



सत्यमेव जयते

**GOVERNMENT OF INDIA
OFFICE OF THE
ACCOUNTANT GENERAL (A&E)
NAGALAND :: KOHIMA**

**CIVIL ACCOUNTS
FOR GOVERNMENT OF NAGALAND
FOR THE MONTH OF APRIL 2026**

CIVIL ACCOUNTSForm No. **AG 125**

OF

A

THE STATE OF NAGALAND

FOR

APRIL 2026

GENERAL STATEMENT OF ACCOUNTS

Head Of Account	Current Month	Progressive
Part I - Consolidated Fund		
Total - Revenue Receipts :	6,74,42,57,083	6,74,42,57,083
Total - Expenditure met from Revenue :	10,30,50,99,489	10,30,50,99,489
Total - Capital Account Outside the Revenue Account :	52,53,18,514	52,53,18,514
Net Public Debt and Loans and Advances by the State Government :	1,20,79,23,632	1,20,79,23,632
Inter State Settlement Account :		
Appropriation of Contingency Fund :		
Net Part I - Consolidated Fund :	-2,87,82,37,288	-2,87,82,37,288
Net Part II - Contingency Fund :		
Net Part III - Public Account :	3,05,64,90,348	3,05,64,90,348
Total - Transaction :	17,82,53,060	17,82,53,060
Opening Balance :	68,98,11,86,480	
Closing Balance :	0	17,82,53,060

OFFICE OF THE ACCOUNTANT GENERAL (A&E)
NAGALAND KOHIMA
CIVIL ACCOUNT OF THE STATE OF NAGALAND
FOR APRIL 2026 (Receipts)

Run Date : 21/05/2026

Heads of Accounts	Current	Progressive
Part I-Consolidated Fund-		
Receipt Heads (Revenue Account)		
A. TAX REVENUE		
(a) Taxes on Income and Expenditure		
0020 Corporation Tax	1,07,75,00,000	1,07,75,00,000
0021 Taxes on Income Other than Corporation Tax	1,30,63,00,000	1,30,63,00,000
0028 Other Taxes On Income and Expenditure	2,49,31,347	2,49,31,347
Total (a) Taxes on Income and Expendit	2,40,87,31,347	2,40,87,31,347
(b) Taxes on Property and Capital Transactions		
0029 Land Revenue	8,34,482	8,34,482
0030 Stamps and Registration Fees	12,33,678	12,33,678
Total (b) Taxes on Property and Capita	20,68,160	20,68,160
(c) Taxes on Commodities and Services		
0037 Customs	27,98,00,000	27,98,00,000
0038 Union Excise Duties	11,92,00,000	11,92,00,000
0039 State Excise	19,76,767	19,76,767
0040 Taxes on Sales, Trades etc.	47,39,16,074	47,39,16,074
0041 Taxes on Vehicles	19,90,33,646	19,90,33,646
0042 Taxes on Goods and Passengers	3,62,01,239	3,62,01,239
0043 Taxes and Duties on Electricity	2,23,100	2,23,100
0045 Other Taxes and Duties on commodities and Services	52,00,000	52,00,000
Total (c) Taxes on Commodities and Ser	1,11,55,50,826	1,11,55,50,826
(a) Goods and Services Tax		
0005 Central Goods & Services Tax(CGST)	1,43,42,00,000	1,43,42,00,000
0006 State Goods & Services Tax(SGST)	1,39,05,99,668	1,39,05,99,668
Total (a) Goods and Services Tax :	2,82,47,99,668	2,82,47,99,668
Total A. TAX REVENUE :	6,35,11,50,001	6,35,11,50,001
B. NON-TAX REVENUE		
(b) Interest Receipts, Dividends and Profits		
0049 Interest Receipts	26,64,570	26,64,570
Total (b) Interest Receipts, Dividends	26,64,570	26,64,570

OFFICE OF THE ACCOUNTANT GENERAL (A&E)
NAGALAND KOHIMA
CIVIL ACCOUNT OF THE STATE OF NAGALAND
FOR APRIL 2026 (Receipts)

Run Date : 21/05/2026

Heads of Accounts	Current	Progressive
B. NON-TAX REVENUE		
(c) Other Non-Tax Revenue		
(i) General Services		
0055 Police	19,19,886	19,19,886
0059 Public Works	16,86,500	16,86,500
0070 Other Administrative Services	2,01,14,505	2,01,14,505
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	15,01,576	15,01,576
Total(i) General Services :	2,52,22,467	2,52,22,467
(ii) Social Services		
0202 Education, Sports, Art and Culture	11,68,582	11,68,582
0210 Medical and Public Health	5,88,680	5,88,680
0215 Water Supply and Sanitation	36,14,505	36,14,505
0216 Housing	1,18,48,433	1,18,48,433
0230 Labour and Employment	28,950	28,950
Total(ii) Social Services :	1,72,49,150	1,72,49,150
(iii) Economic Services		
0401 Crop Husbandry	3,96,720	3,96,720
0403 Animal Husbandry	10,02,285	10,02,285
0405 Fisheries	500	500
0406 Forestry and Wild Life	5,26,55,086	5,26,55,086
0408 Food Storage and Warehousing	1,20,500	1,20,500
0425 Co-operation	1,39,450	1,39,450
0801 Power	18,28,91,738	18,28,91,738
0851 Village and Small Industries	74,419	74,419
0853 Non-ferrous Mining and Metallurgical industries	55,03,500	55,03,500
1053 Civil Aviation	16,28,345	16,28,345
1054 Roads and Bridges	1,26,000	1,26,000
1055 Road Transport	89,57,411	89,57,411
1452 Tourism	46,34,546	46,34,546
1475 Other General Economic Services	45,395	45,395
Total(iii) Economic Services :	25,81,75,895	25,81,75,895

OFFICE OF THE ACCOUNTANT GENERAL (A&E)
NAGALAND KOHIMA
CIVIL ACCOUNT OF THE STATE OF NAGALAND
FOR APRIL 2026 (Receipts)

Run Date : 21/05/2026

Heads of Accounts	Current	Progressive
B. NON-TAX REVENUE		
(c) Other Non-Tax Revenue		
Total (c) Other Non-Tax Revenue :	30,06,47,512	30,06,47,512

Total B. NON-TAX REVENUE :	30,33,12,082	30,33,12,082
C. GRANTS-IN-AID AND CONTRIBUTIONS		
1601 Grants-in-aid from Central Government	8,97,95,000	8,97,95,000
Total :	8,97,95,000	8,97,95,000

Total C. GRANTS-IN-AID AND CONTRIBUTIONS	8,97,95,000	8,97,95,000
E. PUBLIC DEBT		
6003 Internal Debt of the State Government	2,91,90,00,000	2,91,90,00,000
6004 Loans and Advances from the Central Government	99,78,000	99,78,000
Total :	2,92,89,78,000	2,92,89,78,000

Total E. PUBLIC DEBT :	2,92,89,78,000	2,92,89,78,000
F. LOANS AND ADVANCES		
AGRICULTURE AND ALLIED ACTIVITIES		
6425 Loans for Co-operation	8,21,952	8,21,952
Total AGRICULTURE AND ALLIED ACTIVITIES :	8,21,952	8,21,952

LOANS TO GOVT. SERVANTS		
7610 Loans to Government Servants,etc	1,56,200	1,56,200
Total LOANS TO GOVT. SERVANTS :	1,56,200	1,56,200

Total F. LOANS AND ADVANCES :	9,78,152	9,78,152
Total - Revenue Heads (Revenue Account)	6,74,42,57,083	6,74,42,57,083
Total Receipts Part I-Consolidated I	9,67,42,13,235	9,67,42,13,235

Heads of Accounts	Current	Progressive
Part I-Consolidated Fund-		
Receipt Heads (Revenue Account)		
A. GENERAL SERVICES		
(a) Organs of State		
2011 State Legislature.	3,06,99,256	3,06,99,256
2012 Governor	52,51,894	52,51,894
2013 Council of Ministers	15,69,710	15,69,710
2014 Administration of Justice	3,59,42,039	3,59,42,039
2015 Elections	1,29,54,344	1,29,54,344

Total (a) Organs of State :	8,64,17,243	8,64,17,243
(b) Fiscal Services		
(ii) Collection of Taxes on Property and Capital Transactions		
2029 Land Revenue	2,14,18,487	2,14,18,487

Total(ii) Collection of Taxes on Property and	2,14,18,487	2,14,18,487
(iii) Collection of Taxes on Commodities and Services		
2039 State Excise	2,11,77,000	2,11,77,000
2040 Sales Tax	1,65,59,447	1,65,59,447
2041 Taxes on Vehicles	1,32,26,975	1,32,26,975
2045 Other Taxes and Duties on Commodities and Services	13,83,576	13,83,576

Total(iii) Collection of Taxes on Commodities	5,23,46,998	5,23,46,998

Total (b) Fiscal Services :	7,37,65,485	7,37,65,485
(c) Interest payment and servicing of Debt		
2049 Interest Payment	60,74,13,729	60,74,13,729

Heads of Accounts	Current	Progressive
A. GENERAL SERVICES		
(c) Interest payment and servicing of Debt		

Total (c) Interest payment and servicing of Debt	60,74,13,729	60,74,13,729
(d) Administrative Services		
2051 Public Service Commission	74,98,861	74,98,861
2052 Secretariat General Services	16,53,68,073	16,53,68,073
2053 District Administration	15,74,47,186	15,74,47,186
2054 Treasury and Accounts Administration	3,12,25,834	3,12,25,834
2055 Police	1,40,38,64,413	1,40,38,64,413
2056 Jails	4,71,87,436	4,71,87,436
2058 Stationery and Printing	2,35,16,211	2,35,16,211
2059 Public Works	20,74,28,050	20,74,28,050
2062 Vigilance	75,00,977	75,00,977
2070 Other Administrative Services	7,15,40,731	7,15,40,731

Total (d) Administrative Services :	2,12,25,77,772	2,12,25,77,772
(e) Pensions and Miscellaneous General Services		
2071 Pensions and Other Retirement benefits	3,02,57,69,489	3,02,57,69,489
2075 Miscellaneous General Services	21,92,411	21,92,411

Total (e) Pensions and Miscellaneous Ge	3,02,79,61,900	3,02,79,61,900

Total A. GENERAL SERVICES :	5,91,81,36,129	5,91,81,36,129
B. SOCIAL SERVICES		
(a) Education, Sports, Art and Culture		

Heads of Accounts	Current	Progressive
B. SOCIAL SERVICES		
(a) Education, Sports, Art and Culture		
2202 General Education	1,62,78,05,504	1,62,78,05,504
2203 Technical Education	2,35,74,738	2,35,74,738
2204 Sports and Youth Services	2,03,84,984	2,03,84,984
2205 Art and Culture	1,37,23,175	1,37,23,175
.....		
Total (a) Education, Sports, Art and Cu	1,68,54,88,401	1,68,54,88,401
(b) Health and Family Welfare		
2210 Medical and Public Health	45,43,35,449	45,43,35,449
.....		
Total (b) Health and Family Welfare :	45,43,35,449	45,43,35,449
(c) Water Supply, Sanitation, Housing and Urban Development		
2215 Water Supply and Sanitation	8,77,25,435	8,77,25,435
2216 Housing	1,15,34,747	1,15,34,747
2217 Urban Development	23,39,06,151	23,39,06,151
.....		
Total (c) Water Supply, Sanitation, Hou	33,31,66,333	33,31,66,333
(d) Information and Broadcasting		
2220 Information and Publicity	3,28,90,704	3,28,90,704
.....		
Total (d) Information and Broadcasting	3,28,90,704	3,28,90,704
(e) Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes		
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9,14,946	9,14,946
.....		

Heads of Accounts	Current	Progressive
B. SOCIAL SERVICES		
(e) Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes		
Total (e) Welfare of Schedule Castes, S	9,14,946	9,14,946
(f) Labour and Labour Welfare		
2230 Labour and Employment	2,70,49,030	2,70,49,030
.....		
Total (f) Labour and Labour Welfare	2,70,49,030	2,70,49,030
(g) Social Welfare and Nutrition		
2235 Social Security and Welfare	1,71,21,788	1,71,21,788
.....		
Total (g) Social Welfare and Nutrition	1,71,21,788	1,71,21,788
(h) Others		
2251 Secretariat Social Services	31,21,512	31,21,512
.....		
Total (h) Others :	31,21,512	31,21,512
.....		
Total B. SOCIAL SERVICES :	2,55,40,88,163	2,55,40,88,163
C. ECONOMIC SERVICES		
(a) Agriculture and Allied Activities		
2401 Crop Husbandry	8,18,36,259	8,18,36,259
2402 Soil and Water Conservation	4,58,30,939	4,58,30,939
2403 Animal Husbandry	8,35,58,495	8,35,58,495
2405 Fisheries	1,74,73,979	1,74,73,979
2406 Forestry and Wild Life	6,80,98,940	6,80,98,940
2408 Food Storage and Warehousing	3,03,26,151	3,03,26,151
2415 Agricultural Research and Education	1,76,93,563	1,76,93,563

Heads of Accounts	Current	Progressive
C. ECONOMIC SERVICES		
(a) Agriculture and Allied Activities		
2425 Co-operation	1,90,43,747	1,90,43,747

Total (a) Agriculture and Allied Activi	36,38,62,073	36,38,62,073
(b) Rural Development		
2501 Special Programmes for Rural Development	99,49,935	99,49,935
2515 Other Rural Development Programmes	7,69,35,455	7,69,35,455

Total (b) Rural Development :	8,68,85,390	8,68,85,390
(c) Special Areas Programmes		
2575 Other Special Areas Programmes	70,78,430	70,78,430

Total (c) Special Areas Programmes :	70,78,430	70,78,430
(d) Irrigation and Flood Control		
2702 Minor Irrigation	2,80,69,690	2,80,69,690

Total (d) Irrigation and Flood Control	2,80,69,690	2,80,69,690
(e) Energy		
2801 Power	72,55,45,292	72,55,45,292
2810 Non-Conventional Sources of Energy	48,39,784	48,39,784

Total (e) Energy :	73,03,85,076	73,03,85,076
(f) Industry and Minerals		
2851 Village and Small Industries	6,19,72,905	6,19,72,905
2853 Mining and Metallurgical Non-ferrous Industries	2,27,06,143	2,27,06,143

Heads of Accounts	Current	Progressive
C. ECONOMIC SERVICES		
(f) Industry and Minerals		
Total (f) Industry and Minerals :	8,46,79,048	8,46,79,048
(g) Transport		
3054 Roads and Bridges	39,07,95,193	39,07,95,193
3055 Road Transport	5,48,56,818	5,48,56,818
Total (g) Transport :	44,56,52,011	44,56,52,011
(i) Science, Technology and Environment		
3425 Other Scientific Research	46,92,449	46,92,449
Total (i) Science, Technology and Envi	46,92,449	46,92,449
(j) General Economic Services		
3451 Secretariat Economic Services	2,15,48,287	2,15,48,287
3452 Tourism	82,50,821	82,50,821
3454 Census, Surveys and Statistics	4,51,48,124	4,51,48,124
3475 Other General Economic Services	66,23,798	66,23,798
Total (j) General Economic Services	8,15,71,030	8,15,71,030
Total C. ECONOMIC SERVICES :	1,83,28,75,197	1,83,28,75,197
A. CAPITAL ACCOUNT OF GENERAL SERVICES		
4059 Capital Outlay on Public Works	2,89,71,097	2,89,71,097
Total :	2,89,71,097	2,89,71,097
Total A. CAPITAL ACCOUNT OF GENERAL SERVICES	2,89,71,097	2,89,71,097
B. CAPITAL ACCOUNT OF SOCIAL SERVICES		
(b) Health and Family Welfare		

Heads of Accounts	Current	Progressive
B. CAPITAL ACCOUNT OF SOCIAL SERVICES		
(b) Health and Family Welfare		
4210 Capital Outlay on Medical and Public Health	1,47,29,100	1,47,29,100
.....		
Total (b) Health and Family Welfare :	1,47,29,100	1,47,29,100
(c) Water Supply, Sanitation, Housing and Urban Development		
4216 Capital Outlay on Housing	1,73,34,126	1,73,34,126
4217 Capital Outlay on Urban Development	11,06,16,137	11,06,16,137
.....		
Total (c) Water Supply, Sanitation, Hou	12,79,50,263	12,79,50,263
.....		
Total B. CAPITAL ACCOUNT OF SOCIAL SERVICES	14,26,79,363	14,26,79,363
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES		
(e) Capital Account of Energy		
4801 Capital Outlay on Power Projects	11,95,48,916	11,95,48,916
.....		
Total (e) Capital Account of Energy :	11,95,48,916	11,95,48,916
(g) Capital Account of Transport		
5054 Capital Outlay on Roads and Bridges	23,41,19,138	23,41,19,138
.....		
Total (g) Capital Account of Transport	23,41,19,138	23,41,19,138
.....		
Total C. CAPITAL ACCOUNT OF ECONOMIC SERVICES	35,36,68,054	35,36,68,054
E. PUBLIC DEBT		
6003 Internal Debt of the State Government	1,72,20,32,520	1,72,20,32,520
6004 Loans and Advances from the Central Government		
.....		
Total :	1,72,20,32,520	1,72,20,32,520
.....		

Heads of Accounts	Current	Progressive
E. PUBLIC DEBT		
Total E. PUBLIC DEBT :	1,72,20,32,520	1,72,20,32,520
F. LOANS AND ADVANCES		
AGRICULTURE AND ALLIED ACTIVITIES		
6425 Loans for Co-operation		
.....		
Total AGRICULTURE AND ALLIED ACTIVITIES :		
LOANS TO GOVT. SERVANTS		
7610 Loans to Government Servants,etc		
.....		
Total LOANS TO GOVT. SERVANTS :		
.....		
Total F. LOANS AND ADVANCES :		
Total Exp Head (Revenue A/C):	10,30,50,99,489	10,30,50,99,489
Total Exp Head (Capital A/C):	52,53,18,514	52,53,18,514
Total Exp Head (Public Debt, Loans and Advances):	1,72,20,32,520	1,72,20,32,520
.....		
Total - Part I-Consolidated Fund-	12,55,24,50,523	12,55,24,50,523
.....		
Net Part I (Revenue):	10,30,50,99,489	10,30,50,99,489
Net Part I (Capital):	52,53,18,514	52,53,18,514
Net Part I (Public Debt Loans and debt)	1,20,79,23,632	1,20,79,23,632

**CIVIL ACCOUNTS
OF THE STATE OF NAGALAND
FOR APRIL 2026**

Run Date : 21/05/2026

Heads of Account	Current		Progressive	
	Non-Plan	Plan	Non-Plan	Plan

Expenditure Heads (Revenue Account)

Total - Expenditure.(Rev. &
Cap.)C.O.

**CIVIL ACCOUNTS
OF THE OF NAGALAND
FOR APRIL 2026**

Run Date : 21/05/2026

Heads of Account	Receipt		Payment	
	Current	Progressive	Current	Progressive
PART III-PUBLIC ACCOUNT				
I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.				
(b) Provident Funds				
8009 State Provident Funds	26,45,43,081	26,45,43,081	4,85,07,976	4,85,07,976
	26,45,43,081	26,45,43,081	4,85,07,976	4,85,07,976
(c) Other Accounts				
8011 Insurance and Pension Funds	18,40,430	18,40,430	1,33,34,573	1,33,34,573
Total (b) Provident Funds	18,40,430	18,40,430	1,33,34,573	1,33,34,573
Total I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.	26,63,83,511	26,63,83,511	6,18,42,549	6,18,42,549
K. DEPOSITS AND ADVANCES				
(a) Deposits bearing Interest				
8342 Other Deposits	18,65,98,025	18,65,98,025	51,68,816	51,68,816
Total (a) Deposits bearing Interest	18,65,98,025	18,65,98,025	51,68,816	51,68,816
(b) Deposits not bearing Interest				
8443 Civil Deposits	55,91,95,644	55,91,95,644	86,40,34,702	86,40,34,702
Total (b) Deposits not bearing Interest	55,91,95,644	55,91,95,644	86,40,34,702	86,40,34,702
Total K. DEPOSITS AND ADVANCES	74,57,93,669	74,57,93,669	86,92,03,518	86,92,03,518
L. SUSPENSE AND MISCELLANEOUS				
(b) Suspense				
8658 Suspence Accounts	3,440	3,440	15,96,78,171	15,96,78,171
Total (b) Suspense	3,440	3,440	15,96,78,171	15,96,78,171
(c) Other Accounts				
8671 Departmental Balances	1,04,67,13,117	1,04,67,13,117	15,82,80,770	15,82,80,770
8673 Cash Balance Investment Account	4,87,22,00,000	4,87,22,00,000	2,64,71,00,000	2,64,71,00,000
Total (c) Other Accounts	5,91,89,13,117	5,91,89,13,117	2,80,53,80,770	2,80,53,80,770
Total L. SUSPENSE AND MISCELLANEOUS	5,91,89,16,557	5,91,89,16,557	2,96,50,58,941	2,96,50,58,941
M. REMITTANCES				
(a) Money Orders, and other Remittances				
8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer	80,91,85,672	80,91,85,672	78,77,32,868	78,77,32,868

**CIVIL ACCOUNTS
OF THE OF NAGALAND
FOR APRIL 2026**

Run Date : 21/05/2026

Heads of Account	Receipt		Payment	
	Current	Progressive	Current	Progressive
M. REMITTANCES				
(a) Money Orders, and other Remittances				
Total (a) Money Orders, and other Remittances	80,91,85,672	80,91,85,672	78,77,32,868	78,77,32,868
(b) Inter- Government Adjustment Account				
8793 Inter-State Suspence Account	3,42,296	3,42,296	2,93,481	2,93,481
Total (b) Inter-Government Adjustment Account	3,42,296	3,42,296	2,93,481	2,93,481
Total M. REMITTANCES	80,95,27,968	80,95,27,968	78,80,26,349	78,80,26,349
N. CASH BALANCE				
8675 Deposits with Reserve Bank	8,24,86,81,284	8,24,86,81,284	5,07,99,88,392	5,07,99,88,392
Total N. CASH BALANCE	8,24,86,81,284	8,24,86,81,284	5,07,99,88,392	5,07,99,88,392
Total-Part III Public	15,98,93,02,989	15,98,93,02,989	9,76,41,19,749	9,76,41,19,749
Total - Consolidated/Contingency Fund & Public Account	17,41,48,34,940	17,41,48,34,940	17,23,65,81,880	17,23,65,81,880

OFFICE OF THE ACCOUNTANT GENERAL (A&E)
NAGALAND, KOHIMA.

Run Date: 21/05/2026

1. Certified that the Consolidated Abstract of the accounts of the Government for the month of **APRIL 2026** completed and filed in my office and signed by me on the
2. Certified that the closing balance under the head "Deposits with the Reserve Bank" as shown in my account is being reconciled with the balance shown in the statement of Reserve Bank Deposits received from the Central Accounts office Reserve Bank.
3. The General statement of Account is given below:-

Heads	Amount (As Per Accounts)
Opening Balance	68981186479.60
Cash in Treasuries	.00
Cash in Transit	.00
Deposits with the Reserve Ban	68981186479.60
Receipts of the month	17414834939.65
Total	86396021419.00
Disbursements of the month	17236581880.02
Closing Balance	69159439539.23
Details of Closing Balance	
Cash in Treasuries	.00
Cash in Transit	.00
Deposit with Reserve Bank	69159439539.23
Total	86396021419.00
Net Transction :	178253060.00

Memo No. BK/Monthly Civil A/C'S/2026-2027/

Dated Kohima the 21/05/2026

Copy forwarded to :-
The Secretary to the Government of Nagaland,
Finance Department (Budget Branch),
Nagaland, Kohima.


Accountant General