



# Statements under The Nagaland Fiscal Responsibility and Budget Management Act, 2005

**(Laid in the Nagaland Legislative Assembly along with the Budget 2024-2025)**

**Finance Department**  
**Government of Nagaland**

Form F – 1  
(See rules 3 and 4)

**MACRO ECONOMIC FRAMEWORK STATEMENT**

**1. Overview of the State Economy :**

- 1.1 The size, composition and growth of the economy determine the revenue potential of the State and the size of the budget; and the size of the budget determines the level of public expenditure. The economy is measured in terms of Gross State Domestic Product (GSDP) at current prices. The projected GSDP and per capita income for the years, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 (estimate) are as in **Table 1.1** below:

**Table 1.1**

|  | 2019-20<br>(Accounts) | 2020-21<br>(Accounts) | 2021-22<br>(Accounts) | 2022-23<br>(Advance) | 2023-24<br>(Advance) | 2024-25<br>(Estimate) |
|--|-----------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|
| GSDP at current<br>(Rs. in Crore)          | 27140                 | 31365                 | 35722                 | 35611                | 45422                | 48375                 |
| Per capita income<br>(current prices) (Rs) | 109430                | 100190                | 102500                | 162000               | 197200               | 208000                |

**2. Overview of State Government Finances:**

- 2.1 The fiscal base and fiscal health of a State are directly related to the development of the State. Public Investment in the infrastructure would expand the productive capacity of the economy and thus expand the revenue generating potential of the State. The fiscal base is determined by the size of the economy, which can be expanded in the long run. Thus, in the medium term, the fiscal health of the State has to be improved so that the Government can increase the development expenditure to expand the economic base.
- 2.2 The total receipts of the Government comprise the Consolidated Fund of the State and the balance from Public Account. The proportion of the revenue receipts in the Consolidated Fund of Nagaland during the years 2017-18 to 2022-23 has been varying between 90.88 % and 90.55 % (Table 1.2 below).

Table 1.2  
**Total Receipts of the State Government**

| (Rs. in Crore) |                             |                         |                      |                                      |                          |                |                     |                        |
|----------------|-----------------------------|-------------------------|----------------------|--------------------------------------|--------------------------|----------------|---------------------|------------------------|
| Year           | Revenue<br>Receipts<br>(RR) | Public<br>Debt<br>(Net) | Recovery<br>of Loans | Consolidated<br>Fund (CF)<br>(2+3+4) | Net<br>Public<br>Account | Total<br>(5+6) | RR as<br>% of<br>CF | RR as<br>% of<br>Total |
| 1              | 2                           | 3                       | 4                    | 5                                    | 6                        | 7              | 8                   | 9                      |
| 2017-18        | 11019.21                    | 1235.02                 | 1.09                 | 12255.32                             | -130.83                  | 12124.49       | 89.91               | 90.88                  |
| 2018-19        | 11437.41                    | 947.84                  | 1.08                 | 12386.33                             | 595.86                   | 12982.19       | 92.33               | 88.10                  |
| 2019-20        | 11423.29                    | 1002.58                 | 1.09                 | 12426.96                             | 562.04                   | 12989.00       | 91.92               | 87.95                  |
| 2020-21        | 11427.43                    | 1530.94                 | 1.24                 | 12959.61                             | -296.31                  | 12663.30       | 88.17               | 90.24                  |
| 2021-22        | 13451.14                    | 1450.28                 | 1.88                 | 14903.30                             | -307.64                  | 14595.66       | 90.26               | 92.16                  |
| 2022-23        | 14099.26                    | 1612.37                 | 3.04                 | 15714.67                             | -143.74                  | 15570.93       | 89.72               | 90.55                  |

- 2.3 Revenue Receipts comprises of State's own revenue receipts and Central transfers. The Central tax devolution is determined by the Finance Commission Award. The Fifteenth Finance Commission (15FC) awarded 0.569% of sharable tax excluding service tax and 0.503% of the sharable service tax to Nagaland.

During the years 2017-18 to 2022-23, proportion of State's Own Revenue Receipts (SORR) in Total Revenue Receipts varied between 9.92% to 13.76% (Table 1.3). Thus the fiscal stability of the State is predominantly dependent on the Central transfer.

**Table 1.3**  
**Composition of Revenue Receipts**

(Rs. in Crore)

| Year    | State's Own Revenue Receipts (SORR) |         |         | Central Devolution |         |          | Total Revenue Receipts | Proportion of SORR in Total Revenue |
|---------|-------------------------------------|---------|---------|--------------------|---------|----------|------------------------|-------------------------------------|
|         | Tax                                 | Non-Tax | Total   | Tax                | Grants  | Total    |                        |                                     |
| 2017-18 | 638.28                              | 388.53  | 1026.81 | 3353.33            | 6639.27 | 9992.40  | 11019.21               | 9.92                                |
| 2018-19 | 846.43                              | 255.24  | 1101.67 | 3792.41            | 6543.33 | 10335.74 | 11437.41               | 9.63                                |
| 2019-20 | 958.23                              | 339.29  | 1297.52 | 3267.08            | 6858.69 | 10125.77 | 11423.29               | 11.36                               |
| 2020-21 | 1022.74                             | 242.60  | 1265.34 | 3409.25            | 6752.84 | 10162.09 | 11427.43               | 11.07                               |
| 2021-22 | 1300.90                             | 303.92  | 1604.82 | 4845.45            | 6971.21 | 11816.66 | 13421.48               | 11.96                               |
| 2022-23 | 1461.88                             | 478.41  | 1940.29 | 5400.19            | 6758.78 | 12158.97 | 14099.26               | 13.76                               |

- 2.4 The growth in State's own Tax Revenue is indicated in Table 1.4 and the trend of realization of Non-Tax Revenue is indicated in Table 1.5.

**Table 1.4**  
**Growth of State's Own Tax Revenue**

(Rs. in Crore)

| Own Tax Revenue                  | 2017-18       | 2018-19       | 2019-20       | 2020-21        | 2021-22        | 2022-23        | Average annual growth |
|----------------------------------|---------------|---------------|---------------|----------------|----------------|----------------|-----------------------|
| Professional Tax                 | 34.88         | 35.33         | 30.64         | 31.24          | 30.51          | 30.13          | -0.87%                |
| Land Revenue                     | 0.90          | 1.13          | 1.04          | 1.08           | 1.23           | 1.09           | 6.60%                 |
| Stamps and Registration Fees     | 2.62          | 2.53          | 2.79          | 2.25           | 3.39           | 3.43           | 15.00%                |
| State Excise                     | 4.20          | 4.65          | 3.24          | 4.55           | 3.32           | 4.40           | -0.17%                |
| State Goods & Service Tax (SGST) | 187.57        | 469.64        | 613.22        | 663.81         | 830.34         | 959.09         | 134.55%               |
| Taxes/ VAT on Sales, Trades etc. | 474.67        | 186.69        | 175.15        | 205.50         | 261.87         | 246.55         | -5.13%                |
| Taxes on Vehicles                | 101.53        | 126.22        | 113.93        | 93.29          | 141.04         | 187.64         | 7.90%                 |
| Taxes on Goods and Passengers    | 17.59         | 20.17         | 18.09         | 15.62          | 21.43          | 21.58          | 0.77%                 |
| Other taxes                      | 1.89          | 0.07          | 0.13          | 5.40           | 7.77           | 7.79           | 1.00%                 |
| <b>Total Own Tax Revenue</b>     | <b>638.28</b> | <b>846.43</b> | <b>958.23</b> | <b>1022.74</b> | <b>1300.90</b> | <b>1461.88</b> | <b>138.52%</b>        |

**Table 1.5**  
**Trend of Realisation of State's Own Non-Tax Revenue**

(Rs. in Crore)

| <b>Own Non-Tax Revenue</b>                 | <b>2017-18</b> | <b>2018-19</b> | <b>2019-20</b> | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Interest Receipts                          | 6.97           | 12.06          | 5.73           | 4.55           | 5.10           | 7.13           |
| Other Administrative Services              | 6.37           | 6.52           | 2.86           | 1.87           | 3.45           | 4.48           |
| Misc. General Services (including Lottery) | 16.16          | 24.15          | 22.18          | 21.14          | 19.34          | 28.70          |
| Water Supply                               | 3.21           | 2.88           | 2.77           | 2.78           | 2.62           | 2.98           |
| Housing                                    | 6.28           | 6.77           | 6.40           | 7.11           | 7.71           | 13.43          |
| Forestry & Wild Life                       | 9.73           | 12.62          | 13.72          | 11.55          | 19.07          | 26.60          |
| Power                                      | 127.89         | 147.97         | 159.31         | 171.42         | 211.92         | 286.35         |
| Road Transport (NST)                       | 7.35           | 8.74           | 8.43           | 3.24           | 5.45           | 7.92           |
| Others                                     | 204.57         | 30.53          | 117.89         | 18.94          | 28.93          | 100.82         |
| <b>Total Own Non-Tax Revenue</b>           | <b>388.53</b>  | <b>252.24</b>  | <b>339.29</b>  | <b>242.60</b>  | <b>303.59</b>  | <b>478.41</b>  |

## **Expenditure**

- 2.5 Public expenditure is an instrument through which the Government provides social and physical infrastructure for the development of the State. Thus the size, composition and productivity of public expenditure are important parameters to assess the effectiveness of public expenditure in accelerating growth impulses of the economy. The basic categorization of public expenditure is Development and Non-Development.
- 2.6 Development expenditure which included State Programmes, CSS, NEC, NLCPR and EAP has grown at Average annual rate **9.50 %** whereas (Non-Development) expenditure has grown at average annual rate of **9.11 %** as shown in Table 1.6.

**Table 1.6**  
**Development and Non- Development Expenditure**

(Rs. in Crore)

| <b>Year</b> | <b>Development including (SP/ NEC NLCPR&amp;CSS)</b> | <b>Growth (%)</b> | <b>Non- Development</b> | <b>Growth (%)</b> | <b>Total Expenditure</b> | <b>Growth (%)</b> |
|-------------|--|-------------------|-------------------------|-------------------|--------------------------|-------------------|
| 2017-18     | 3863.97  | 37.62             | 7602.23                 | 9.85              | 11466.20                 | 17.87             |
| 2018-19     | 3854.08  | - 0.26            | 8661.46                 | 13.93             | 12515.54                 | 9.15              |
| 2019-20     | 3465.75  | -10.08            | 9377.60                 | 8.27              | 12843.35                 | 2.62              |
| 2020-21     | 3612.40  | 4.23              | 9111.60                 | -2.84             | 12724.00                 | -0.93             |
| 2021-22     | 3642.30  | 0.83              | 10068.63                | 10.50             | 13710.93                 | 7.76              |
| 2022-23     | 4540.22  | 24.65             | 11573.45                | 14.95             | 16113.67                 | 17.53             |

- 2.7 More appropriate classification of the public expenditure is capital and revenue expenditure. The level of Capital Expenditure indicates the level of public investment, which not only creates public assets but also accelerate private investment. It is important to reduce the Revenue Expenditure and increase Capital Expenditure. The Revenue and Capital Expenditure during the last few years are indicated in Table 1.7.

**Table 1.7**  
**Revenue and Capital Expenditure**

(Rs. in Crore)

| Year    | Revenue<br>Expenditure | Growth (%) | Capital<br>Expenditure | Growth (%) |
|---------|------------------------|------------|------------------------|------------|
| 2017-18 | 10191.35               | 17.92      | 1274.85                | 18.47      |
| 2018-19 | 10919.98               | 7.15       | 1595.56                | 25.16      |
| 2019-20 | 12843.34               | 17.61      | 1206.32                | -24.40     |
| 2020-21 | 11052.06               | -13.95     | 1671.93                | 38.60      |
| 2021-22 | 11817.08               | 6.92       | 1893.85                | 13.27      |
| 2022-23 | 13410.36               | 13.48      | 2704.22                | 42.79      |

2.8 Major components of Revenue Expenditure are Salaries, Pension, and Interest Payment as is shown in Table 1.8.

**Table 1.8**  
**Composition of Revenue Expenditure**

(Rs. in Crore)

|  | 2017-18         | 2018-19         | 2019-20         | 2020-21         | 2021-22         | 2022-23         |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Total<br/>Revenue<br/>Expenditure</b> | <b>10191.35</b> | <b>10919.98</b> | <b>12843.34</b> | <b>11052.06</b> | <b>11817.08</b> | <b>13410.36</b> |
| <i>of which</i>                          |                 |                 |                 |                 |                 |                 |
| Salaries                                 | 4155.72         | 4966.20         | 5335.51         | 5581.16         | 6032.05         | 6146.28         |
| Pension                                  | 1264.80         | 1552.79         | 1810.98         | 1752.47         | 2158.67         | 2819.20         |
| Interest<br>Payment                      | 677.75          | 771.74          | 813.74          | 856.77          | 932.09          | 993.23          |

## Debt Stock

2.9 As on 31<sup>st</sup> March 2023, the gross Debt stock of the State is **Rs. 13019.78 Crore**. The composition of the debt stock is shown in Table 1.9

**Table 1.9**  
**Composition of Debt Stock**

(Rs. in Crore)

| Source                 | As on<br>31.3.21 | % of<br>Total | As on<br>31.3.22 | % of<br>Total | As on<br>31.3.23 | % of<br>Total |
|------------------------|------------------|---------------|------------------|---------------|------------------|---------------|
| Market Loans           | 8993.03          | 90.32         | 10215.03         | 89.55         | 11414.03         | 87.67         |
| Central Government     | 317.89           | 3.19          | 612.54           | 5.37          | 1108.34          | 8.51          |
| Financial Institutions | 646.22           | 6.49          | 579.84           | 5.08          | 497.41           | 3.82          |
| <b>Total</b>           | <b>9957.14</b>   | <b>100.00</b> | <b>11407.41</b>  | <b>100.00</b> | <b>13019.78</b>  | <b>100.00</b> |

### Consolidated Sinking Fund

2.10 The Consolidated Sinking Fund for amortization of debt has been set up vide Notification No. BUD/1-15/2005-06 dated 29.8.2006. Contributions to the Fund for the years 2006-07 to 2021-22 have been made. The fund will be augmented from year to year as per the provisions of the notified scheme.

### Guarantee Redemption Fund

2.11 The Guarantee Redemption Fund has been set up vide Notification No. BUD/1-14/2005-06 dated 29.8.2006. Contributions to the Fund for the years 2006-07 to 2022-23 have been made. The fund will be augmented from year to year as per the provisions of the notified scheme.

**3.Prospects:** The Fifteenth Finance Commission has recommended fresh targets under the scheme of States' Fiscal Consolidation which are :

|                  | <i>(% of GSDP)</i> |          |          |          |          |          |
|------------------|--------------------|----------|----------|----------|----------|----------|
|                  | 2020-21            | 2021-22  | 2022-23  | 2023-24  | 2024-25  | 2025-26  |
| Revenue Deficit* | (-) 0.10           | (-) 0.50 | (-) 0.80 | (-) 1.20 | (-) 1.70 | (-) 2.50 |
| Fiscal Deficit   | 4.50               | 4.00     | 3.50     | 3.00     | 3.00     | 3.00     |
| Total Liability  | 33.10              | 32.60    | 33.30    | 33.10    | 32.80    | 32.50    |

\*(-) Indicates Surplus (% of GSDP)

## Form F -1

### Macro Economic Framework Statement

#### Economic Performance at a Glance

Table 1: Trends Select Macro Economic and Fiscal Indicators.

(Rs. in Crore)

| Real Sector |  | 2022-23<br>(Accounts) | 2023-24<br>(RE) | 2024-25<br>(BE) |
|-------------|--|-----------------------|-----------------|-----------------|
| I           | GSDP at current Price                    | 35611                 | 45422           | 48375           |
|             |  |                       |                 |                 |
| 1           | <b>Revenue Receipts (2+3)</b>            | <b>14099.26</b>       | <b>16588.02</b> | <b>18033.51</b> |
| 2           | Tax Revenue (2.1+2.2)                    | 6862.07               | 7951.89         | 8727.09         |
| 2.1         | Own Tax Revenue                          | 1461.88               | 1667.32         | 1786.53         |
| 2.2         | State's Share in Central Taxes           | 5400.19               | 6284.57         | 6940.56         |
| 3           | Non-Tax Revenue (3.1+3.2)                | 7237.19               | 8636.13         | 9306.42         |
| 3.1         | State's Own Non-Tax Revenue              | 478.41                | 684.92          | 463.51          |
| 3.2         | Central Transfers                        | 6758.78               | 7951.21         | 8842.91         |
| 4           | <b>Capital Receipts (5+6+7)</b>          | <b>453.04</b>         | <b>3622.19</b>  | <b>2444.53</b>  |
| 5           | Recovery of loans                        | 3.04                  | 1.51            | 1.51            |
| 6           | Other Receipts                           | 450.00                | 0.00            | 0.00            |
| 7           | Borrowing and other liabilities          | 1834.40               | 3620.68         | 2443.02         |
| 8           | <b>Total Receipts (1+4)</b>              | <b>14552.30</b>       | <b>20210.21</b> | <b>20478.04</b> |
| 9           | Non-Developmental Expenditure            | 11573.80              | 12777.42        | 13532.18        |
| 10          | Revenue Account                          | 11573.45              | 12777.42        | 13532.18        |
|             | <i>of which:</i>                         |                       |                 |                 |
| 11          | (a) Interest payments                    | 993.23                | 1278.37         | 1367.35         |
|             | (b) Subsidies                            | 33.12                 | 45.12           | 30.00           |
|             | (c) Wages & Salaries                     | 6146.28               | 6671.17         | 7252.58         |
|             | (d) Pension Payments                     | 2819.20               | 3191.86         | 3557.05         |
| 12          | Capital Account ( loans& advances)       | 0.35                  | 0.57            | 0.57            |
| 13          | Developmental Expenditure (14+15)        | 4541.13               | 6565.29         | 5947.10         |
| 14          | Revenue Account                          | 1836.91               | 3368.11         | 3360.68         |
| 15          | Capital Account (excl. loans & advances) | 2704.22               | 3197.18         | 2586.42         |
| 16          | <b>Total Expenditure (9+13)</b>          | <b>16114.93</b>       | <b>19343.28</b> | <b>19479.85</b> |
| 17          | <b>Revenue Expenditure (10+14)</b>       | <b>13410.36</b>       | <b>16145.53</b> | <b>16892.86</b> |
| 18          | Capital Expenditure (12+15)              | 2704.57               | 3197.75         | 2586.99         |
| 19          | Revenue Surplus (1-17)                   | 688.90                | 442.49          | 1140.65         |
| 20          | Fiscal Deficit { 16-(1+5+6) }            | 1562.63               | 2753.75         | 1444.83         |
| 21          | Primary Deficit (20-11)                  | 569.40                | 1475.38         | 77.48           |
|             | Memo:                                    |                       |                 |                 |
|             | Average amount of WMA from RBI ^         | 70.75                 |                 |                 |
|             | Average amount of OD from RBI ^          | 10.96                 |                 |                 |
|             | Number of days of OD                     | 30                    |                 |                 |
|             | Number of occasions of OD                | 5                     |                 |                 |

^The average amount of WMA/OD is calculated by summing up the outstanding amount of WMA on each day (including holidays) and dividing by total number of days during April-reporting period.

**Note: Memo. On WMA/OD for 2022-23 relates to the period from April'22 to March'23**

**Form F – 2**  
**(See Rules 3 and 5)**  
**MEDIUM TERM FISCAL POLICY STATEMENT**

**A. Fiscal Indicators – Rolling Targets**

(Rs. in Crore)

|  | Previous Year<br>(2022-23)<br>Accounts | Current Year<br>(2023-24)<br>Budget<br>Estimates<br>(BE) | Current Year<br>(2023-24)<br>Revised<br>Estimates<br>(RE) | Ensuing<br>Year (2024-<br>25) Budget<br>Estimates<br>(BE) | Targets for next two<br>years |                    |
|--|--|--|---|---|-------------------------------|--------------------|
|  |  |  |   |   | 2025-26                       | 2026-27            |
| 1. Revenue Deficit as percentage of Total Revenue Receipts (TRR) | No Revenue deficit                     | No Revenue deficit                                       | No Revenue deficit  | No Revenue deficit  | No Revenue deficit            | No Revenue deficit |
| 2. Fiscal Deficit as percentage of GSDP                          | 4.39                                   | 3.00   | 6.06  | 3.00  | 3.00                          | 3.00               |
| 3. Total outstanding Liabilities as percentage of GSDP           | 43.16                                  | 41.63  | 39.60   | 38.57   | 37.00                         | 36.00              |

**B. Assumptions underlying the Fiscal Indicators –**

**1. Revenue Receipts**

- (a) Tax-revenue – Tax revenue comprises of State's own Tax Revenues from Goods and Service Tax/VAT, Professional Tax, and Taxes on Motor Vehicles, State Excise etc., and also the Share in Central Taxes available under the Award of the Finance Commission. The State Taxes for the year 2023-24 (RE) are estimated at Rs. **1667.32** crore and the same for 2024-25 (BE) at Rs.**1786.53** crore.
- (b) Non-Tax-Revenue – Non Tax Revenue comprises mainly of Power tariff, NST bus fare, receipts from State Lottery and Forestry.
- (c) Devolution to Local Bodies: Funds available under the Finance Commission Award are provided to the Local Bodies as Grants.
- (d) **Share of own Tax Revenue to total Tax Revenue:** State's own Tax Revenue as percentage of total Tax Revenue was 21.30 % in 2022-23 (accounts), 20.97 % in RE 2023-24 and 20.47 % in 2024-25 (BE).

**2. Capital Receipts –**

(Rs. in Crore)

| Particulars                            | 2022-23<br>(Accounts) | 2023-24<br>(BE) | 2023-24<br>(RE) | 2024-25<br>(BE) |
|--|-----------------------|-----------------|-----------------|-----------------|
| Loans and Advances from the Centre     | 518.28                | 31.81           | 911.64          | 37.20           |
| Special Securities issued to the NSSF  | 0.00                  | 0.00            | 0.00            | 0.00            |
| Recovery of Loans and Advances         | 3.04                  | 1.51            | 1.51            | 1.50            |
| Borrowings from Financial Institutions | 1897.58               | 1830.91         | 2709.01         | 2405.82         |
| <b>Total</b>                           | <b>2418.90</b>        | <b>1864.23</b>  | <b>3622.16</b>  | <b>2444.52</b>  |



3. Total Expenditure –  
(a) Revenue Account

(Rs. in Crore)

| Particulars                  | 2022 -23<br>(Accounts) | 2023 -24<br>(BE) | 2023-24<br>(RE) | 2024-25<br>BE   |
|------------------------------|------------------------|------------------|-----------------|-----------------|
| <b>Total Revenue Account</b> | <b>13410.36</b>        | <b>15099.66</b>  | <b>16145.24</b> | <b>16892.87</b> |
| <i>of Which</i>              |                        |                  |                 |                 |
| Interest Payment             | 993.23                 | 1142.58          | 1278.37         | 1367.35         |
| Salaries                     | 6146.28                | 7264.10          | 6671.17         | 7252.58         |
| Pensions                     | 2819.20                | 3082.26          | 3191.86         | 3557.05         |

(b) Capital Account

(Rs. in Crore)

| Particulars        | 2022 -23<br>(Accounts) | 2023 -24<br>(BE) | 2023-24<br>(RE) | 2024-25<br>BE |
|--------------------|------------------------|------------------|-----------------|---------------|
| Loans and Advances | 0.35                   | 0.57             | 0.57            | 0.57          |
| Capital Outlay     | 2704.22                | 1803.31          | 3197.17         | 2591.41       |

**Form F – 3**  
**(See Rules 3 and 6)**

**FISCAL POLICY STRATEGY STATEMENT**

**A: Fiscal Policy Overview:**

The objective of the Fiscal Policy of the State is to increase the capital expenditure to ensure higher investment and social and fiscal infrastructure. To achieve this objective, it is necessary to increase the revenue receipts and to contain the revenue expenditure. The State Government has been making sincere efforts to enhance the revenue base and to optimize revenue collection. The State Government has been attempting to, and has been quite successful in, containing the revenue expenditure to the extent possible.

**B. Fiscal Policy for the ensuing year:**

(1) Tax Policy

The State Government does not propose to introduce any new tax considering the level of economy of the people. However, all efforts are being made to improve collection of existing taxes.

(2) Expenditure Policy

The policy of the Government is to provide more funds for development activities, and to contain unproductive expenditure to the absolute minimum possible.

(3) Borrowings and Other Liabilities, Lending and Investments

The Government has been following a prudent policy of cash management ensuring that the WMA/OD facility from RBI is avoided as far as possible. State being resource starved, and the developmental needs being paramount, other borrowings to finance infrastructure development is unavoidable. However, borrowings beyond the limits prescribed by the Finance Commission being avoided.

(4) Consolidated Sinking Fund

The Government has set up the Consolidated Sinking Fund. Contribution to the Fund will be made as per the notified scheme to augment the Fund to be used eventually for amortization of debt.

(5) Contingent and other Liabilities

The Government has set up the Guarantee Redemption Fund. Contribution to the Fund will be made as per the notified scheme to augment the Fund to be used eventually for discharging any guarantee invoked.

(6) Levy of User Charges

Levy of user charges have been nominal so far. The possibility of enhancing the existing user charges and introducing new user charges are being examined. To ensure that people are not unduly hard-hit, introduction/enhancing user charges will have to be done in phased manner.

**FORM D-1**  
**(See Rule 6)**

**SELECT FISCAL INDICATORS**

| Item |   | (Accounts)<br>2022-23 | 2023-24<br>(RE) |
|------|---|-----------------------|-----------------|
| 1    | Gross Fiscal Deficit as percentage of GSDP                  | 32.47                 | 6.06            |
| 2    | Revenue Surplus as percentage of Gross Fiscal Deficit       | 5.96                  | 16.07           |
| 3    | Revenue Surplus as percentage of GSDP                       | 1.93                  | 0.97            |
| 4    | Revenue Surplus as percentage of TRR                        | 4.73                  | 2.19            |
| 5    | Total Liabilities – GSDP Ratio (%)                          | 43.16                 | 39.60           |
| 6    | Total Liabilities-Total Revenue Receipts (%)                | 105.62                | 89.01           |
| 7    | Total Liabilities-State's Own Revenue Receipts (%)          | 792.17                | 764.75          |
| 8    | State's Own Revenue Receipts to Revenue Expenditure (%)     | 14.47                 | 14.57           |
| 9    | Capital Outlay as percentage of Gross Fiscal Deficit        | 23.39                 | 116.12          |
| 10   | Interest Payment as percentage of Revenue Receipts          | 6.83                  | 6.33            |
| 11   | Salary Expenditure as percentage of Revenue Receipts        | 42.24                 | 33.01           |
| 12   | Pension Expenditure as percentage of Revenue Receipts       | 19.37                 | 15.79           |
| 13   | Gross Central Transfers as %-age of Aggregate Disbursements | 78.26                 | 92.32           |
| 14   | Non-Tax Revenue as percentage of TRR                        | 3.29                  | 3.39            |

**FORM D-2**  
(See Rule 6)

**A. Components of State Government Liabilities**

(Rs. in Crore)

| Category                               | Raised during the Fiscal Year |                 | Repayment/Redemption during the Fiscal Year |                 | Outstanding Amount [End-March] |                 |
|--|-------------------------------|-----------------|---|-----------------|--------------------------------|-----------------|
|  | 2022-23<br>(Accounts)         | 2023-24<br>(RE) | 2022-23<br>(Accounts)                       | 2023-24<br>(RE) | 2022-23<br>(Accounts)          | 2023-24<br>(RE) |
| Market Borrowings                      | 1854.00                       | 2561.00         | 655.00                                      | 535.00          | 11414.03                       | 13440.03        |
| Loans from Centre                      | 518.28                        | 911.64          | 22.47                                       | 23.25           | 1108.35                        | 1996.74         |
| Special Securities issued to the NSSF  | 0.00                          | 0.00            | 13.13                                       | 13.25           | 67.38                          | 54.23           |
| Borrowings from Financial Institutions | 42.58                         | 57.69           | 112.89                                      | 108.45          | 430.03                         | 379.27          |
| Small Savings, Provident Funds, etc.   | 480.89                        | 406.00          | 624.63                                      | 788.10          | 1463.07                        | 1080.97         |
| Reserve Funds/Deposits                 | 747.94                        | 282.50          | 747.94                                      | 132.50          | 887.52                         | 1037.52         |
| <b>Total</b>                           | <b>3643.69</b>                | <b>4218.83</b>  | <b>2176.06</b>                              | <b>1600.55</b>  | <b>15370.38</b>                | <b>17988.76</b> |

**FORM D-3**

(See Rule 6)

**Consolidated Sinking Fund**

(Rs. in Crore)

| Credit Balance at the beginning of the previous year (2021-22) | Additions during the previous year(2021-22) | Withdrawals during the previous year (2021-22) | Credit balance at the end of the previous (2022-23) beginning of current (2021-22)year | (4)Stock of SLR Borrowings (%) | Additions during the current year (2022-23) | Withdrawals during the current year (2022-23) | Credit balance at the end of the current year (2022-23) | (4)Stock of SLR Borrowings (%) |
|--|---|--|--|--------------------------------|---|---|---|--------------------------------|
| 1  | 2   | 3  | 4  | 5                              | 6   | 7   | 8   | 9                              |
| 1719.88  | *142.76                                     | 0.00   | 1862.64  | 18.23%                         | *149.23                                     | 450.00  | 1561.87   | 13.68%                         |

\* Interest accrued during the year

**FORM D-4**  
(See Rule 6)

**Guarantee given by the State Government**

| Category (No. of Guarantees within bracket)           | Maximum Amount Guaranteed during the year (2022-23) (Rs. in crore) | Outstanding at the beginning of the year (2022-23) (Rs. in crore) | Additions during the year (2022-23) (Rs. in crore) | Reductions during the year (other than invoked during the year (2022-23) (Rs in crore) | Invoked during the year (2022-23) |                | Outstanding at the end of the year (2022-23) (Rs. in crore) | Guarantee Commission of fee |          | Remarks  |
|---|--|---|--|--|-----------------------------------|----------------|---|-----------------------------|----------|----------|
|   |  |   |  |  | Discharged                        | Not discharged |   | Receivable                  | Received |          |
| 1   | 2  | 3   | 4  | 5  | 6                                 | 7              | 8   | 9                           | 10       | 11       |
| 1. Development Authority of Nagaland                  | -  | 0.33  | -  | -  | -                                 | -              | 0.33  | -                           | -        | -        |
| 2. Nagaland Handloom and Handicrafts Dev. Corporation | -  | 14.79   | -  | -  | -                                 | -              | 14.79   | -                           | -        | -        |
| 3. Nagaland Industrial Development Corporation        | -  | 44.24   | -  | -  | -                                 | -              | 44.24   | -                           | -        | -        |
| 4. Nagaland Forest Products Ltd.                      | -  | 3.21  | -  | -  | -                                 | -              | 3.21  | -                           | -        | -        |
| 5. Agri Finance Coffee Plantation                     | -  | 0.16  | -  | -  | -                                 | -              | 0.16  | -                           | -        | -        |
| 6. Nagaland State Cooperative Bank Ltd.               | -  | 45.24   | -  | -  | -                                 | -              | 45.24   | -                           | -        | -        |
| 7. Nagaland Tea and Industries Pvt. Ltd.              | -  | 3.55  | -  | -  | -                                 | -              | 3.55  | -                           | -        | -        |
| 8. Nagaland State Social Welfare Board                | -  | 1.65  | -  | -  | -                                 | -              | 1.65  | -                           | -        | -        |
| 9. Echahaba Tea Growers Society Ltd.                  | -  | 2.02  | -  | -  | -                                 | -              | 2.02  | -                           | -        | -        |
| 10. Toka Multipurpose Cooperative Society             | -  | 20.55   | -  | -  | -                                 | -              | 20.55   | -                           | -        | -        |
| 11. Eden Welfare Co-operative Society                 | -  | 29.00   | -  | -  | -                                 | -              | 29.00   | -                           | -        | -        |
| 12. Industrial Finance Corporation of India           | -  | 8.78  | -  | -  | -                                 | -              | 8.78  | -                           | -        | -        |
| 13. Hornbill Finance Ltd.                             | -  | 16.44   | -  | -  | -                                 | -              | 16.44   | -                           | -        | -        |
| <b>Total:</b>   | <b>-</b>   | <b>189.96</b>   | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>                       | <b>0.00</b>    | <b>189.96</b>   | <b>-</b>                    | <b>-</b> | <b>-</b> |

*Note: Reporting year refers to the second year preceding the year for which the Budget is presented, i.e. 2022-23.*

**FORM D-5**  
(See Rule 6)

**Outstanding Risk-weighted Guarantees**

(Rs. in crore)

| Default probability   | Risk weights<br>(per cent) | Amount outstanding as<br>in the previous year<br>and the current year |                 | Risk weighted outstanding<br>guarantee in the previous<br>year and the current year |              |
|---|----------------------------|---|-----------------|---|--------------|
|   |                            | Previous<br>year  | Current<br>year | Previous year   | Current year |
| The exercise on risk-weighting of the Guarantees could not yet be done. |                            |   |                 |   |              |

Note: The risk-weights have been pre-specified for various risk categories.

**FORM D-6**  
(See Rule 6)

**Guarantee Redemption Fund (GRF)**

(Rs. in Crore)

| Outstanding<br>invoked<br>guarantees<br>at the end of<br>the previous<br>year<br>(2022-23) | Outstanding<br>amount of<br>GRF at the<br>end of the<br>previous<br>year<br>(2023-24) | Amount of<br>guarantees<br>likely to be<br>invoked<br>during the<br>current year<br>(2023-24) | Addition to<br>the GRF<br>during the<br>current year<br>(2023-24) | Withdrawal<br>from the GRF<br>during the<br>current year<br>(2023-24) | Outstanding<br>amount in<br>GRF at the<br>end of the<br>current year<br>(2023-24) |
|--|---|---|---|---|---|
| 1  | 2   | 3   | 4   | 5   | 6   |
| 0.00   | 36.30   | 0.00  | 0.00  | 0.00  | 36.30   |

**FORM D-7**  
(See Rule 6)

**TAX REVENUE RAISED BUT NOT REALISED**  
(Principal Taxes)

(as at the end of the reporting year : 2022-23)

| Major Head | Description   | Amount under disputes<br>(Rs. in lakh) |                                |                                 |                       |       | Amount not under dispute<br>(Rs. in lakh) |                                |                                 |                       |       | Grand Total |
|------------|---|--|--------------------------------|---------------------------------|-----------------------|-------|---|--------------------------------|---------------------------------|-----------------------|-------|-------------|
|            |   | Over 1 year but less than two yrs      | Over 2 yrs but less than 5 yrs | Over 5 yrs but less than 10 yrs | Over 10 Yrs and above | Total | Over 1 Year but less than two yrs         | Over 2 Yrs but Less than 5 yrs | Over 5 yrs but Less than 10 yrs | Over 10 yrs and above | Total |             |
| 0028       | Taxes on Professions, Trades, callings and employment | -                                      | -                              | -                               | -                     | -     | -   | 5.52                           | 0.59                            | 1.11                  | 7.22  | 7.22        |
| 0029       | Land Revenue  | -                                      | -                              | -                               | -                     | -     | -   | -                              | -                               | -                     | -     | -           |
| 0030       | Stamps and Registration fees                          | -                                      | -                              | -                               | -                     | -     | -   | -                              | -                               | -                     | -     | -           |
| 0040       | Sales Tax/VAT   | -                                      | -                              | -                               | -                     | -     | -   | -                              | 0.57                            | 51.26                 | 53.83 | 5.83        |
| 0039       | State Excise  | -                                      | -                              | -                               | -                     | -     | -   | -                              | -                               | -                     | -     | -           |
| 0041       | Taxes on Vehicles                                     | -                                      | -                              | -                               | -                     | -     | -   | -                              | -                               | -                     | -     | -           |
|            | Other taxes   | -                                      | -                              | -                               | -                     | -     | -   | -                              | -                               | -                     | -     | -           |
|            | <b>TOTAL:</b>   | -                                      | -                              | -                               | -                     | -     | -   | 5.52                           | 1.16                            | 52.27                 | 59.05 | 59.05       |

**FORM D-8**  
(See Rule 6)

**Statement of Miscellaneous Liabilities: Outstanding**

|  | (Rs. in Crore)     |
|--|--------------------|
|  | Outstanding Amount |
| Major Works and Contracts                                    | N.A.               |
| Committed liabilities in respect of land acquisition charges | N.A.               |
| Claims in respect of unpaid bills on works and supplies      | N.A.               |

# The outstanding amount pertains to the end-March position for the year before the current year.

**FORM D-9****(See Rule 6)****Statement of Number of Employees and related Salary Expenditure****PART – I****Employees in Government Departments****(Rs in Lakh)**

| <b>Demand No. &amp; Description</b> |                                     | <b>No. of Employees as on 31.10.2023</b> | <b>Accounts</b> | <b>B E</b>     | <b>R E</b>     | <b>B E</b>     |
|-------------------------------------|-------------------------------------|--|-----------------|----------------|----------------|----------------|
|                                     |                                     |  | <b>2022-23</b>  | <b>2023-24</b> | <b>2023-24</b> | <b>2024-25</b> |
| <b>1</b>                            |                                     | <b>2</b>                                 | <b>3</b>        | <b>4</b>       | <b>5</b>       | <b>6</b>       |
| 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<br>Employees<br>as on<br>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<br>Employees<br>as on<br>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    |
| TOTAL : CPS/CSS Etc.     |  | 13802                             | 53.59     | 7718.68   | 0.00      | 0.00      |
| TOTAL : NON- DEVELOPMENT |  | 103793                            | 614574.14 | 718690.93 | 667116.60 | 730105.87 |
| GRAND TOTAL :            |  | 117595                            | 614627.73 | 726409.61 | 667116.60 | 730105.87 |

FORM D - 9  
( See Rule - 6 )  
PART - II  
**Employees in PSUs**

(Rupees in Lakh)

| Sl. No   | Name of the PSUs                                   | Name of the Controlling Administrative Department | No. of Employees in the Current Year | Grant -in Aid towards PSU |                |                |                |
|----------|--|---|--------------------------------------|---------------------------|----------------|----------------|----------------|
|          |  |   |                                      | Actuals                   | B E            | R E            | B E            |
|          |  |   |                                      | 2022-23                   | 2023-24        | 2023-24        | 2024-25        |
| <b>A</b> | <b>PSUs</b>  |   |                                      |                           |                |                |                |
| 1        | Development Authority of Nagaland                  | Urban Development                                 | 138                                  | 706.48                    | 293.00         | 748.91         | 500.00         |
| 2        | NSMDC Ltd.   | Geology & Mining                                  | 173                                  | 997.75                    | 589.30         | 1034.30        | 750.00         |
| 3        | Nagaland Industrial Raw Materials Corporation Ltd. | Industries  | 0                                    | 5.00                      | 0.00           | 0.00           | 0.00           |
| 4        | NIDC Ltd.  | Industries  | 75                                   | 80.00                     | 80.00          | 110.45         | 80.00          |
| 5        | NKVIB Ltd.   | Industries  | 191                                  | 1703.17                   | 1296.39        | 2058.76        | 1400.00        |
| 6        | NHHDC Ltd.   | Industries  | 151                                  | 951.15                    | 841.19         | 1365.80        | 1000.00        |
| 7        | NMBC   | Industries  | 4                                    | 4.50                      | 4.50           | 4.50           | 2.00           |
| 8        | Nagaland Hotel Limited                             | Industries  | 131                                  | 511.48                    | 210.30         | 565.46         | 300.00         |
| 10       | MARCOFED & others .                                | Co-operation                                      | 37                                   | 150.00                    | 150.00         | 230.00         | 150.00         |
| 11       | Nagaland Pollution Control Board                   | Forest  | 17                                   | 147.34                    | 110.00         | 150.00         | 150.00         |
| 12       | Nagaland State Biodiversity Board                  | Forest  | 7                                    | 22.00                     | 22.00          | 33.17          | 33.17          |
|          | <b>Total : A</b>                                   |   | <b>924</b>                           | <b>5278.87</b>            | <b>3596.68</b> | <b>6301.35</b> | <b>4365.17</b> |
| <b>B</b> | <b>Board</b>                                       |   |                                      |                           |                |                |                |
|          | Nagaland Board of Secondary Education              | School Education                                  | 91                                   | 807.36                    | 500.00         | 870.20         | 700.00         |
|          | <b>Total : B</b>                                   |   | <b>91</b>                            | <b>807.36</b>             | <b>500.00</b>  | <b>870.20</b>  | <b>700.00</b>  |
|          | <b>Total : A+B</b>                                 |   | <b>1015</b>                          | <b>6086.23</b>            | <b>4096.68</b> | <b>7171.55</b> | <b>5065.17</b> |

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