



## **GOVERNMENT OF NAGALAND**

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

**(Laid in the Nagaland Legislative Assembly along with the Budget 2025-26)**

**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, 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 (estimate) are as in **Table 1.1** below:

**Table 1.1**

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b> <b>(Provisional)</b>	<b>2024-25</b>	<b>2025-26</b> <b>Estimate</b>
GSDP at current (Rs. in Crore)	32265	36220	41222	40369	45020
Per capita income (current prices) (Rs)	145800	162200	182900	177500	196000

**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 2018-19 to 2023-24 has been varying between **88.10 % and 86.00 %** (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
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
2023-24	16155.14	2702.25	2.99	18860.38	-75.96	18784.42	85.66	86.00

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 2018-19 to 2023-24, proportion of State's Own Revenue Receipts (SORR) in Total Revenue Receipts varied between 9.63% to 14.09% (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		
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
2023-24	1598.09	677.85	2275.94	6426.83	7452.37	13879.20	16155.14	14.09

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	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	CAGR
Professional Tax	35.33	30.64	31.24	30.51	30.13	29.98	-3.23%
Land Revenue	1.13	1.04	1.08	1.23	1.09	1.34	3.47%
Stamps and Registration Fees	2.53	2.79	2.25	3.39	3.43	4.22	10.77%
State Excise	4.65	3.24	4.55	3.32	4.40	4.55	-0.43%
State Goods & Service Tax (SGST)	469.64	613.22	663.81	830.34	959.09	1063.34	17.76%
Taxes/ VAT on Sales, Trades etc.	186.69	175.15	205.50	261.87	246.55	265.97	7.34%
Taxes on Vehicles	126.22	113.93	93.29	141.04	187.64	198.48	9.48%
Taxes on Goods and Passengers	20.17	18.09	15.62	21.43	21.58	22.62	2.32%
Other taxes	0.07	0.13	5.40	7.77	7.79	7.59	155.29%
<b>Total Own Tax Revenue</b>	<b>846.43</b>	<b>958.23</b>	<b>1022.74</b>	<b>1300.90</b>	<b>1461.88</b>	<b>1598.09</b>	<b>13.55%</b>

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

(Rs. in Crore)

<b>Own Non-Tax Revenue</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Interest Receipts	12.06	5.73	4.55	5.10	7.13	20.61
Other Administrative Services	6.52	2.86	1.87	3.45	4.48	6.29
Misc. General Services (including Lottery)	24.15	22.18	21.14	19.34	28.70	11.16
Water Supply	2.88	2.77	2.78	2.62	2.98	2.97
Housing	6.77	6.40	7.11	7.71	13.43	15.46
Forestry & Wild Life	12.62	13.72	11.55	19.07	26.60	30.81
Power	147.97	159.31	171.42	211.92	286.35	282.78
Road Transport (NST)	8.74	8.43	3.24	5.45	7.92	8.91
Others	30.53	117.89	18.94	28.93	100.82	298.86
<b>Total Own Non-Tax Revenue</b>	<b>252.24</b>	<b>339.29</b>	<b>242.60</b>	<b>303.59</b>	<b>478.41</b>	<b>677.85</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 **7.13 %** whereas (Non-Development) expenditure has grown at average annual rate of **8.57 %** 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>
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
2023-24	5603.48	23.42	12338.75	6.61	17942.23	11.35

- 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 (%)
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
2023-24	14819.71	10.51	3122.52	15.47

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)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Total Revenue Expenditure</b>	<b>10919.98</b>	<b>12843.34</b>	<b>11052.06</b>	<b>11817.08</b>	<b>13410.36</b>	<b>14819.71</b>
<i>of which</i>						
Salaries	4966.20	5335.51	5581.16	6032.05	6146.28	6660.85
Pension	1552.79	1810.98	1752.47	2158.67	2819.20	3101.92
Interest Payment	771.74	813.74	856.77	932.09	993.23	1068.43

### Debt Stock

2.9 As on 31<sup>st</sup> March 2024, the gross Debt stock of the State is **Rs. 15890.29 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 31.3.22	% of Total	As on 31.3.23	% of Total	As on 31.3.24	% of Total
Market Loans	10215.03	88.92	11414.03	94.94	13430.79	84.23
Central Government	612.54	5.33	110.34	0.92	2079.75	13.04
Financial Institutions	579.84	5.05	430.03	3.58	379.75	2.38
NSSF	80.50	0.70	67.38	0.56	54.13	0.34
<b>Total</b>	<b>11407.41</b>	<b>100.00</b>	<b>13019.78</b>	<b>100.00</b>	<b>15890.29</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 2023-24 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		2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)
I	GSDP at current Price	<b>41222</b>	<b>40369</b>	<b>45020</b>
<b>1</b>	<b>Revenue Receipts (2+3)</b>	<b>16155.14</b>	<b>17247.02</b>	<b>18744.26</b>
2	Tax Revenue (2.1+2.2)	<b>8024.92</b>	<b>9113.27</b>	<b>9972.12</b>
2.1	Own Tax Revenue	1598.09	1790.90	1878.42
2.2	State's Share in Central Taxes	6426.83	7322.37	8093.70
3	Non-Tax Revenue (3.1+3.2)	8130.22	8133.75	8772.14
3.1	State's Own Non-Tax Revenue	677.85	621.22	593.71
3.2	Central Transfers	7452.37	7512.53	8178.43
<b>4</b>	<b>Capital Receipts (5+6+7)</b>	<b>2815.34</b>	<b>2800.55</b>	<b>1351.60</b>
5	Recovery of loans	2.99	1.53	1.53
6	Other Receipts	0.00	0.00	0.00
7	Borrowing and other liabilities	2812.35	2799.02	1350.07
<b>8</b>	<b>Total Receipts (1+4)</b>	<b>18970.48</b>	<b>20047.57</b>	<b>20095.86</b>
9	Non-Developmental Expenditure	12339.10	13580.71	14237.35
10	Revenue Account	12338.75	13580.14	14236.78
	<i>of which:</i>			
11	(a) Interest payments	1068.43	1193.49	1326.83
	(b) Subsidies	41.12	46.22	46.00
	(c) Wages & Salaries	6660.85	7008.40	7529.10
	(d) Pension Payments	3101.92	3415.91	3871.71
12	Capital Account ( loans& advances)	0.35	0.57	0.57
13	Developmental Expenditure (14+15)	5603.48	<b>4369.72</b>	<b>5858.44</b>
14	Revenue Account	2480.96	2564.82	2889.75
15	Capital Account (excl. loans & advances)	3122.52	4385.56	2968.69
16	<b>Total Expenditure (9+13)</b>	<b>17942.58</b>	<b>20531.09</b>	<b>20095.79</b>
17	<b>Revenue Expenditure (10+14)</b>	<b>14819.71</b>	<b>16144.96</b>	<b>17126.53</b>
18	Capital Expenditure (12+15)	3122.87	4386.13	2969.26
19	Revenue Surplus (1-17)	<b>1335.43</b>	<b>1102.06</b>	<b>1617.73</b>
20	Fiscal Deficit { 16-(1+5+6) }	<b>1784.45</b>	<b>3282.54</b>	<b>1350.00</b>
21	Primary Deficit (20-11)	<b>716.02</b>	<b>2089.05</b>	<b>23.17</b>
	Memo:			
	Average amount of WMA from RBI ^	7.44		
	Average amount of OD from RBI ^	0		
	Number of days of OD	0		
	Number of occasions of OD	0		

^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 2023-24 relates to the period from April'23 to March'24**

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

**A. Fiscal Indicators – Rolling Targets**

(Rs. in Crore)

	Previous Year (2023-24) Accounts	Current Year (2024-25) Budget Estimates (BE)	Current Year (2024-25) Revised Estimates (RE)	Ensuing Year (2025-26) Budget Estimates (BE)	Targets for next two years	
					2026-27	2027-28
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	4.33	3.00	8.13	3.00	3.00	3.00
3. Total outstanding Liabilities as percentage of GSDP	44.11	38.57	50.22	47.81	47.00	47.00

**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 2024-25 (RE) are estimated at Rs. **1790.90** crore and the same for 2025-26 (BE) at Rs.**1878.42** 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 19.91 % in 2023-24 (accounts), 19.65 % in RE 2024-25 and 18.84 % in 2024-25 (BE).

**2. Capital Receipts –**

(Rs. in Crore)

Particulars	2023-24 (Accounts)	2024-25 (BE)	2024-25 (RE)	2025-26 (BE)
Loans and Advances from the Centre	990.49	27.20	37.20	37.82
Special Securities issued to the NSSF	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	2.99	1.50	1.50	1.53
Borrowings from Financial Institutions	2609.31	2405.82	2014.25	2548.97
<b>Total</b>	<b>3602.79</b>	<b>2444.52</b>	<b>2052.95</b>	<b>2588.32</b>



3. Total Expenditure –  
(a) Revenue Account

(Rs. in Crore)

Particulars	2023 -24 (Accounts)	2024 -25 (BE)	2024-25 (RE)	2025-26 BE
<b>Total Revenue Account</b>	<b>14819.71</b>	<b>16892.87</b>	<b>16144.96</b>	<b>17126.53</b>
<i>of Which</i>				
<b>Interest Payment</b>	1068.43	1367.35	1193.49	1326.83
<b>Salaries</b>	6660.85	7252.58	7008.40	7529.10
<b>Pensions</b>	3101.92	3557.05	3415.91	3871.71

(b) Capital Account

(Rs. in Crore)

Particulars	2023 -24 (Accounts)	2024 -25 (BE)	2024-25 (RE)	2025-26 BE
Loans and Advances	0.35	0.57	0.57	0.57
Capital Outlay	3122.52	2591.41	4385.56	2968.69

**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**

	<b>Item</b>	<b>(Accounts) 2023-24</b>	<b>2024-25 (RE)</b>
1	Gross Fiscal Deficit as percentage of GSDP	4.33	8.13
2	Revenue Surplus as percentage of Gross Fiscal Deficit	74.84	33.57
3	Revenue Surplus as percentage of GSDP	3.24	2.73
4	Revenue Surplus as percentage of TRR	8.27	6.43
5	Total Liabilities – GSDP Ratio (%)	44.11	50.22
6	Total Liabilities-Total Revenue Receipts (%)	112.55	118.24
7	Total Liabilities-State's Own Revenue Receipts (%)	798.91	840.51
8	State's Own Revenue Receipts to Revenue Expenditure (%)	15.36	14.94
9	Capital Outlay as percentage of Gross Fiscal Deficit	174.99	133.60
10	Interest Payment as percentage of Revenue Receipts	6.61	6.96
11	Salary Expenditure as percentage of Revenue Receipts	41.23	40.87
12	Pension Expenditure as percentage of Revenue Receipts	19.20	19.92
13	Gross Central Transfers as %-age of Aggregate Disbursements	77.35	72.13
14	Non-Tax Revenue as percentage of TRR	4.20	3.62

**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]	
	2023-24 (Accounts)	2024-25 (RE)	2023-24 (Accounts)	2024-25 (RE)	2023-24 (Accounts)	2024-25 (RE)
Market Borrowings	2551.29	1892.79	535.00	600.00	13430.32	14723.11
Loans from Centre	990.49	1000.00	19.09	21.25	2079.75	3058.50
Special Securities issued to the NSSF	0.00	0.00	13.25	13.25	54.13	40.88
Borrowings from Financial Institutions	58.02	84.26	108.30	91.12	379.75	372.89
Small Savings, Provident Funds, etc.	474.18	350.00	559.58	410.00	1377.67	1317.67
Reserve Funds/Deposits	1276.96	855.33	1303.37	955.33	861.11	761.11
<b>Total</b>	<b>5350.94</b>	<b>4182.38</b>	<b>2538.59</b>	<b>2090.95</b>	<b>18182.73</b>	<b>20274.16</b>

**FORM D-3**

(See Rule 6)

**Consolidated Sinking Fund**

(Rs. in Crore)

Credit Balance at the beginning of the previous year (2022-23)	Additions during the previous year(2022-23)	Withdrawals during the previous year (2022-23)	Credit balance at the end of the previous (2023-24) beginning of current (2022-23)year	(4)/Stock of SLR Borrowings (%)	Additions during the current year (2023-24)	Withdrawals during the current year (2023-24)	Credit balance at the end of the current year (2023-24)	(4)/Stock of SLR Borrowings (%)
1	2	3	4	5	6	7	8	9
1561.87	118.83	0.00	1680.70	9.24%	*134.46	0.00	1815.16	8.95 %

\* 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 (2023-24) (Rs. in crore)	Outstanding at the beginning of the year (2023-24) (Rs. in crore)	Additions during the year (2023-24) (Rs. in crore)	Reductions during the year (other than invoked during the year (2023-24) (Rs in crore)	Invoked during the year (2023-24)		Outstanding at the end of the year (2023-24) (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	-	-	-
<b>Total:</b>	<b>-</b>	<b>205.53</b>	<b>38.61</b>	<b>0.00</b>	<b>0.70</b>	<b>0.00</b>	<b>243.44</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. 2023-24*

**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 (2023-24)	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	40.54	0.00	4.06	0.00	44.60

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

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

(as at the end of the reporting year : 2023-24)

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 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 2Yrs but Less than 5 yrs	Over 5yrs but Less than 10yrs	Over 10yrs and above	Total	
0028	Taxes on Professions, Trades, callings and employment	-	-	-	-	-	0.74	0.11	2.43	0.98	4.26	<b>4.26</b>
0029	Land Revenue	-	-	-	-	-	-	-	-	-	-	-
0030	Stamps and Registration fees	-	-	-	-	-	-	-	-	-	-	-
0040	Sales Tax/VAT	-	-	-	-	-	-	-	-	42.40	42.40	<b>42.40</b>
0039	State Excise	-	-	-	-	-	-	-	-	-	-	-
0041	Taxes on Vehicles	-	-	-	-	-	-	-	-	-	-	-
	Other taxes	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL:</b>	-	-	-	-	-	0.74	0.11	2.43	<b>43.38</b>	<b>46.66</b>	<b>44.66</b>

**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 31.10.2024	Accounts	B E	R E	B E	
		2023-24	2024-25	2024-25	2025-26	
1	2	3	4	5	6	
1 State Legislature						
	Non-Development	381	3125.06	3326.23	3586.55	3617.67
2 Head of State.						
	Non-Development	92	614.80	607.71	739.08	809.03
3 Council of Ministers.						
	Non-Development	12	139.16	149.85	179.08	187.54
4 Administration of Justice.						
	Non-Development	567	4371.45	4097.09	4534.23	4432.99
5 Election.						
	Non-Development	226	1464.54	1612.28	1483.41	1512.04
6 Land Revenue.						
	Non-Development	13	100.55	130.41	93.18	106.04
7 State Excise.						
	Non-Development	409	2327.08	2621.30	2549.86	2674.50
8 Sales Tax.						
	Non-Development	275	1951.94	2054.82	1973.83	2114.73
9 Taxes on Vehicles.						
	Non-Development	228	1463.71	1583.42	1575.78	1700.08
10 Public Service Commission.						
	Non-Development	60	615.89	676.33	660.82	788.37
11 District Administration						
	Non-Development	3451	18117.68	19552.78	19160.62	19500.45
12 Treasury & Accounts Administration.						
	Non-Development	599	4013.61	6121.91	4265.33	6110.71
13 Village Guards.						
	Non-Development	9728	4701.39	5243.69	4848.42	4893.97
14 Jails.						
	Non-Development	1339	5349.76	5980.84	5731.60	6205.43
15 Lokayukta						
	Non-Development	128	983.84	1048.56	955.94	1006.37

(Rs in Lakh)

Demand No. & Description		No. of Employees as on 31.10.2024	Accounts	B E	R E	B E
			2023-24	2024-25	2024-25	2025-26
1		2	3	4	5	6
16	State Guest Houses					
	Non-Development	244	1267.81	1369.29	1299.44	1337.67
17	State Lotteries					
	Non-Development	45	308.03	346.64	364.09	357.84
19	Rajya Sainik Board					
	Non-Development	41	303.91	324.37	321.82	291.96
22	Civil Supplies.					
	Non-Development	621	3442.72	3763.02	3587.88	3737.16
25	Land Records & Survey.					
	Non-Development	475	2542.32	2791.19	2637.92	2685.21
26	Civil Secretariat.					
	Non-Development	2204	18096.41	24245.87	19832.12	24733.34
27	Planning Machinery.					
	Non-Development	306	1972.78	2006.83	2052.81	2075.95
28	Civil Police.					
	Non-Development	23247	153715.26	171021.87	160238.68	174119.05
29	Stationery and Printing.					
	Non-Development	446	2640.18	2952.84	2923.93	3029.14
30	Administrative Training Institute.					
	Non-Development	72	564.65	720.71	609.42	625.44
31	School Education.					
	CPS/CSS etc.	4527			9111.12	8200.00
	Non-Development	16394	160296.20	168700.38	174478.40	186669.00
	<b>Total</b>	<b>20921</b>	<b>160296.20</b>	<b>168700.38</b>	<b>183589.52</b>	<b>194869.00</b>
32	Higher Education.					
	Non-Development	1428	13563.79	15713.95	17708.17	16325.96
33	Youth Resources & Sports.					
	Non-Development	545	2488.39	2665.52	2624.11	2769.66
34	Art and Culture & Gazetteers.					
	Non-Development	266	1626.76	1827.06	1777.59	1868.65
35	Medical, Public Health & Family Welfare.					
	CPS/CSS etc.	555	4517.22	3705.56	3634.85	3816.59
	Non-Development	8442	57079.11	71664.99	57398.42	66823.11
	<b>Total</b>	<b>8997</b>	<b>61596.33</b>	<b>75370.55</b>	<b>61033.27</b>	<b>70639.70</b>



(Rs in Lakh)

Demand No. & Description		No. of Employees as on 31.10.2024	Accounts	B E	R E	B E
			2023-24	2024-25	2024-25	2025-26
1		2	3	4	5	6
36	Urban Development.					
	Non-Development	240	1652.33	1725.83	1784.79	1851.79
37	Municipal Administration					
	Non-Development	72	481.18	560.24	528.01	558.46
38	Information & Public Relations.					
	Non-Development	610	3418.45	3658.66	3687.88	3525.32
39	Tourism					
	Non-Development	165	1072.11	1008.65	1048.32	1185.20
40	Employment & Craftsmen Training					
	Non-Development	450	2419.84	2775.85	2618.91	2913.43
41	Labour					
	Non-Development	223	866.21	948.16	876.49	905.58
42	Rural Development					
	Non-Development	1274	8969.41	9191.59	9199.80	9644.22
43	Social Security and Welfare.					
	CPS/CSS etc.	8399	83.03	5300.00	1800.00	5300.00
	Non-Development	175	5101.99	6785.57	3265.32	6736.72
	<b>Total</b>	<b>8574</b>	<b>5185.02</b>	<b>12085.57</b>	<b>5065.32</b>	<b>12036.72</b>
44	Evaluation					
	Non-Development	126	844.83	963.94	956.03	989.84
45	Co-operation.					
	Non-Development	305	2002.50	2136.14	2165.41	2253.51
46	Statistics.					
	Non-Development	633	4359.69	4990.75	4818.74	5158.10
47	Legal Meterology & Consumer Protection.					
	Non-Development	188	911.65	974.19	1045.94	1043.17
48	Agriculture.					
	Non-Development	1295	9056.49	9137.57	9233.98	9453.43
49	Soil and Water Conservation.					
	Non-Development	749	4855.68	5174.76	5096.63	4995.87
50	Animal Husbandry & Dairy Development.					
	Non-Development	1573	9874.34	11051.97	11284.85	11210.31
51	Fisheries.					
	Non-Development	349	1956.20	2197.89	2267.22	2292.65

(Rs in Lakh)

Demand No. & Description		No. of Employees as on 31.10.2024	Accounts	B E	R E	B E
			2023-24	2024-25	2024-25	2025-26
1	2	3	4	5	6	
52	Forest Ecology, Environment and Wildlife.					
	Non-Development	1271	8948.38	9941.40	9082.67	9336.49
53	Industries.					
	Non-Development	859	5309.79	5710.23	5827.62	5841.73
54	Mineral Development.					
	Non-Development	383	2563.21	2812.30	2802.17	2808.87
55	Power					
	Non-Development	2552	18166.41	17132.87	16687.77	17366.53
56	Road Transport.					
	Non-Development	1245	6855.55	7211.61	7396.44	7447.51
58	Roads and Bridges.					
	Non-Development	5518	36354.16	37437.17	37246.56	39388.24
59	Irrigation & Flood Control.					
	CPS/CSS etc.	6		198.60	99.85	140.57
	Non-Development	566	3524.30	4066.58	3702.09	3840.07
	<b>Total</b>	<b>572</b>	<b>3524.30</b>	<b>4265.18</b>	<b>3801.94</b>	<b>3980.64</b>
60	Water Supply					
	Non-Development	1482	11201.27	9999.00	11743.69	10303.54
62	Civil Administration Works.					
	Non-Development	42	469.62	370.67	500.63	369.27
63	Science, Technology, Ecology & Environment.					
	Non-Development	29	174.54	179.59	178.06	173.84
64	Housing.					
	Non-Development	2611	15852.06	16459.51	17276.51	16985.54
65	SCERT.					
	CPS/CSS etc.	274			2512.61	2706.85
	Non-Development	108	3493.66	3659.18	1935.59	3837.89
	<b>Total</b>	<b>382</b>	<b>3493.66</b>	<b>3659.18</b>	<b>4448.20</b>	<b>6544.74</b>
66	Sericulture.					
	Non-Development	568	1862.93	2013.04	2025.26	1977.75
67	Home Guards.					
	Non-Development	1171	3716.90	3581.72	3497.41	3453.48
68	Police Engineering Project.					
	Non-Development	269	2319.24	2015.57	2029.53	2035.67

(Rs in Lakh)

Demand No. & Description		No. of Employees as on 31.10.2024	Accounts	B E	R E	B E
			2023-24	2024-25	2024-25	2025-26
1		2	3	4	5	6
69	Fire Services.					
	Non-Development	773	3827.59	4284.06	4265.65	4670.11
70	Horticulture.					
	Non-Development	433	2148.50	2300.73	2267.13	2359.13
72	Land Resources Development					
	Non-Development	245	1096.94	1179.06	1164.65	1248.37
73	State Institute of Rural Development					
	Non-Development	97	424.62	500.63	539.35	505.64
74	Mechanical Engineering.					
	Non-Development	817	5168.08	5295.09	5099.33	5382.05
76	Women Welfare					
	Non-Development	118	731.86	835.43	862.81	832.72
77	Development of Under Developed Areas					
	Non-Development	99	563.12	622.41	605.41	675.38
78	Technical Education					
	Non-Development	322	2510.80	2863.43	2738.41	2885.90
79	Border Affairs					
	Non-Development	19	126.18	143.74	135.87	151.45
80	Nagaland Information Commission					
	Non-Development	23	231.23	291.71	241.60	249.98
81	Information Technology and Communication					
	Non-Development	39	362.88	373.00	345.26	386.50
82	New and Renewable Energy					
	Non-Development	69	583.90	622.63	566.90	575.17
<b>TOTAL : CPS/CSS Etc.</b>		<b>13761</b>	<b>4600.25</b>	<b>9204.16</b>	<b>17158.43</b>	<b>20164.01</b>
<b>TOTAL : NON- DEVELOPMENT</b>		<b>102439</b>	<b>665679.40</b>	<b>730105.87</b>	<b>700835.22</b>	<b>752915.48</b>
<b>GRAND TOTAL :</b>		<b>116200</b>	<b>670279.65</b>	<b>739310.03</b>	<b>717993.65</b>	<b>773079.49</b>

**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
				2023-24	2024-25	2024-25	2025-26
1	Development Authority of Nagaland	Urban Development	150	715.92	500.00	879.10	970.70
2	NSMDC Ltd.	Geology & Mining	166	1034.30	1192.03	1192.03	1237.74
3	NIDC Ltd.	Industries	75	504.22	459.27	487.63	530.35
4	NKVIB Ltd.	Industries	205	2058.76	1400.00	1728.44	1899.10
5	NHHDC Ltd.	Industries	152	1365.80	1000.00	1362.88	1621.18
6	NMBC	Industries	4	4.50	2.00	4.50	4.50
7	Nagaland Hotel Limited	Industries	125	638.94	675.48	675.48	798.97
8	NFP	Industries	0	4.69	0.00	0.00	0.00
9	NMTTC	Industries	85	50.00	55.00	55.00	55.00
10	NSCB Ltd.	Co-operation	218	2172.87	2688.69	2636.68	2902.47
11	MARCOFED and Others .	Co-operation	37	260.00	270.00	281.00	285.00
	<b>Total :</b>		<b>1217</b>	<b>8810.00</b>	<b>8242.47</b>	<b>9302.74</b>	<b>10305.01</b>

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