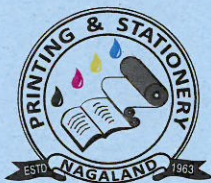
1. Kohima	7. Dimapur	13.Chümoukedima	7513.45
2. Mokokchung	8. Peren	14.Shamator	
3. Tuensang	9. Longleng	15.Tseminyu	
4. Mon	10. Kiphire	16.Niuland	
5. Zunheboto	11. Phek		
6. Wokha	12. Noklak		

## FISCAL INDICATORS

(Rs. in crore)

	Items/Years	Accounts	Budget Estimate	Revised Estimate	Budget Estimate
		2022-23	2023-24	2023-24	2024-25
1	2	3	4	5	6
A	Own Tax Revenue	1461.88	1569.72	1667.32	1786.53
B	Non-Tax Revenue	478.41	380.84	684.92	463.51
C	Transfer from Centre	12158.97	13830.87	14235.78	15783.47
D	<b>Total Revenue Receipts (A+B+C)</b>	<b>14099.26</b>	<b>15781.43</b>	<b>16588.02</b>	<b>18033.51</b>
E	<b>Non-Development Revenue Expenditure</b>	<b>11573.45</b>	<b>12634.34</b>	<b>12777.42</b>	<b>13532.18</b>
	<i>of which:</i>				
I)	Interest Payment	993.23	1142.58	1278.37	1367.35
II)	Salary & Wages	6146.28	7186.90	6671.17	7252.58
III)	Pensions	2819.16	3082.26	3191.86	3557.05
IV)	Others NPRES (E- I+II+III)	<b>1614.78</b>	<b>1222.60</b>	<b>1636.02</b>	<b>1355.20</b>
	<i>of which:</i>				
	<b>(a) Social Sector:</b>	<b>358.42</b>	<b>392.51</b>	<b>997.42</b>	<b>493.86</b>
	Education(2202+2203+2204+2205)	128.29	75.23	569.14	70.92
	Health Sector (2210+2211)	28.89	247.24	38.49	35.74
	Other Social Services [(a)-Education & Health Expdr.]	201.24	70.04	389.79	387.20
	<b>(b) Economic Services:</b>	<b>817.08</b>	<b>728.43</b>	<b>962.85</b>	<b>892.42</b>
	Transport (3053+3054+3055)	66.27	103.88	112.82	82.08
	Other Economic Services	750.81	624.55	850.03	810.34
F	<b>Development Revenue Expenditure</b>	<b>1836.91</b>	<b>2465.32</b>	<b>3368.11</b>	<b>3360.68</b>
G	<b>Total Revenue Expenditure (E+F)</b>	<b>13410.36</b>	<b>15099.66</b>	<b>16145.53</b>	<b>16892.86</b>
H	<b>Revenue Surplus/Deficit (D-G)</b>	<b>688.90</b>	<b>681.77</b>	<b>442.49</b>	<b>1140.65</b>
I	<b>Primary Revenue Surplus/Deficit (H-Interest)</b>	<b>-304.33</b>	<b>-460.81</b>	<b>-835.88</b>	<b>-226.70</b>
	Recovery of Loans and Advances	453.04	1.51	1.51	1.51
	Capital Outlay	2704.22	1802.74	3197.18	3360.68
	Disbursement of Loans and Advances	0.35	0.57	0.57	0.57
J	<b>Fiscal Deficit</b>	<b>1562.63</b>	<b>1120.03</b>	<b>2753.75</b>	<b>1444.83</b>
K	<b>Primary Surplus/Deficit (J-Interest)</b>	<b>569.40</b>	<b>-22.55</b>	<b>1474.82</b>	<b>82.48</b>
	Debt & liabilities	15370.38	14699.04	17077.02	18658.41
	GSDP	35611.00	37300.00	45422.00	48375.00
	Debt as % of GSDP	43.16	39.81	37.60	38.57
	Fiscal Deficit as % of GSDP	4.39	3.00	6.06	3.00

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