



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

**CIVIL ACCOUNTS  
FOR GOVERNMENT OF NAGALAND  
FOR THE MONTH OF SEPTEMBER 2025**

OF

A

## THE STATE OF NAGALAND

FOR

SEPTEMBER 2025

## GENERAL STATEMENT OF ACCOUNTS

Head Of Account	Current Month	Progressive
<b>Part I - Consolidated Fund</b>		
<b>Total - Revenue Receipts :</b>	9,26,31,40,053	69,38,73,68,225
<b>Total - Expenditure met from Revenue :</b>	11,03,95,69,633	67,44,36,31,762
<b>Total - Capital Account Outside the Revenue Account :</b>	1,15,90,69,669	10,70,13,83,717
<b>Net Public Debt and Loans and Advances by the State Government :</b>	1,28,51,15,054	70,91,11,347
<b>Inter State Settlement Account :</b>		
<b>Appropriation of Contingency Fund :</b>		
<b>Net Part I - Consolidated Fund :</b>	-1,65,03,84,195	-8,04,85,35,907
<b>Net Part II - Contingency Fund :</b>		
<b>Net Part III - Public Account :</b>	-68,01,65,053	3,01,34,71,302
<b>Total - Transaction :</b>	-2,33,05,49,248	-5,03,50,64,605
<b>Opening Balance :</b>	79,42,39,90,838	
<b>Closing Balance :</b>	0	-5,03,50,64,605

OFFICE OF THE SR.DY.ACOUNTANT GENERAL (A&E)  
 NAGALAND KOHIMA  
 CIVIL ACCOUNT OF THE STATE OF NAGALAND  
 FOR SEPTEMBER 2025 (Receipts)

Run Date : 22/10/2025

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	1,13,00,00,000	
0021 Taxes on Income Other than Corporation Tax	1,50,78,00,000	
0028 Other Taxes On Income and Expenditure	2,65,56,263	15,54,02,910
Total (a) Taxes on Income and Expenditure	2,65,56,263	2,79,32,02,910
(b) Taxes on Property and Capital Transactions		
0029 Land Revenue	6,05,155	33,74,249
0030 Stamps and Registration Fees	43,90,839	3,13,59,243
Total (b) Taxes on Property and Capital Transactions	49,95,994	3,47,33,492
(c) Taxes on Commodities and Services		
0037 Customs	26,61,00,000	
0038 Union Excise Duties	5,53,00,000	
0039 State Excise	36,68,532	2,66,04,753
0040 Taxes on Sales, Trades etc.	27,14,32,979	1,99,18,82,876
0041 Taxes on Vehicles	20,52,07,558	1,12,48,54,680
0042 Taxes on Goods and Passengers	3,84,03,245	18,30,10,864
0043 Taxes and Duties on Electricity	40,650	5,54,470
0044 Service Tax		2,00,000
0045 Other Taxes and Duties on commodities and Services		83,00,000
Total (c) Taxes on Commodities and Services	51,87,52,964	3,65,68,07,643
(a) Goods and Services Tax		
0005 Central Goods & Services Tax(CGST)	1,68,31,00,000	
0006 State Goods & Services Tax(SGST)	83,21,73,621	6,24,13,13,707
Total (a) Goods and Services Tax :	83,21,73,621	7,92,44,13,707
Total A. TAX REVENUE :	1,38,24,78,842	14,40,91,57,752
B. NON-TAX REVENUE		
(b) Interest Receipts, Dividends and Profits		
0049 Interest Receipts	1,17,64,128	3,96,77,204

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Heads of Accounts	Current	Progressive
<b>B. NON-TAX REVENUE</b>		
(b) Interest Receipts, Dividends and Profits		
Total (b) Interest Receipts, Dividends	1,17,64,128	3,96,77,204
(c) Other Non-Tax Revenue		
(i) General Services		
0051 Public Service commission		1,64,65,500
0055 Police	93,02,248	1,60,03,493
0056 Jails		1,00,750
0058 Stationery and Printing		33,739
0059 Public Works	7,65,000	75,99,007
0070 Other Administrative Services	14,95,615	3,19,40,804
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	5,45,09,636	32,63,19,091
0075 Miscellaneous General Services		5,29,02,800
<b>Total(i) General Services :</b>	<b>6,60,72,499</b>	<b>45,13,65,184</b>
(ii) Social Services		
0202 Education, Sports, Art and Culture	73,49,388	1,94,04,465
0210 Medical and Public Health	1,16,500	9,48,100
0215 Water Supply and Sanitation	22,14,398	1,38,84,809
0216 Housing	1,21,74,857	7,05,34,931
0217 Urban Development	-26,194	1,52,082
0230 Labour and Employment	1,700	4,27,910
0250 Other Social Services		1,16,900
<b>Total(ii) Social Services :</b>	<b>2,18,30,649</b>	<b>10,54,69,197</b>
(iii) Economic Services		
0401 Crop Husbandry	53,010	19,87,980
0403 Animal Husbandry	4,00,462	43,05,839
0405 Fisheries		3,32,795
0406 Forestry and Wild Life	1,92,29,039	16,25,83,852
0408 Food Storage and Warehousing	8,62,536	14,24,436
0425 Co-operation	46,450	2,73,550
0515 Other Rural Development Programmes		92,749

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Heads of Accounts	Current	Progressive
<b>B. NON-TAX REVENUE</b>		
(c) Other Non-Tax Revenue		
(iii) Economic Services		
0702 Minor Irrigation		4,58,930
0801 Power	56,06,61,665	2,41,84,19,902
0851 Village and Small Industries	34,291	4,67,741
0853 Non-ferrous Mining and Metallurgical industries	15,000	25,09,802
1053 Civil Aviation	26,26,236	1,02,22,076
1054 Roads and Bridges		3,89,000
1055 Road Transport	78,90,222	5,18,85,815
1425 Other Scientific Research		55,780
1452 Tourism	3,77,500	31,06,778
1475 Other General Economic Services	4,09,419	18,71,952
<b>Total (iii) Economic Services :</b>	59,26,05,830	2,66,03,88,977
<b>Total (c) Other Non-Tax Revenue :</b>	68,05,08,978	3,21,72,23,358
<b>Total B. NON-TAX REVENUE :</b>	69,22,73,106	3,25,69,00,562
<b>C. GRANTS-IN-AID AND CONTRIBUTIONS</b>		
1601 Grants-in-aid from Central Government	7,18,83,88,105	51,72,13,09,911
<b>Total :</b>	7,18,83,88,105	51,72,13,09,911
<b>Total C. GRANTS-IN-AID AND CONTRIBUTIONS</b>	7,18,83,88,105	51,72,13,09,911
<b>E. PUBLIC DEBT</b>		
6003 Internal Debt of the State Government	15,93,61,50,338	52,02,53,50,338
6004 Loans and Advances from the Central Government	1,06,95,587	9,26,27,587
<b>Total :</b>	15,94,68,45,925	52,11,79,77,925
<b>Total E. PUBLIC DEBT :</b>	15,94,68,45,925	52,11,79,77,925
<b>F. LOANS AND ADVANCES</b>		
<b>AGRICULTURE AND ALLIED ACTIVITIES</b>		
6425 Loans for Co-operation	13,05,351	84,13,544
<b>Total AGRICULTURE AND ALLIED ACTIVITIES :</b>	13,05,351	84,13,544
<b>LOANS TO GOVT. SERVANTS</b>		

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Heads of Accounts	Current	Progressive
F. LOANS AND ADVANCES		
LOANS TO GOVT. SERVANTS		
7610 Loans to Government Servants,etc	3,20,660	24,88,854
Total LOANS TO GOVT. SERVANTS :	3,20,660	24,88,854
Total F. LOANS AND ADVANCES :	16,26,011	1,09,02,398
Total - Revenue Heads ( Revenue Account )	9,26,31,40,053	69,38,73,68,225
Total Receipts Part I-Consolidated I	25,21,16,11,989	1,21,51,62,48,548

**OFFICE OF THE PR.ACOUNTANT GENERAL (A&E)**  
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**CIVIL ACCOUNT OF THE STATE OF NAGALAND**  
**FOR SEPTEMBER 2025 (Payment)**

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<b>Heads of Accounts</b>	<b>Current</b>	<b>Progressive</b>
Part I-Consolidated Fund-		
Receipt Heads (Revenue Account)		
A. GENERAL SERVICES		
(a) Organs of State		
2011 State Legislature.	2,72,14,969	16,90,98,945
2012 Governor	69,62,991	5,21,72,738
2013 Council of Ministers	48,10,262	6,92,83,895
2014 Administration of Justice	4,47,29,585	24,48,76,806
2015 Elections	1,25,12,904	8,70,91,369
<b>Total (a) Organs of State :</b>	<b>9,62,30,711</b>	<b>62,25,23,753</b>
(b) Fiscal Services		
(ii) Collection of Taxes on Property and Capital Transactions		
2029 Land Revenue	2,39,41,564	13,58,52,102
2030 Stamps and Registration		1,39,32,749
<b>Total(ii) Collection of Taxes on Property and</b>	<b>2,39,41,564</b>	<b>14,97,84,851</b>
(iii) Collection of Taxes on Commodities and Services		
2039 State Excise	2,17,00,071	12,82,99,820
2040 Sales Tax	1,65,20,335	10,26,01,679
2041 Taxes on Vehicles	1,27,57,639	7,69,25,460
2045 Other Taxes and Duties on Commodities and Services	13,40,166	79,22,338
<b>Total(iii) Collection of Taxes on Commodities</b>	<b>5,23,18,211</b>	<b>31,57,49,297</b>
(iv) Other Fiscal Services		
2047 Other Fiscal Services		8,00,000

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<b>Heads of Accounts</b>	<b>Current</b>	<b>Progressive</b>
<b>A. GENERAL SERVICES</b>		
(b) Fiscal Services		
(iv) Other Fiscal Services		
Total(iv) Other Fiscal Services : 8,00,000		
Total (b) Fiscal Services : 7,62,59,775		46,63,34,148
(c) Interest payment and servicing of Debt		
2049 Interest Payment 1,62,70,08,466		5,83,29,61,230
Total (c) Interest payment and serviciin 1,62,70,08,466		5,83,29,61,230
(d) Administrative Services		
2051 Public Service Commission 1,80,77,382		7,36,21,727
2052 Secretariat General Services 19,35,11,727		1,15,32,23,903
2053 District Administration 16,32,61,060		95,71,36,648
2054 Treasury and Accounts Administration 4,37,83,573		22,61,88,545
2055 Police 1,51,70,05,605		8,79,33,34,216
2056 Jails 4,86,04,749		29,68,19,981
2058 Stationery and Printing 2,71,46,404		14,57,75,351
2059 Public Works 19,54,04,991		1,13,14,69,403
2062 Vigilance 93,72,746		5,16,23,595
2070 Other Administrative Services 8,91,45,599		53,39,24,405
Total (d) Administrative Services : 2,30,53,13,836		13,36,31,17,774
(e) Pensions and Miscellaneous General Services		
2071 Pensions and Other Retirement benefits 2,42,14,44,960		15,65,54,71,820

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<b>Heads of Accounts</b>	<b>Current</b>	<b>Progressive</b>
<b>A. GENERAL SERVICES</b>		
(e) Pensions and Miscellaneous General Services		
2075 Miscellaneous General Services	21,98,084	1,60,17,213
<b>Total (e) Pensions and Miscellaneous Ge</b>	<b>2,42,36,43,044</b>	<b>15,67,14,89,033</b>
<b>Total A. GENERAL SERVICES : </b>	<b>6,52,84,55,832</b>	<b>35,95,64,25,938</b>
<b>B. SOCIAL SERVICES</b>		
(a) Education, Sports, Art and Culture		
2202 General Education	1,51,07,20,848	10,01,73,84,219
2203 Technical Education	2,67,77,481	14,07,38,158
2204 Sports and Youth Services	3,38,25,896	24,06,42,539
2205 Art and Culture	1,93,17,647	9,48,77,176
<b>Total (a) Education, Sports, Art and Cu</b>	<b>1,59,06,41,872</b>	<b>10,49,36,42,092</b>
(b) Health and Family Welfare		
2210 Medical and Public Health	63,39,04,347	3,73,34,42,411
2211 Family Welfare	3,84,54,544	22,75,04,631
<b>Total (b) Health and Family Welfare : </b>	<b>67,23,58,891</b>	<b>3,96,09,47,042</b>
(c) Water Supply, Sanitation, Housing and Urban Development		
2215 Water Supply and Sanitation	13,94,48,029	64,39,75,172
2216 Housing	1,21,99,388	10,33,61,539
2217 Urban Development	2,09,03,628	36,19,37,626
<b>Total (c) Water Supply, Sanitation, Hou</b>	<b>17,25,51,045</b>	<b>1,10,92,74,337</b>
(d) Information and Broadcasting		

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<b>Heads of Accounts</b>	<b>Current</b>	<b>Progressive</b>
<b>B. SOCIAL SERVICES</b>		
(d) Information and Broadcasting		
2220 Information and Publicity	3,15,58,172	23,33,03,107
Total (d) Information and Broadcasting	3,15,58,172	23,33,03,107
(e) Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes		
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	10,33,517	55,54,961
Total (e) Welfare of Schedule Castes, S	10,33,517	55,54,961
(f) Labour and Labour Welfare		
2230 Labour and Employment	3,06,89,247	18,37,67,507
Total (f) Labour and Labour Welfare	3,06,89,247	18,37,67,507
(g) Social Welfare and Nutrition		
2235 Social Security and Welfare	7,16,22,088	88,17,32,737
2236 Nutrition		3,05,81,200
2245 Relief on Account of Natural Calamities		70,42,00,000
Total (g) Social Welfare and Nutrition	7,16,22,088	1,61,65,13,937
(h) Others		
2251 Secretariat Social Services	40,19,743	2,12,39,448
Total (h) Others :	40,19,743	2,12,39,448
<b>Total B. SOCIAL SERVICES :</b>	<b>2,57,44,74,575</b>	<b>17,62,42,42,431</b>
<b>C. ECONOMIC SERVICES</b>		
(a) Agriculture and Allied Activities		

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<b>Heads of Accounts</b>	<b>Current</b>	<b>Progressive</b>
<b>C. ECONOMIC SERVICES</b>		
(a) Agriculture and Allied Activities		
2401 Crop Husbandry	8,27,25,489	1,82,18,13,016
2402 Soil and Water Conservation	3,95,68,920	27,95,46,919
2403 Animal Husbandry	8,66,36,116	50,85,89,062
2405 Fisheries	1,90,17,747	10,57,00,501
2406 Forestry and Wild Life	8,69,05,956	47,00,84,043
2408 Food Storage and Warehousing	2,76,45,202	42,81,98,457
2415 Agricultural Research and Education	1,92,82,114	10,38,02,176
2425 Co-operation	2,69,40,556	12,00,27,049
<b>Total (a) Agriculture and Allied Activities</b>	<b>38,87,22,100</b>	<b>3,83,77,61,223</b>
(b) Rural Development		
2501 Special Programmes for Rural Development	97,48,496	78,98,74,447
2505 Rural Employment		70,34,03,307
2515 Other Rural Development Programmes	7,89,84,325	76,63,30,229
<b>Total (b) Rural Development :</b>	<b>8,87,32,821</b>	<b>2,25,96,07,983</b>
(c) Special Areas Programmes		
2575 Other Special Areas Programmes	67,70,930	5,65,21,990
<b>Total (c) Special Areas Programmes :</b>	<b>67,70,930</b>	<b>5,65,21,990</b>
(d) Irrigation and Flood Control		
2702 Minor Irrigation	2,64,64,410	17,01,72,576
<b>Total (d) Irrigation and Flood Control</b>	<b>2,64,64,410</b>	<b>17,01,72,576</b>

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<b>Heads of Accounts</b>		<b>Current</b>	<b>Progressive</b>
C. ECONOMIC SERVICES			
(e) Energy			
2801 Power	76,71,93,040		3,65,65,71,902
2810 Non-Conventional Sources of Energy	51,65,490		2,73,52,224
<b>Total (e) Energy :</b>	<b>77,23,58,530</b>		<b>3,68,39,24,126</b>
(f) Industry and Minerals			
2851 Village and Small Industries	13,14,45,582		64,23,04,944
2853 Mining and Metallurgical Non-ferrous Industries	2,41,72,610		20,75,85,255
<b>Total (f) Industry and Minerals :</b>	<b>15,56,18,192</b>		<b>84,98,90,199</b>
(g) Transport			
3053 Civil Aviation			7,79,49,430
3054 Roads and Bridges	29,65,55,523		1,87,26,87,849
3055 Road Transport	5,76,05,024		38,69,46,866
<b>Total (g) Transport :</b>	<b>35,41,60,547</b>		<b>2,33,75,84,145</b>
(i) Science, Technology and Environment			
3425 Other Scientific Research	57,18,774		3,97,27,712
3435 Ecology and Environment	75,00,000		80,45,000
<b>Total (i) Science, Technology and Envi</b>	<b>1,32,18,774</b>		<b>4,77,72,712</b>
(j) General Economic Services			
3451 Secretariat Economic Services	6,80,18,747		24,92,93,560
3452 Tourism	98,21,970		5,91,77,596

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<b>Heads of Accounts</b>		<b>Current</b>	<b>Progressive</b>
C. ECONOMIC SERVICES			
(j) General Economic Services			
3454 Census, Surveys and Statistics	4,52,89,798	25,88,28,776	
3475 Other General Economic Services	74,62,407	5,24,28,507	
<b>Total (j) General Economic Services</b>	<b>13,05,92,922</b>	<b>61,97,28,439</b>	
<b>Total C. ECONOMIC SERVICES :</b>	<b>1,93,66,39,226</b>	<b>13,86,29,63,393</b>	
A. CAPITAL ACCOUNT OF GENERAL SERVICES			
4059 Capital Outlay on Public Works	3,22,67,111	1,39,74,77,806	
<b>Total : </b>	<b>3,22,67,111</b>	<b>1,39,74,77,806</b>	
<b>Total A. CAPITAL ACCOUNT OF GENERAL SERVICES</b>	<b>3,22,67,111</b>	<b>1,39,74,77,806</b>	
B. CAPITAL ACCOUNT OF SOCIAL SERVICES			
(a) Education, Sports, Art and Culture			
4202 Capital Outlay on Education, Sports, Art and Culture	1,10,97,000	75,25,65,877	
<b>Total (a) Education, Sports, Art and Cu</b>	<b>1,10,97,000</b>	<b>75,25,65,877</b>	
(b) Health and Family Welfare			
4210 Capital Outlay on Medical and Public Health	25,97,800	21,82,35,297	
<b>Total (b) Health and Family Welfare :</b>	<b>25,97,800</b>	<b>21,82,35,297</b>	
(c) Water Supply, Sanitation, Housing and Urban Development			
4215 Capital Outlay on Water Supply and Sanitation	70,96,579	1,81,74,879	
4216 Capital Outlay on Housing	1,61,53,583	19,28,41,864	
4217 Capital Outlay on Urban Development	24,10,65,377	1,14,41,97,236	

Heads of Accounts	Current	Progressive
<b>B. CAPITAL ACCOUNT OF SOCIAL SERVICES</b>		
(c) Water Supply, Sanitation, Housing and Urban Development		
Total (c) Water Supply, Sanitation, Hou	26,43,15,539	1,35,52,13,979
(d) Information and Broadcasting		
4220 Capital Outlay on Information and Publicity	1,79,73,000	2,47,44,000
Total (d) Information and Broadcasting	1,79,73,000	2,47,44,000
(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
4225 Capital Outlay on Welfare of scheduled Castes, Scheduled Tribes and other Backward Classes		1,22,22,22,223
Total (e) Welfare of Scheduled Castes,		1,22,22,22,223
(g) Capital Account of Social Welfare and Nutrition		
4235 Capital Outlay on Social Security and Welfare	1,80,00,000	15,80,00,000
Total (g) Capital Account of Social Wel	1,80,00,000	15,80,00,000
(h) Capital Account of Other Social Services		
4250 Capital Outlay on other Social Services		16,01,92,298
Total (h) Capital Account of Other Soci		16,01,92,298
<b>Total B. CAPITAL ACCOUNT OF SOCIAL SERVICES</b>	31,39,83,339	3,89,12,04,376
<b>C. CAPITAL ACCOUNT OF ECONOMIC SERVICES</b>		
(a) Capital Account of Agriculture and Allied Activities		
4401 Capital Outlay on Crop Husbandry		2,74,83,000

Heads of Accounts	Current	Progressive
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES		
(a) Capital Account of Agriculture and Allied Activities		
4402 Capital Outlay on Soil and Water Conservation	3,75,00,000	
4406 Capital Outlay on Forestry and Wild Life	15,16,40,200	
4408 Capital Outlay on Food, Storage and Warehousing	90,00,000	4,57,82,000
4435 Capital Outlay on other Agricultural Programmes	25,73,64,000	35,18,64,000
Total (a) Capital Account of Agriculture	26,63,64,000	61,42,69,200
(c) Capital Account of Special Areas Programmes		
4575 Capital Outlay on other Special Areas Programmes	8,87,50,208	9,10,96,682
Total (c) Capital Account of Special Areas	8,87,50,208	9,10,96,682
(d) Capital Account of Irrigation and Flood Control		
4702 Capital Outlay on Minor Irrigation	6,71,18,333	
Total (d) Capital Account of Irrigation	6,71,18,333	
(e) Capital Account of Energy		
4801 Capital Outlay on Power Projects	22,04,23,429	
Total (e) Capital Account of Energy :	22,04,23,429	
(g) Capital Account of Transport		
5054 Capital Outlay on Roads and Bridges	45,05,65,011	4,23,49,38,891
Total (g) Capital Account of Transport	45,05,65,011	4,23,49,38,891
(i) Capital Account of Science		

Heads of Accounts	Current	Progressive
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES		
(i) Capital Account of Science Technology and Environment		
5425 Capital Outlay on other Scientific and Environmental Research	71,40,000	71,40,000
Total (i) Capital Account of Science T	71,40,000	71,40,000
(j) Capital Account of General Economic Services		
5452 Capital Outlay on Tourism		17,77,15,000
Total (j) Capital Account of General E		17,77,15,000
Total C. CAPITAL ACCOUNT OF ECONOMIC SERVICES	81,28,19,219	5,41,27,01,535
E. PUBLIC DEBT		
6003 Internal Debt of the State Government	14,66,30,19,383	51,41,84,18,980
6004 Loans and Advances from the Central Government	3,37,499	13,49,996
Total :	14,66,33,56,882	51,41,97,68,976
Total E. PUBLIC DEBT :	14,66,33,56,882	51,41,97,68,976
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 :		

**OFFICE OF THE PR.ACOUNTANT GENERAL (A&E)**  
**NAGALAND KOHIMA**  
**CIVIL ACCOUNT OF THE STATE OF NAGALAND**  
**FOR SEPTEMBER 2025 (Payment)**

Run Date : 22/10/2025

Total Exp Head (Revenue A/C):	11,03,95,69,633	67,44,36,31,762
Total Exp Head (Capital A/C):	1,15,90,69,669	10,70,13,83,717
Total Exp Head (Public Debt, Loans and Advances):	14,66,33,56,882	51,41,97,68,976
Total - Part I-Consolidated Fund-	26,86,19,96,184	1,29,56,47,84,455
Net Part I (Revenue):	11,03,95,69,633	67,44,36,31,762
Net Part I (Capital):	1,15,90,69,669	10,70,13,53,015
Net Part I (Public Debt Loans and debt)	1,28,51,15,054	70,91,11,347

**CIVIL ACCOUNTS  
OF THE STATE OF NAGALAND  
FOR SEPTEMBER 2025**

Run Date : 22/10/2025

<b>Heads of Account</b>	<b>Current</b>		<b>Progressive</b>	
	Non-Plan	Plan	Non-Plan	Plan
<hr/>				
Expenditure Heads (Revenue Account) <hr/>				
Total - Expenditure. (Rev. & Cap.) C.O.				

**CIVIL ACCOUNTS  
OF THE OF NAGALAND  
FOR AUGUST 2025**

Run Date : 22/10/2025

<b>Heads of Account</b>	<b>Receipt</b>		<b>Payment</b>	
	Current	Progressive	Current	Progressive
<b>PART III-PUBLIC ACCOUNT</b>				
<b>I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.</b>				
(b) Provident Funds				
8009 State Provident Funds	27,15,13,738	1,68,68,50,761	68,10,30,623	1,11,78,55,792
Total (b) Provident Funds	27,15,13,738	1,68,68,50,761	68,10,30,623	1,11,78,55,792
(c) Other Accounts				
8011 Insurance and Pension Funds	20,82,518	96,82,717	1,25,02,073	8,63,22,838
Total (c) Other Accounts	20,82,518	96,82,717	1,25,02,073	8,63,22,838
Total I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.	27,35,96,256	1,69,65,33,478	69,35,32,696	1,20,41,78,630
<b>J. RESERVE FUND</b>				
(a) Reserve Funds bearing Interest				
8121 General and Other Reserve Funds		44,02,23,000		
Total (a) Reserve Funds bearing Interest		44,02,23,000		
Total J. RESERVE FUND		44,02,23,000		
<b>K. DEPOSITS AND ADVANCES</b>				
(a) Deposits bearing Interest				
8342 Other Deposits	19,70,95,900	1,80,21,58,841		1,65,64,89,181
Total (a) Deposits bearing Interest	19,70,95,900	1,80,21,58,841		1,65,64,89,181
(b) Deposits not bearing Interest				
8443 Civil Deposits	54,64,02,190	3,11,31,35,985	54,80,57,569	3,78,28,73,294
8449 Other Deposits		74,85,00,000		
Total (b) Deposits not bearing Interest	54,64,02,190	3,86,16,35,985	54,80,57,569	3,78,28,73,294
(c) Advances				
8550 Civil Advances	24,92,598	2,09,49,484	24,92,598	2,09,49,484
Total (c) Advances	24,92,598	2,09,49,484	24,92,598	2,09,49,484
Total K. DEPOSITS AND ADVANCES	74,59,90,688	5,68,47,44,310	55,05,50,167	5,46,03,11,959
<b>L. SUSPENSE AND MISCELLANEOUS</b>				
(b) Suspense				
8658 Suspence Accounts	16,07,581	16,29,67,920		42,84,64,514
Total (b) Suspense	16,07,581	16,29,67,920		42,84,64,514
(c) Other Accounts				

**CIVIL ACCOUNTS  
OF THE OF NAGALAND  
FOR AUGUST 2025**

Run Date : 22/10/2025

<b>Heads of Account</b>	<b>Receipt</b>		<b>Payment</b>	
	Current	Progressive	Current	Progressive
<b>L. SUSPENSE AND MISCELLANEOUS</b>				
(c) Other Accounts				
8670 Cheques and Bills			-1,30,22,677	-6,21,95,927
8671 Departmental Balances	1,72,15,75,341	8,57,19,69,395	84,81,84,150	6,06,44,56,235
8673 Cash Balance Investment Account		11,78,47,00,000		11,78,47,00,000
Total (c) Other Accounts	1,72,15,75,341	20,35,66,69,395	83,51,61,473	17,78,69,60,308
Total L. SUSPENSE AND MISCELLANEOUS	1,72,31,82,922	20,51,96,37,315	83,51,61,473	18,21,54,24,822
<b>M. REMITTANCES</b>				
(a) Money Orders, and other Remittances				
8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer	2,36,95,77,411	11,32,68,01,571	2,12,96,54,234	11,09,58,15,956
Total (a) Money Orders, and other Remittances	2,36,95,77,411	11,32,68,01,571	2,12,96,54,234	11,09,58,15,956
(b) Inter- Government Adjustment Account				
8793 Inter-State Suspence Account	25,25,281	30,17,622	3,26,835	15,89,574
Total (b) Inter-Government Adjustment Account	25,25,281	30,17,622	3,26,835	15,89,574
Total M. REMITTANCES	2,37,21,02,692	11,32,98,19,193	2,12,99,81,069	11,09,74,05,530
<b>N. CASH BALANCE</b>				
8675 Deposits with Reserve Bank	10,40,93,35,434	1,54,58,91,90,509	8,98,62,61,337	53,31,35,18,839
Total N. CASH BALANCE	10,40,93,35,434	1,54,58,91,90,509	8,98,62,61,337	53,31,35,18,839
Total-Part III Public Accounts	15,52,42,07,992	91,66,96,40,045	13,19,54,86,742	89,29,08,39,781
Net Part III Public Account:		90,56,47,153		-3,09,70,70,476
Total - Consolidated/Contingency Fund & Public Account	25,51,22,06,550	1,35,97,56,24,557	25,50,64,76,369	1,38,69,73,18,386

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

Run Date: 22/10/2025

1. Certified that the Consolidated Abstract of the accounts of the Government for the month of **SEPTEMBER 2025** 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)
<b>Opening Balance</b>	79423990837.99
<b>Cash in Treasuries</b>	.00
<b>Cash in Transit</b>	.00
<b>Deposits with the Reserve Ban</b>	79423990837.99
<b>Receipts of the month</b>	28940526883.00
<b>Total</b>	108364517721.00
<b>Disbursements of the month</b>	31271076131.17
<b>Closing Balance</b>	77093441589.82
<b>Details of Closing Balance</b>	
<b>Cash in Treasuries</b>	.00
<b>Cash in Transit</b>	.00
<b>Deposit with Reserve Bank</b>	77093441589.82
<b>Total</b>	<b>108364517721.00</b>
<b>Net Transaction : - 2330549248.00</b>	

Memo No. BK/Monthly Civil A/C'S/2025-2026/

Dated Kohima the 22/10/2025

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



Accountant General