



GOVERNMENT OF NAGALAND

EXPLANATORY MEMORANDUM TO THE BUDGET FOR THE YEAR 2025-26

(As laid before the State Legislature)

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SECTION - I

SUMMARY OF FINANCIAL POSITION

The general financial position of the State on the basis of the Accounts for the year 2023-24, Budget Estimates / Revised Estimates of the Year 2024-25 and the Budget Estimates for the Year 2025-26 is summarised below :

(Rupees in Lakh)

	Accounts 2023-24	Budget 2024-25	Revised 2024-25	Budget 2025-26
I. CONSOLIDATED FUND				
Revenue Receipts	1615513.93	1803351.50	1724701.93	1874425.65
Expenditure met from Revenue	1481970.74	1689287.32	1614496.26	1712652.66
Surplus/Deficit on Revenue Account	133543.19	114064.18	110205.67	161772.99
Capital Receipts	608177.51	594452.90	703777.00	610475.19
Expenditure met from Capital including Loans and Advances (Net)	649941.26	683499.79	862334.54	757248.18
Surplus/Deficit (-) on Capital Account	-41763.75	-89046.89	-158557.54	-146772.99
TOTAL : CONSOLIDATED FUND (Net)	91779.44	25017.29	-48351.87	15000.00
II. CONTINGENCY FUND (Net)	0.00	0.00	0.00	0.00
III. PUBLIC ACCOUNT (Net)	-83114.55	-27000.00	-35000.00	-15000.00
TOTAL - NET TRANSACTION	8664.89	-1982.71	-83351.87	0.00
Opening Balance	32080.11	-88594.99	-968.71	-84320.58
Closing Balance	40745.00	-90577.70	-84320.58	-84320.58

Note:-

The Opening balance of **Rs. (-) 968.71 lakh**, for 2024-25 represents the cash balance as per the accounts of the Reserve Bank of India for that year. This differs from the Accounts reflected in Finance Accounts for 2023-24, which is to be reconciled between the RBI and the Accountant General.

SECTION - II

DETAILED BREAK-UP OF CENTRAL GRANTS TO STATE

(Rupees in Lakh)

		Accounts 2023-24	Budget 2024-25	Revised 2024-25	Budget 2025-26
(i)	Statutory Grants under the award of Finance Commission	4477.00	406800.00	406800.00	364700.00
(ii)	Grant for State Disaster Risk Management Fund	3680.00	4800.00	7323.50	6081.50
(iii)	Finance Commission Grant for Health Sector	0.00	6292.00	6292.00	6608.00
(iv)	Grants-in-Aid for Central Sector and CSS, NEC & NLCPR	714812.22	407422.88	281449.92	396265.04
(v)	FC Grants for Local Bodies	3750.00	15500.00	12503.00	153.00
(vi)	Reimbursement of Security Related Expenditure	2950.38	10000.00	16332.11	10000.00
(vii)	Grants for Externally Aided Projects	15567.66	33475.98	20552.40	34035.30
	TOTAL :	745237.26	884290.86	751252.93	817842.84

SECTION - III

DETAILED BREAK-UP OF RECEIPTS ON CAPITAL ACCOUNT

(Rs. in Lakh)

		Accounts 2023-24	Budget 2024-25	Revised 2024-25	Budget 2025-26
A	Internal Debt of the State Government	508829.76	590582.35	539538.90	606540.99
B	Loans and Advances from the Central Government	99049.23	3719.55	164085.60	3781.70
C	Repayment of Loans to the State Government	298.52	151.00	152.50	152.50
Total :		608177.51	594452.90	703777.00	610475.19

I.	Internal Debt of the State Government :				
	The details are :-				
1	Loans from Open Market	255128.81	230576.32	181112.90	249476.03
2	Loans from REC	0.00	0.00	0.00	0.00
3	Loans from HUDCO	2126.83	1204.22	1204.00	789.80
4	Loans from NDC	0.00	0.00	0.00	0.00
5	Loans from NABARD	3674.77	4391.43	4482.00	4631.19
6	Ways and Means Advance from RBI	247899.35	350000.00	350000.00	350000.00
7	Loans from Other Institutions	0.00	4410.38	2740.00	1643.97
Total :		508829.76	590582.35	539538.90	606540.99

II.	Loans and Advances from the Central Government :				
	The details are :-				
1	Non-Lapsable Pool/ NEC	0.00	0.00	0.00	0.00
2	Externally Aided Project	1729.23	3719.55	2283.60	3781.70
3	Special Assistance to State for Capital Investment	97320.00	0.00	161802.00	0.00
Total :		99049.23	3719.55	164085.60	3781.70

SCHEDULE INDICATING THE TOTAL EXPENDITURE ON SALARIES AND ALLOWANCES

(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
16	State Guest Houses					
	Non-Development	244	1267.81	1369.29	1299.44	1337.67

(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
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
	Total	20921	160296.20	168700.38	183589.52	194869.00
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
	Total	8997	61596.33	75370.55	61033.27	70639.70

(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
	Total	8574	5185.02	12085.57	5065.32	12036.72
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
	Total	572	3524.30	4265.18	3801.94	3980.64
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
	Total	382	3493.66	3659.18	4448.20	6544.74
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
TOTAL : CPS/CSS Etc.		13761	4600.25	9204.16	17158.43	20164.01
TOTAL : NON- DEVELOPMENT		102439	665679.40	730105.87	700835.22	752915.48
GRAND TOTAL :		116200	670279.65	739310.03	717993.65	773079.49

ANNEXURE - I
Statement indicating Transfer of Funds to Local Bodies

(Rs in Lakh)

Sl. No.	Demand No and Description	Head of Account	Amount provided in the Budget 2024-25		Classification	Amount received from GOI 2024-25 (RE)	Amount allocated to Local Bodies 2024-25 (RE)
			(BE)	(RE)			
1	2	3	4	5	6	7	8
1	42- Rural Development	2515-Other Rural Dev. Prog. 00-102-Community Development 03-Grant to Rural Local Bodies 09-Grant-in-Aid	10200.00	102.00	6		99.00
		04-Health Grants 01- Block level Public Health Units 09- Grant in Aid	1642.00	1642.00	6		1724.00
		04-Health Grants 02- Conversion of Rural PHCs & Sub Centres 09- Grant in Aid	113.00	113.00	6		949.00
		04-Health Grants 03- Building-less Sub Centres PHCs & CHCs '09- Grant in Aid	903.00	903.00	6		119.00
		TOTAL:	12858.00	2760.00	24.00	0.00	2891.00
2	35 - Medical Public Health & Family Welfare	4210- Capital Outlay on Medical & Public Health, 04- Public Health, 200- Other Programmes 10- Diagnostic Infrastructure to the PHC Facilities					
		01- Sub Centres 13-Major Works	352.00	352.00	6		369.00
		02- PHCs 13- Major Works	676.00	676.00	6		710.00
		03- Urban PHCs 13- Major Works	113.00	113.00	6		119.00
		TOTAL:	1141.00	1168.12		27.12	1198.00
3	37 -Municipal Administration	2217-80-191: 01- Urban Bodies Grants Basic Grants		58.22	2	583.65	
		Basic Grants	5300.00	2303.00	6	22.50	54.00
		02- Health Grants 9 - Grant-in-Aid	2493.00	2493.00	6	0.00	2618.00
		TOTAL:	7793.00	4854.22		606.15	2672.00
		GRAND TOTAL :	21792.00	8782.34		633.27	6761.00

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

			RE 2024-25
1. Kohima	7. Dimapur	13.Chümoukedima	0.00
2. Mokokchung	8. Peren	14.Shamator	
3. Tuensang	9. Longleng	15.Tseminyu	
4. Mon	10. Kiphire	16.Niuland	
5. Zunheboto	11. Phek		
6. Wokha	12. Noklak		

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

1. Kohima	7. Dimapur	13.Chümoukedima	633.27
2. Mokokchung	8. Peren	14.Shamator	
3. Tuensang	9. Longleng	15.Tseminyu	
4. Mon	10. Kiphire	16.Niuland	
5. Zunheboto	11. Phek		
6. Wokha	12. Noklak		

FISCAL INDICATORS

(Rs. in Crore)

Sl. No.	Items/Years	Accounts	Budget Estimate	Revised Estimate	Budget Estimate
		2023-24	2024-25	2024-25	2025-26
1	2	3	4	5	6
A	Own Tax Revenue	1598.09	1786.53	1790.90	1878.42
B	Non-Tax Revenue	677.85	463.52	621.22	593.71
C	Transfer from Centre	13879.20	15783.47	14834.90	16272.13
D	Total Revenue Receipts (A+B+C)	16155.14	18033.52	17247.02	18744.26
E	Non-Development Revenue Expenditure	12338.75	13532.19	13580.14	14236.78
	<i>of which:</i>				
I)	Interest Payment	1068.43	1367.35	1193.49	1326.83
II)	Salary & Wages	6660.85	7252.58	7008.40	7529.10
III)	Pensions	3101.92	3557.05	3415.91	3871.71
IV)	Others NDRE [E- (I+II+III)]	1507.55	1355.21	1962.34	1509.14
	<i>of which:</i>				
	(a) Social Sector:	352.41	493.86	673.94	583.51
	Education(2202+2203+2204+2205)	122.89	70.92	151.70	76.39
	Health Sector (2210+2211)	37.91	35.74	327.97	36.88
	Other Social Services [(a)-Education & Health Expdr.]	191.61	387.20	194.27	470.24
	(b) Economic Services:	885.52	892.42	881.46	864.43
	Transport (3053+3054+3055)	53.47	82.08	102.57	63.02
	Other Economic Services	832.05	810.34	778.89	801.41
F	Development Revenue Expenditure	2480.96	3360.68	2564.82	2889.75
G	Total Revenue Expenditure (E+F)	14819.71	16892.87	16144.96	17126.53
H	Revenue Surplus (D-G)	1335.43	1140.65	1102.06	1617.73
	Recovery of Loans and Advances	2.99	1.51	1.53	1.53
	Capital Outlay	3122.52	2591.42	4385.56	2968.69
	Disbursement of Loans and Advances	0.35	0.57	0.57	0.57
I	Fiscal Deficit	1784.45	1449.83	3282.54	1350.00
J	Primary Deficit-(Fiscal Deficit - Interest)	716.02	82.48	2089.05	23.17
	Debt & liabilities	18182.73	18658.41	20274.16	21524.16
	GSDP	41222.00	48375.00	40369.00	45020.00
	Debt as % of GSDP	44.11	38.57	50.22	47.81
	Fiscal Deficit as % of GSDP	4.33	3.00	8.13	3.00

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