



GOVERNMENT OF NAGALAND

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

(Laid in the Nagaland Legislative Assembly along with the Budget 2026-27)

**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, 2022-23, 2023-24, 2024-25, 2025-26 & 2026-27 (estimate) are as in **Table 1.1** below:

Table 1.1

	2022-23	2022-23	2023-24	2024-25 Provisional	2025-26 (Quick)	2026-27 Estimate
GSDP at current (Rs. in Crore)	36220	36220	41222	40369	44442	48500
Per capita income (current prices) (Rs)	181000	181000	206000	200200	222000	235000

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 2019-20 to 2024-25 has been varying between **85.66 % and 91.92 %** (Table 1.2 below).

Table 1.2
Total Receipts of the State Government

(Rs. in Crore)

Year	Revenue Receipts (RR)	Public Debt (Net)	Recovery of Loans	Consolidated Fund (CF) (2+3+4)	Net Public Account	Total (5+6)	RR as % of CF	RR as % of Total
1	2	3	4	5	6	7	8	9
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
2023-24	16155.14	2702.25	2.99	18860.38	-75.96	18784.42	85.66	86.00
2024-25	16086.53	2555.42	- 0.99	18640.96	- 40.14	18600.82	86.30	86.48

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 shareable tax excluding service tax and 0.503% of the shareable service tax to Nagaland.

The Sixteenth Finance Commission (16FC) awarded 0.481% of shareable tax to Nagaland.

During the years 2019-20 to 2024-25, proportion of State's Own Revenue Receipts (SORR) in Total Revenue Receipts varied between 11.07% to 14.25% (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		
2019-20	958.23	339.29	1297.52	3267.08	6858.69	10125.77	11423.29	11.36%
2020-21	1022.74	242.6	1265.34	3409.25	6752.84	10162.09	11427.43	11.07%
2021-22	1300.90	303.59	1604.49	4845.45	6971.21	11816.66	13421.15	11.95%
2022-23	1461.88	478.41	1940.29	5400.19	6758.78	12158.97	14099.26	13.76%
2023-24	1598.09	677.85	2275.94	6426.83	7452.37	13879.2	16155.14	14.09%
2024-25	1709.53	679.18	2388.71	7322.39	6375.43	13697.82	16086.53	14.85%

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	CAGR
Professional Tax	30.64	31.24	30.51	30.13	29.98	32.05	0.90%
Land Revenue	1.04	1.08	1.23	1.09	1.34	1.01	-0.58%
Stamps and Registration Fees	2.79	2.25	3.39	3.43	4.22	4.00	7.47%
State Excise	3.24	4.55	3.32	4.40	4.55	5.18	9.84%
State Goods & Service Tax (SGST)	613.22	663.81	830.34	959.09	1063.34	1076.80	11.92%
Taxes/ VAT on Sales, Trades etc.	175.15	205.50	261.87	246.55	265.97	318.35	12.69%
Taxes on Vehicles	113.93	93.29	141.04	187.64	198.48	223.81	14.46%
Taxes on Goods and Passengers	18.09	15.62	21.43	21.58	22.62	38.35	16.22%
Other taxes	0.13	5.40	7.77	7.79	7.59	9.98	138.25%
Total Own Tax Revenue	958.23	1022.74	1300.90	1461.88	1598.09	1709.53	12.73%

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

(Rs. in Crore)

Own Non-Tax Revenue	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Interest Receipts	5.73	4.55	5.10	7.13	20.61	11.76
Other Administrative Services	2.86	1.87	3.45	4.48	6.29	7.17
Misc. General Services (including Lottery)	22.18	21.14	19.34	28.70	11.16	30.05
Water Supply	2.77	2.78	2.62	2.98	2.97	2.87
Housing	6.40	7.11	7.71	13.43	15.46	14.16
Forestry & Wild Life	13.72	11.55	19.07	26.60	30.81	37.08
Power	159.31	171.42	211.92	286.35	282.78	411.38
Road Transport (NST)	8.43	3.24	5.45	7.92	8.91	10.81
Others	117.89	18.94	28.93	100.82	298.86	153.90
Total Own Non-Tax Revenue	339.29	242.60	303.59	478.41	677.85	679.18

Expenditure

- 2.6. 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.
- 2.7 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 Expenditure	Growth (%)	Capital Expenditure	Growth (%)
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
2023-24	14819.71	10.51	3122.52	15.47
2024-25	15333.81	3.47	3524.31	12.87

- 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)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Total Revenue Expenditure	12843.34	11052.06	11817.08	13410.36	14819.71	15333.81
<i>of which</i>						
<i>i. Salaries</i>	5335.51	5581.16	6032.05	6146.28	6660.85	7048.68
<i>ii. Pension</i>	1810.98	1752.47	2158.67	2819.20	3101.92	3199.58
<i>iii. Interest</i>	813.74	856.77	932.09	993.23	1068.43	1273.69
Total (i+ii+iii)	7960.23	8190.40	9122.81	9958.71	10831.20	11521.95

Debt Stock

- 2.9 As on 31st March 2025, the gross Debt stock of the State is **Rs. 18499.47 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 31.3.23	% of Total	As on 31.3.24	% of Total	As on 31.3.25	% of Total
Market Loans	11414.03	94.94	13430.79	84.23	14380.32	77.73
Central Government	110.34	0.92	2079.75	13.04	3683.55	19.91
Financial Institutions	430.03	3.58	379.75	2.38	394.48	2.13
NSSF	67.38	0.56	54.13	0.34	41.12	0.22
Total	13019.78	100.00	15890.29	100.00	18499.47	100.00

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 2024-25 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 2024-25 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

Prospects: The Sixteenth Finance Commission recommended that the Fiscal Deficit of all the individual states should continue to capped at 3% of their respective GSDP while assuming that on-lending by the Union Government to the States under SASCI will be over and above this limit.

Form F -1
Macro-Economic Framework Statement
Economic Performance at a Glance

(Rs. in Crore)

Real Sector		2024-25 (Accounts)	2025-26 (RE)	2026-27 (BE)
I	GSDP at current Price	40369	44442	48500
1	Revenue Receipts (2+3)	16086.53	17017.13	19495.12
2	Tax Revenue (2.1+2.2)	9031.92	9761.96	9417.45
2.1	Own Tax Revenue	1709.53	1835.93	2076.17
2.2	State's Share in Central Taxes	7322.39	7926.03	7341.28
3	Non-Tax Revenue (3.1+3.2)	7054.61	7255.17	10077.67
3.1	State's Own Non-Tax Revenue	679.18	552.92	638.27
3.2	Central Transfers	6375.43	6702.25	9439.40
4	Capital Receipts (5+6+7)	2803.18	1334.53	1351.33
5	Recovery of loans	-0.99	1.53	1.53
6	Other Receipts	0.20	0.00	0.00
7	Borrowing and other liabilities	2803.97	1333.00	1350.00
8	Total Receipts (1+4)	18889.71	18351.66	20846.65
9	Total Revenue Expenditure (10+11)	15333.81	15835.14	17972.70
10	Revenue Exp (State)	13591.96	13877.01	15017.84
	<i>of which:</i>			
	(a) Salaries & Wages	7048.68	7214.16	7855.69
	(b) Pension Payments	3199.58	3446.68	3928.39
	(c) Interest Payment	1273.69	1264.54	1443.29
	(d) Subsidies	47.12	40.12	46.00
	(e) Grant -in – Aid	257.95	147.93	136.07
11	Revenue Exp (Central Sources)	1741.85	1958.12	2954.86
12	Capital Expenditure (a+b+13)	3524.31	4176.21	2978.38
	a. State	2763.28	3066.87	1111.36
	b. Central Sources	760.68	1108.54	1866.22
13	Loans & advances	0.35	0.80	0.80
14	Total Expenditure (9+12)	18858.12	20012.14	20951.88
15	Revenue Surplus (1-9)	752.72	1182.00	1522.42
16	Fiscal Deficit {14-(1+5)}	2772.93	2993.49	1455.23
17	Primary Deficit (16-10c)	1499.24	1728.95	11.94
	Memo:			
	Average amount of WMA from RBI ^	140.47		
	Average amount of OD from RBI ^	0.00		
	Number of days of OD	0.00		
	Number of occasions of OD	0.00		

Table 1: Trends Select Macro Economic and Fiscal Indicators.

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 2024-25 relates to the period from April'24 to March'25

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

A. Fiscal Indicators – Rolling Targets

(Rs. in Crore)

Details	Previous Year (2024-25) Accounts	Current Year (2025-26) Budget Estimates (BE)	Current Year (2025-26) Revised Estimates (RE)	Ensuing Year (2026-27) Budget Estimates (BE)	Targets for next two years	
					2027-28	2028-29
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	6.87	3.00	3.00	3.00	3.00	3.00
3. Total outstanding Liabilities (excluding SASCI) as percentage of GSDP	42.42	43.70	41.33	41.03	41.00	40.85

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 2026-26 (RE) are estimated at 1835.93 crore and the same for 2026-27 (BE) at Rs. **2076.17** 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 18.92 % in 2024-25 (accounts), 189.80% in RE 2025-26 and 22.05 % in 2026-27 (BE).

2. Capital Receipts –

(Rs. in Crore)

Particulars	2024-25 (Accounts)	2025-26 (BE)	2025-26 (RE)	2026-27 (BE)
Loans and Advances from the Centre	1612.85	37.82	1575.93	31.68
<i>of which (SASCI)</i>	<i>1599.74</i>	<i>0.00</i>	<i>1522.11</i>	<i>0.00</i>
Special Securities issued to the NSSF	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	-0.99	1.53	1.53	1.53
Borrowings from Financial Institutions	1664.20	2548.97	2658.19	2978.76
Total	3276.06	2588.32	4235.65	3011.94

3. Total Expenditure –
(a) Revenue Account

(Rs. in Crore)				
Particulars	2024 -25 (Accounts)	2025-26 (BE)	2025-26 (RE)	2026-27 BE
Total Revenue Account	15333.81	17126.53	15835.14	17972.70
<i>of Which committed expenditure:</i>	<i>11421.95</i>	<i>12727.64</i>	<i>11925.38</i>	<i>13227.37</i>
<i>Interest Payment</i>	<i>1273.69</i>	<i>1326.83</i>	<i>1264.54</i>	<i>1443.29</i>
<i>Salaries</i>	<i>7048.68</i>	<i>7529.10</i>	<i>7214.16</i>	<i>7855.69</i>
<i>Pensions</i>	<i>3199.58</i>	<i>3871.71</i>	<i>3446.68</i>	<i>3928.39</i>

(b) Capital Account

(Rs. in Crore)				
Particulars	2024 -25 (Accounts)	2025-26 (BE)	2025-26 (RE)	2026-27 BE
Loans and Advances	0.35	0.57	0.80	0.80
Capital Outlay	3524.31	2968.69	4176.21	2978.38

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

(Rs. in Crore)

	Item	(Accounts) 2024-25	2025-26 (RE)
1	Gross Fiscal Deficit (<i>excl. SASCI</i>) as percentage of GSDP	2.91	3.24
2	Revenue Surplus as percentage of Gross Fiscal Deficit (<i>excl. SASCI</i>)	64.16	82.01
3	Revenue Surplus as percentage of GSDP	1.86	2.66
4	Revenue Surplus as percentage of TRR	4.68	6.95
5	Total Liabilities (<i>excl. SASCI</i>) – GSDP Ratio (percentage)	42.42	41.33
6	State's Own Revenue Receipts to Revenue Expenditure (percentage)	15.58	15.09
7	Capital Outlay as percentage of Gross Fiscal Deficit (<i>excl. SASCI</i>)	300.40	289.74
8	Interest Payment as percentage of Revenue Receipts	7.92	7.43
9	Salary Expenditure as percentage of Revenue Receipts	44.06	42.39
10	Pension Expenditure as percentage of Revenue Receipts	19.89	20.25
11	Gross Central Transfers as percentage-age of Aggregate Disbursements	72.64	73.10
12	Non-Tax Revenue as percentage of TRR	4.22	3.25

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]	
	2024-25 (Accounts)	2025-26 (RE)	2024-25 (Accounts)	2025-26 (RE)	2024-25 (Accounts)	2025-26 (RE)
Market Borrowings	1550.00	2600.00	600.00	950.00	14380.32	16030.32
Loans from Centre <i>of which</i>	1612.85	1575.93	9.05	31.68	3683.55	5248.32
<i>Special Assistance to State for Capital Investment</i>	1599.74	1552.11	00	00	3577.10	5129.21
Special Securities issued to the NSSF	0.00	0.00	13.13	13.12	41.12	28.00
Borrowings from Financial Institutions	114.44	58.19	99.68	83.51	394.48	369.17
Small Savings, Provident Funds, etc.	487.52	500.00	530.07	605.00	1344.57	1239.57
Reserve Funds/Deposits	1581.23	898.03	1578.82	1173.03	858.55	583.54
Total	5346.04	5632.15	2830.75	2856.34	20702.59	23512.04

FORM D-3

(See Rule 6)

Consolidated Sinking Fund

(Rs. in Crore)

Credit Balance at the beginning of the previous year (2023-24)	Additions during the previous year (2023-24)	Withdrawals during the previous year (2023-24)	Credit balance at the end of the previous (2023-24) beginning of current (2024-25) year	(4)/Stock of SLR Borrowings (%)	Additions during the current year (2024-25)	Withdrawals during the current year (2024-25)	Credit balance at the end of the current year (2024-25)	(4)/Stock of SLR Borrowings (%)
1	2	3	4	5	6	7	8	9
1561.87	118.83*	0.00	1680.70	12.51%	234.37#	0.00	1915.07	13.32 %

* Interest accrued during the year

Interest accrued & investment of Rs.100.00 cr 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 (2024-25) (Rs. in crore)	Outstanding at the beginning of the year (2024-25) (Rs. in crore)	Additions during the year (2024-25) (Rs. in crore)	Reductions during the year (other than invoked during the year (2024-25) (Rs in crore)	Invoked during the year (2023-24)		Outstanding at the end of the year (2024-25) (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	38.61	-	-	-	38.94	-	-	-
2. Nagaland Handloom and Handicrafts Dev. Corporation	-	15.00	-	-	-	-	15.00	-	-	-
3. Nagaland Industrial Development Corporation	-	59.60	-	-	-	-	59.60	-	-	-
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	-	-	0.70	-	0.95	-	-	-
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	-	-	-
Total:	-	205.53	38.61	0.00	0.70	0.00	243.44	-	-	-

Note: Reporting year refers to the second year preceding the year for which the Budget is presented, i.e. 2024-25

FORM D-5
(See Rule 6)

Outstanding Risk-weighted Guarantees

(Rs. in crore)

Default probability	Risk weights (per cent)	Amount outstanding as in the previous year and the current year		Risk weighted outstanding guarantee in the previous year and the current year	
		Previous year	Current 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 invoked guarantees at the end of the previous year (2024-25)	Outstanding amount of GRF at the end of the previous year (2023-24)	Amount of guarantees likely to be invoked during the current year (2024-25)	Addition to the GRF during the current year (2024-25)	Withdrawal from the GRF during the current year (2024-25)	Outstanding amount in GRF at the end of the current year (2024-25)
1	2	3	4	5	6
0.00	43.59	0.00	3.31	0.00	46.90

FORM D-7
(See Rule 6)

TAX REVENUE RAISED BUT NOT REALISED
(Principal Taxes)

(as at the end of the reporting year : 2024-25)

Major Head	Description	Amount under disputes (Rs. in lakh)					Amount not under dispute (Rs. in lakh)					Grand Total
		Over 1 year but less than two	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 5yrs but Less than 10yrs	Over 10yrs and above	Total	
0028	Taxes on Professions, Trades, callings and employment	-	-	-	-	-	0.18	0.56	2.39	0.05	3.18	3.18
0029	Land Revenue	-	-	-	-	-	-	-	-	-	-	-
0030	Stamps and Registration fees	-	-	-	-	-	-	-	-	-	-	-
0040	Sales Tax/VAT	-	-	-	-	-	-	-	-	38.64	38.64	38.64
0039	State Excise	-	-	-	-	-	-	-	-	-	-	-
0041	Taxes on Vehicles	-	-	-	-	-	-	-	-	-	-	-
	Other taxes	-	-	-	-	-	-	-	-	-	-	-
	TOTAL:	-	-	-	-	-	0.18	0.56	2.39	43.38	41.82	41.82

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)

Demand No. & Description		No. of Employees as on 31.10.2025	Accounts	B E	R E	B E
			2024-25	2025-26	2024-25	2026-27
1		2	3	4	5	6
1	State Legislature					
	Non-Development	374	3608.04	3617.67	3577.01	3574.72
2	Head of State.					
	Non-Development	96	696.89	809.03	681.68	795.69
3	Council of Ministers.					
	Non-Development	25	179.08	187.54	188.80	256.30
4	Administration of Justice.					
	Non-Development	554	4417.11	4432.99	4272.90	4448.10
5	Election.					
	Non-Development	199	1469.25	1512.04	1562.46	1556.38
6	Land Revenue.					
	Non-Development	12	89.75	106.04	105.21	103.18
7	State Excise.					
	Non-Development	404	2542.81	2674.50	2590.32	2736.83
8	Sales Tax.					
	Non-Development	271	1962.36	2114.73	2048.50	2158.41
9	Taxes on Vehicles.					
	Non-Development	231	1556.34	1700.08	1647.79	1723.28
10	Public Service Commission.					
	Non-Development	60	659.45	788.37	708.71	650.10
11	District Administration					
	Non-Development	3341	18649.91	19500.45	19229.60	19500.95
12	Treasury & Accounts Administration.					
	Non-Development	529	4204.01	6110.71	4326.32	6174.68
13	Village Guards.					
	Non-Development	9726	4671.65	4893.97	4869.66	4905.73
14	Jails.					
	Non-Development	1314	5667.17	6205.43	5977.74	6371.35
15	Lokayukta					
	Non-Development	117	950.43	1006.37	892.25	973.57

(Rs in Lakh)

Demand No. & Description		No. of Employees as on 31.10.2025	Accounts	B E	R E	B E
			2024-25	2025-26	2024-25	2026-27
1	2	3	4	5	6	
16	State Guest Houses					
	Non-Development	237	1261.59	1337.67	1292.76	1311.92
17	State Lotteries					
	Non-Development	37	361.00	357.84	343.21	298.43
19	Rajya Sainik Board					
	Non-Development	31	282.75	291.96	292.23	180.31
22	Civil Supplies.					
	Non-Development	594	3573.89	3737.16	3652.84	3642.05
25	Land Records & Survey.					
	Non-Development	442	2597.75	2685.21	2711.03	2671.88
26	Civil Secretariat.					
	Non-Development	2193	19229.99	24733.34	20253.58	30309.26
27	Planning Machinery.					
	Non-Development	315	2031.80	2075.95	2010.78	2169.02
28	Civil Police.					
	Non-Development	22634	159803.80	174119.05	161910.43	186352.20
29	Stationery and Printing.					
	Non-Development	440	2842.63	3029.14	2861.11	3089.70
30	Administrative Training Institute.					
	Non-Development	71	608.29	625.44	648.06	698.44
31	School Education.					
	CSS	4481	8098.77	8200.00	7383.14	7013.98
	Non-Development	16195	175126.75	186669.00	178510.04	197283.19
	Total	20676	183225.52	194869.00	185893.18	204297.17
32	Higher Education.					
	Non-Development	1425	17472.47	16325.96	18461.72	17167.56
33	Youth Resources & Sports.					
	Non-Development	443	2579.97	2769.66	2781.49	2724.01
34	Art and Culture & Gazetteers.					
	Non-Development	266	1724.31	1868.65	1823.25	1919.70
35	Medical, Public Health & Family Welfare.					
	CSS etc.	582	4526.18	3816.59	4668.76	5200.00
	Non-Development	8311	61868.25	66823.11	60479.59	66479.14
	Total	8893	66394.43	70639.70	65148.35	71679.14

(Rs in Lakh)

Demand No. & Description		No. of Employees as on 31.10.2025	Accounts	B E	R E	B E
			2024-25	2025-26	2024-25	2026-27
1	2	3	4	5	6	
36	Urban Development.					
	Non-Development	225	1828.86	1851.79	1654.88	1702.39
37	Municipal Administration					
	Non-Development	72	506.30	558.46	525.49	563.16
38	Information & Public Relations.					
	Non-Development	618	3672.46	3525.32	3740.53	4098.49
39	Tourism					
	Non-Development	151	1031.84	1185.20	1129.78	1199.64
40	Employment & Craftsmen Training					
	Non-Development	421	2603.82	2913.43	2720.58	2893.15
41	Labour					
	Non-Development	226	860.94	905.58	903.10	1002.18
42	Rural Development					
	Non-Development	1239	9012.46	9644.22	9415.65	9646.39
43	Social Security and Welfare.					
	CSS etc.	8498	2717.30	5300.00	3302.10	3401.17
	Non-Development	184	3008.52	6736.72	3406.14	3447.97
	Total	8682	5725.82	12036.72	6708.24	6849.14
44	Evaluation					
	Non-Development	121	873.89	989.84	1056.02	840.13
45	Co-operation.					
	Non-Development	295	2093.72	2253.51	2241.36	2279.08
46	Statistics.					
	Non-Development	623	4811.95	5158.10	5026.84	5289.99
47	Legal Meterology & Consumer Protection.					
	Non-Development	182	1017.65	1043.17	1054.87	976.47
48	Agriculture.					
	Non-Development	1319	9029.70	9453.43	9484.20	9991.55
49	Soil and Water Conservation.					
	Non-Development	818	5065.87	4995.87	5101.30	5491.64
50	Animal Husbandry & Dairy Development.					
	Non-Development	1561	11019.51	11210.31	11065.09	11436.72
51	Fisheries.					
	Non-Development	327	2220.02	2292.65	2350.83	2118.91

(Rs in Lakh)

Demand No. & Description	No. of Employees as on 31.10.2025	Accounts	B E	R E	B E	
		2024-25	2025-26	2024-25	2026-27	
1	2	3	4	5	6	
52	Forest Ecology, Environment and Wildlife.					
	Non-Development	1261	9023.80	9336.49	9093.45	9412.23
53	Industries.					
	Non-Development	873	5673.81	5841.73	5795.60	6111.95
54	Mineral Development.					
	Non-Development	401	2717.75	2808.87	2835.82	2946.43
55	Power					
	Non-Development	2655	18403.27	17366.53	18460.95	18118.37
56	Road Transport.					
	Non-Development	1115	7380.31	7447.51	7227.92	7272.54
58	Roads and Bridges.					
	Non-Development	5540	38774.93	39388.24	41394.63	41491.05
59	Irrigation & Flood Control.					
	CSS etc.	6	80.00	140.57	78.39	85.39
	Non-Development	580	3647.81	3840.07	3453.39	3647.10
	Total	586	3727.81	3980.64	3531.78	3732.49
60	Water Supply					
	Non-Development	1463	13020.66	10303.54	13368.05	10205.48
62	Civil Administration Works.					
	Non-Development	81	578.08	369.27	680.29	514.77
63	Science, Technology, Ecology & Environment.					
	Non-Development	23	176.32	173.84	172.23	189.33
64	Housing.					
	Non-Development	2472	17880.88	16985.54	17337.60	18054.45
65	SCERT.					
	CSS etc.	287	1842.28	2706.85	2011.50	2045.74
	Non-Development	103	3668.96	3837.89	2272.90	4116.86
	Total	390	5511.24	6544.74	4284.40	6162.60
66	Sericulture.					
	Non-Development	542	2002.30	1977.75	1980.93	2044.57
67	Home Guards.					
	Non-Development	1211	3364.84	3453.48	3593.32	3485.59
68	Police Engineering Project.					
	Non-Development	266	2255.94	2035.67	2263.04	2099.96

(Rs in Lakh)

Demand No. & Description		No. of Employees as on 31.10.2025	Accounts	B E	R E	B E
			2024-25	2025-26	2024-25	2026-27
1		2	3	4	5	6
69	Fire Services.					
	Non-Development	786	4224.04	4670.11	4524.11	4888.79
70	Horticulture.					
	Non-Development	418	2257.95	2359.13	2367.31	2292.12
72	Land Resources Development					
	Non-Development	226	1125.89	1248.37	1218.81	1225.81
73	State Institute of Rural Development					
	Non-Development	98	536.34	505.64	540.28	552.02
74	Mechanical Engineering.					
	Non-Development	833	5325.60	5382.05	5507.85	5718.98
76	Women Welfare					
	Non-Development	106	849.21	832.72	778.13	757.16
77	Development of Under Developed Areas					
	Non-Development	78	604.82	675.38	654.98	683.52
78	Technical Education					
	Non-Development	335	2660.79	2885.90	2913.48	3081.25
79	Border Affairs					
	Non-Development	19	135.30	151.45	152.91	157.05
80	Nagaland Information Commission					
	Non-Development	23	239.91	249.98	252.58	254.53
81	Information Technology and Communication					
	Non-Development	42	343.85	386.50	378.57	425.40
82	New and Renewable Energy					
	Non-Development	65	542.91	575.17	608.78	617.31
TOTAL : CSS Etc.		13854	17264.53	20164.01	17443.89	17746.28
TOTAL : NON- DEVELOPMENT		100884	708763.27	752915.48	721415.64	785568.56
GRAND TOTAL :		114738	726027.80	773079.49	738859.53	803314.84

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

(Rs. 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 PSUs			
				Actuals	B E	R E	B E
				2024-25	2025-26	2025-26	2026-27
1	Development Authority of Nagaland	Urban Development	150	903.74	970.70	933.58	748.00
2	NSMDC Ltd.	Geology & Mining	166	1112.90	1237.74	881.97	825.00
3	NIDC Ltd.	Industries	75	512.15	530.35	561.00	321.20
4	NKVIB Ltd.	Industries	205	1828.44	1899.10	1580.02	1694.00
5	NHHDC Ltd.	Industries	152	1582.71	1621.18	1145.25	1100.00
6	NMBC	Industries	4	4.50	4.50	4.50	4.50
7	Nagaland Hotel Limited	Industries	125	911.68	798.97	886.24	385.00
8	NMTTC	Industries	85	55.00	55.00	138.38	55.00
9	NSCB Ltd.	Co-operation	218	0.00	2902.47	0.00	0.00
10	MARCOFED and Others .	Co-operation	37	281.00	285.00	150.00	150.00
	Total :		1217	7192.12	10305.01	6280.94	5282.70