



सत्यमेव जयते

Accounts at a Glance for the year 2022-23



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest

Principal Accountant General Nagaland (Accounts and Entitlement)



Government of Nagaland

Accounts at a Glance
for the year 2022-23

Principal Accountant General
Nagaland
(Accounts and Entitlement)

Government of Nagaland

Preface

I am happy to present the twenty-fourth issue of our annual publication, the 'Accounts at a Glance' for the year 2022-23, which provides an overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and Public Account. The Appropriation Accounts record the grant-wise expenditure against provisions approved by the State Legislature and depict explanations for variations between the actual expenditure and the funds allocated.

Finance and Appropriation Accounts are prepared annually by my office under the direction of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 for being laid before the Legislature of the State.

We look forward to suggestions.

Kohima

Date: 03-04-2024



(A. Pitoho Choppy)

Principal Accountant General (A&E)

Our Vision, Mission and Core Values

VISION:

(The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become)

- We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognized for independent, credible, balanced and timely reporting on public finance and governance.

MISSION:

(Our mission enunciates our current role and describes what we are doing today)

- Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders: the Legislature, the Executive and the Public- that public funds are being used efficiently and for the intended purposes.

CORE VALUES:

(Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance)

- Independence
- Objectivity
- Integrity
- Reliability
- Professional Excellence
- Transparency

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Chapter I

Overview

1.1 Introduction

The Principal Accountant General (Accounts and Entitlement), Nagaland collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Nagaland. The compilation is done from the initial accounts rendered by the District Treasuries, Public Works Divisions, Forest Divisions, accounts rendered by the other states/accounting offices and advices of Reserve Bank of India. Every month a Monthly Civil Account is presented by the office of the Principal Accountant General (Accounts and Entitlements) to the Government of Nagaland. The office of Principal Accountant General (Accounts and Entitlements) also submits a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The Annual Finance Accounts and the Appropriation Accounts are placed before the State Legislature after audit by the Accountant General (Audit), Nagaland and certification by the Comptroller and Auditor General of India.

1.2 Structure of Government Accounts

1.2.1 Government accounts are kept in three parts:

Structure of Government Account

Part 1 CONSOLIDATED FUND

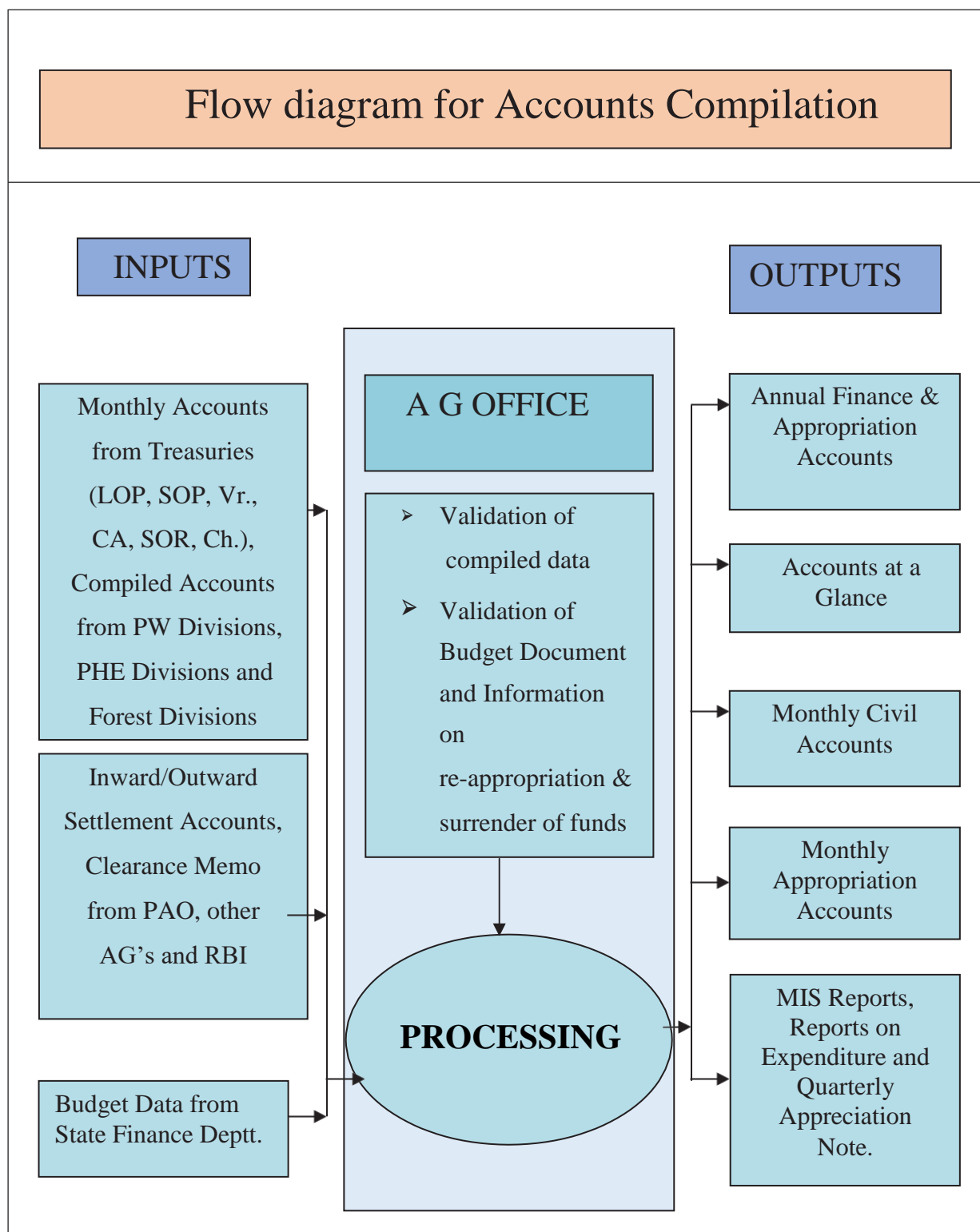
- All revenue received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) form the Consolidated Fund. All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from this fund.

Part 2 CONTINGENCY FUND

- The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of this fund for the Government of Nagaland is ₹ 0.35 crore.

Part 3 PUBLIC ACCOUNT

- In Public Accounts, the transactions relating to Debt (Other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' shall be recorded. The transactions under Debt, Deposit and Advances in this part are such in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former (Debt and Deposits) and the recoveries of the latter (Advances). The transactions relating to 'Remittances' and 'Suspense' in this Part shall embrace all merely adjusting heads under which shall appear such transactions as remittances of transfer between different accounting circles. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. Finance Accounts are prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to Finance Accounts' containing summary of significant accounting policies, comments on quality of accounts and other items. Volume II contains detailed statements (Part-I) and appendices (Part-II).

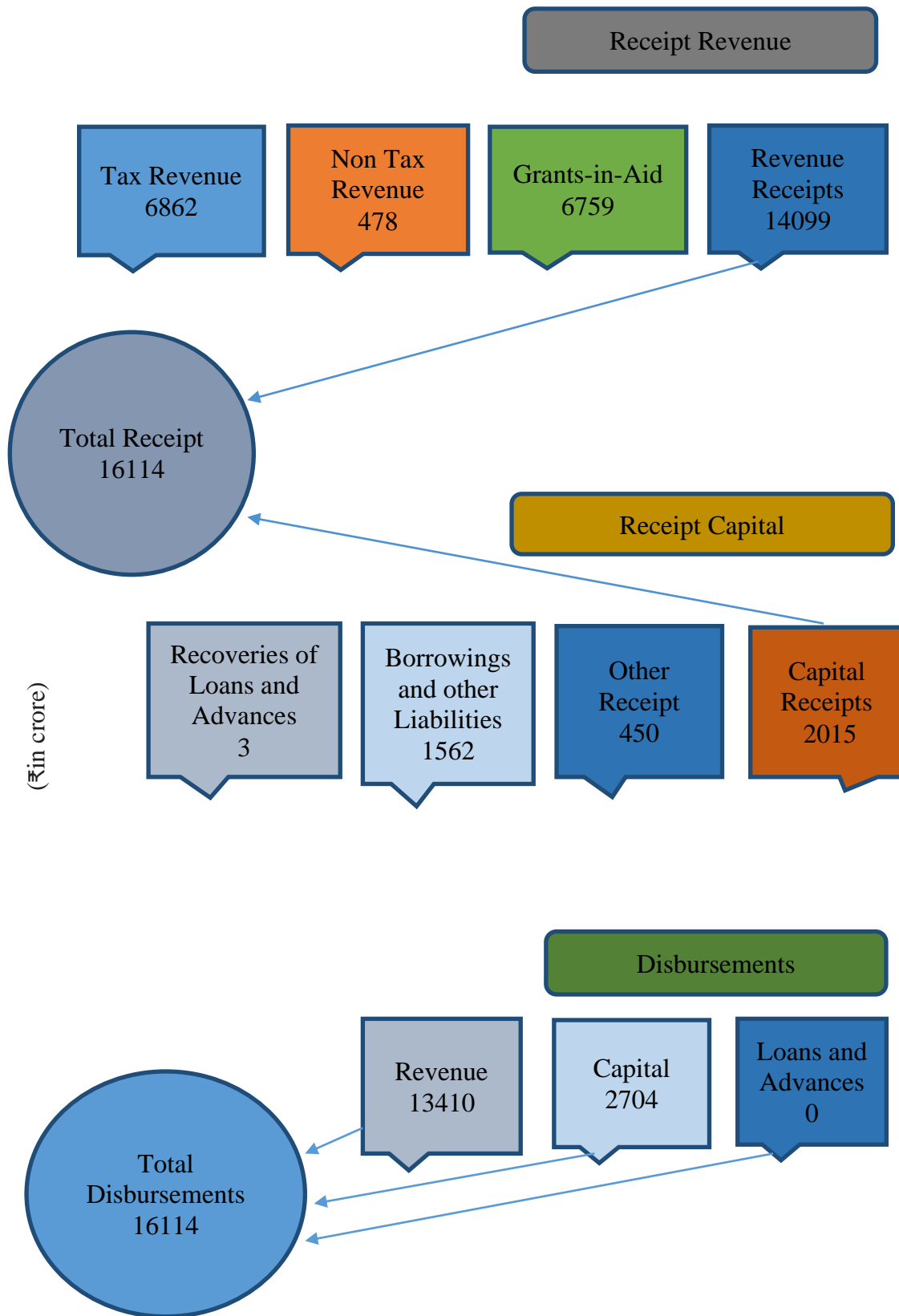
The Union Government transfers substantial funds directly to the State Implementing Agencies/NGOs for implementation of various schemes and Programmes. During the year 2022-23, the Government of India (GoI) released ₹1,502.05 crore directly to the implementing agencies in Nagaland. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

Receipts and disbursement of the Government of Nagaland as depicted in the Finance Accounts 2022-23 are given below:

(₹ in crore)

Receipts and Disbursements in the year 2022-23			
Receipts	Total Receipts		16,114
	Revenue	Tax Revenue ¹	6,862
		Non-tax Revenue	478
		Grants-in-Aid	6759
		Revenue Receipts	14,099
	Capital	Recoveries of Loans and Advances	3
		Borrowings and Other Liabilities ²	1,562
		Other Receipts (Misc. Capital Receipts)	450
		Capital Receipts	2,015
Disbursements	Total Disbursements		16,114
	Revenue		13,410
	Capital		2,704
	Loans and Advances		0
¹ Includes share of net tax proceeds assigned to the State amounting to ₹5400 crore and State Government own tax receipts of ₹1462 crore.			
² Comprises net contribution from (i) ‘E–Public Debt’ {₹1834 crore}; (ii)’Contingency Fund’ {Nil}; (iii) ‘Public Account’ {₹449 crore}; (iv)’Net Cash Balance’ {(-) ₹721 crore}			

Receipts and Disbursement in year 2022-23



1.3.2 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as “charged” on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “voted”. The budget of Nagaland has 4 charged Appropriations, 2 charged and voted and 76 voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act of each year.

1.3.3 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the government of Nagaland against the budget approved by the Legislature, showed a net savings of ₹4559 crore (17.47 *per cent* of estimates). Certain grants, like those relating to Civil Secretariat, Planning and Machinery, Higher Education, Medical, Public Health and Family Welfare, Municipal Administration, Agriculture, Rural Development, Social Security and Welfare, Power, Road and Bridges, Water Supply, Water Resources, Horticulture, *etc.* showed substantial savings. Whereas, excess of Expenditure is depicted against School Education, Urban Development, Legal Metrology and Consumer Protection, Forest Environment and Wildlife and Police Engineering Project etc.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to make good of the deficiency in the minimum cash balance, which the State Government is required to maintain with the Reserve Bank of India. Ways and Means advance of ₹4743 crore was obtained and ₹4521 crore was repaid during the year 2022-23.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below *i.e.* ₹0.25 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2022-23, there was overdraft of ₹778 crore which was obtained and ₹778 crore was repaid.

1.4.3 Fund Flow Statement

The state had a Revenue Surplus of ₹689 crore and a Fiscal Deficit of ₹1562 crore as on 31 March 2023. The Fiscal Deficit was met from net Public Debt (₹1834 crore), increase in Public Account (₹448.65 crore) and net increase of opening and closing cash balance ₹720.42 crore. Around 71 *per cent* of the revenue receipts (₹14099 crore) of the State Government was spent on committed expenditure like salaries (₹6109 crore), interest payments (₹993 crore), pensions (₹2819 crore), subsidies (₹33crore) and wages (₹43 crore).

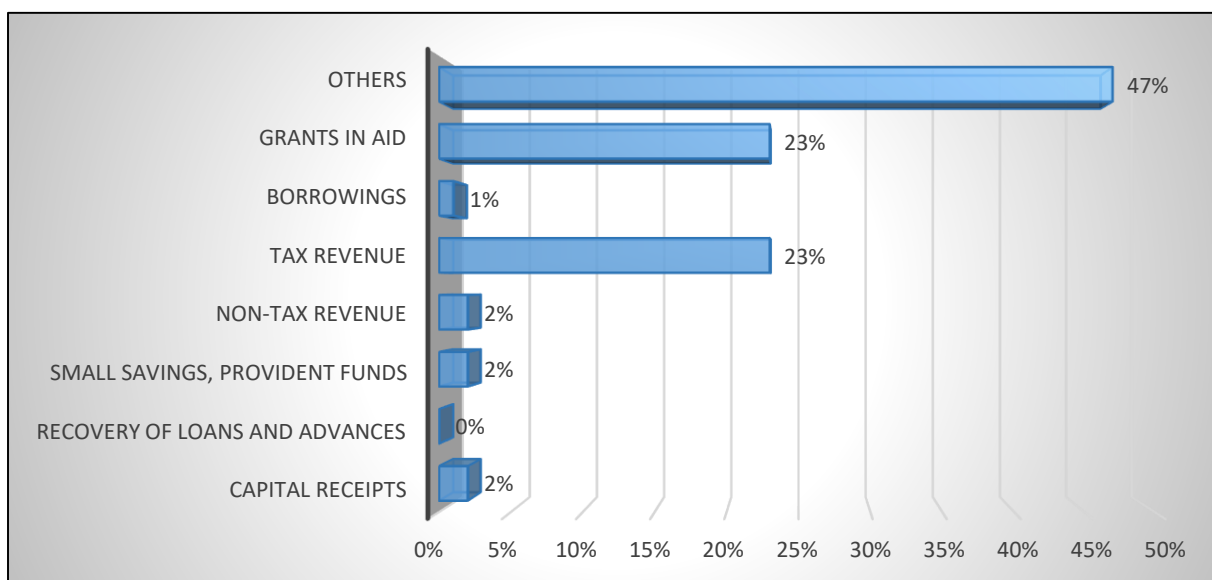
SOURCES AND APPLICATION OF FUNDS		
(₹in crore)		
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balance as on 1 April 2022	(-) 400
	Revenue Receipts	14099
	Capital Receipts	450
	Recovery of Loans and Advances	3
	Public Debt	7158
	Small Savings, Provident Funds <i>etc.</i>	481
	Reserves Funds& Sinking Funds	748
	Deposits Received	752
	Civil Advances Repaid	12
	Suspense and Miscellaneous	10659
	Remittances	2643
	TOTAL	36605
APPLICATION	Revenue Expenditure	13410
	Capital Expenditure	2704
	Loans Given	0
	Repayment of Public Debt	5324
	Small Savings, Provident Funds <i>etc.</i>	625
	Reserves Funds& Sinking Funds	748
	Deposits Repaid	777
	Civil Advances Given	12
	Suspense and Miscellaneous	10088
	Remittances	2596
	Closing Cash Balance as on 31 March 2023	321
	TOTAL	36605

Sources and Application of Funds

Source	Opening Cash Balance as on 1 April 2022	(-)400
	Revenue Receipts	14099
	Capital Receipts	450
	Recovery of Loans and Advances	3
	Public Debt	7158
	Small Savings, Provident Funds <i>etc.</i>	481
	Reserve Funds & Sinking Funds	748
	Deposits Received	752
	Civil Advances Repaid	12
	Suspense and Miscellaneous	10659
	Remittances	2643
	TOTAL	36605

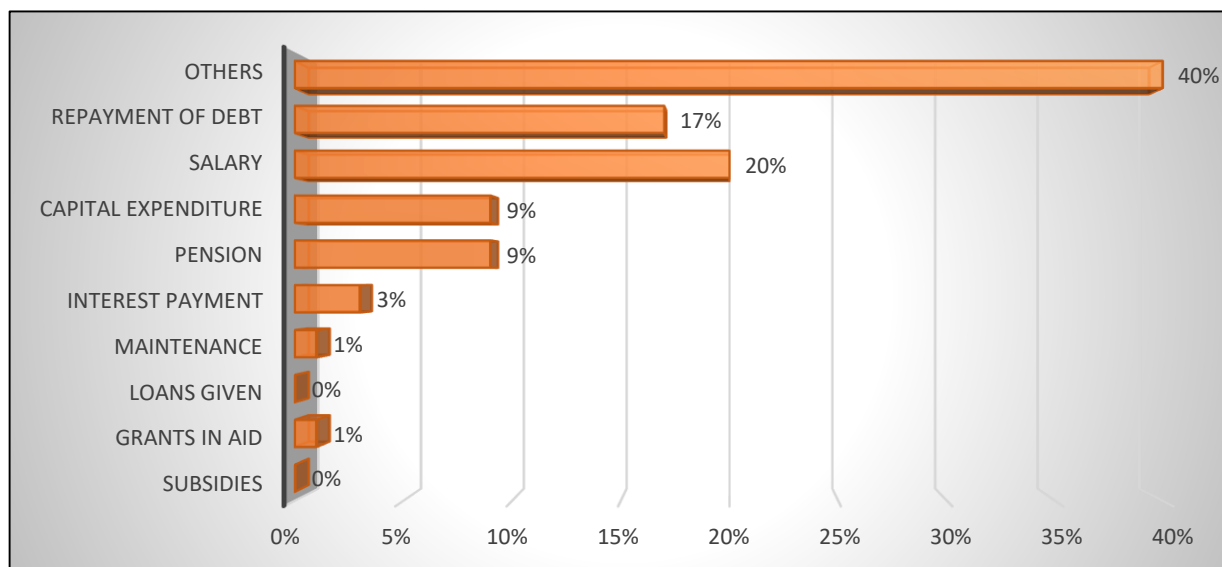
Application	Revenue Expenditure	13410
	Capital Expenditure	2704
	Loans Given	0
	Repayment of Public Debt	5324
	Small Savings, Provident Funds <i>etc.</i>	625
	Reserves Funds & Sinking Funds	748
	Deposits Repaid	777
	Civil Advances Given	12
	Suspense and Miscellaneous	10088
	Remittances	2596
	Closing Cash Balance as on 31 March 2023	321
	TOTAL	36605

1.4.4 Where the Rupee came from



(Recovery of loans and advances was only ₹ 3 crore which is negligible hence value is shown as zero)

1.4.5 Where the Rupee went



The Union Government transfers substantial funds directly to the State Implementing Agencies/NGOs for implementation of various schemes and programs. During the year 2022-23, the Government of India (GoI) released ₹1,502.05 crores directly to the implementing agencies in Nagaland. Since these funds are not routed through the state budget, these are not reflected in the Accounts of the Statement Government. These transfers are exhibited in Appendix VI of volume II of the Finance Accounts.

1.5 Financial highlight of year 2022-23

(₹in crore)

Sl. No.	Description	Budget Estimate 2022-23	Actuals 2022-23	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP (#)
1.	Tax Revenue (a)	6064	6862	113	19
2.	Non-Tax Revenue	291	478	164	1
3.	Grants-in-aid & Contributions	9720	6759	70	19
4.	Revenue Receipts (1+2+3)	16075	14099	88	39
5.	Recovery of Loans & Advances	2	3	150	0
6.	Other Receipts	...	450	...	...
7.	Borrowings and other liabilities (b)	1503	1562	104	4
8.	Capital Receipts (5+6+7)	1505	2015	134	6
9.	Total Receipts (4+8)	17580	16114	92	45
10.	Non-Development Expenditure (11+ 13)	11613	11573	100	32
11.	Non Development Expenditure on Revenue Account	11613	11573	100	32
12.	Non- Development Expenditure on Interest Payments out of Sl. No.11	1028	993	97	3
13.	Non- Development Expenditure on Capital Account	...	...	...	...
14.	Development Expenditure (15+16)	5815	4541	78	13
15.	Development Expenditure on Revenue Account	2785	1837	66	5
16.	Development Expenditure on Capital Account	3030	2704	89	8
17.	Total Expenditure(10+14+20)	17429	16114	92	45
18.	Revenue Expenditure(11+15)	14398	13410	93	37
19.	Capital Expenditure (13+16)	3030	2704	89	8
20.	Loans and Advances	2	0	0	0
21.	Revenue Deficit (-)/ Revenue Surplus (+)(4-18)	1677	689	41	2
22.	Fiscal Deficit (4+5+6-17)	(-) 1353	(-) 1562	149	6

(a) Includes share of net (tax) proceed assigned to the state amounting to ₹5400 crore. (State Government Own Tax receipts were ₹1462 crore which was 4.06 per cent of GSDP).

(b) Borrowing and other Liabilities: Net (Receipts-Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts – Disbursement) of Public Account + Net of opening and closing balance.

GSDP figures (₹35934 crore) is taken from Economic and Statistic Department of Government of Nagaland as the same was not available on the website of Ministry of Statistics and Programme Implementation Government of India.

During the year 2022-23, revenue surplus of ₹689 crore (₹1634 crore surplus in 2021-22) and fiscal deficit of ₹1562 crore (₹1462 crore deficit in 2021-22) represent 1.92 *per cent* and 4.35 *per cent* of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 9.69 *per cent* of total expenditure.

What do the Deficits and surpluses indicate?

Deficit	<ul style="list-style-type: none"> Refers to the gap between revenue and expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in financial management.
Revenue Deficit/Surplus	<ul style="list-style-type: none"> Refers to the gap between revenue receipt and revenue expenditure. Revenue expenditure is required to maintain the existing establishment of government and ideally, should be fully met from revenue receipts.
Fiscal Deficit/Surplus	<ul style="list-style-type: none"> Refers to the gap between total receipts (excluding borrowings) and total expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings and ideally should be invested in capital projects.

1.6 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

The Government of Nagaland has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2022-23 against fiscal targets laid down in the Act and rules framed there under, were as follows: -.

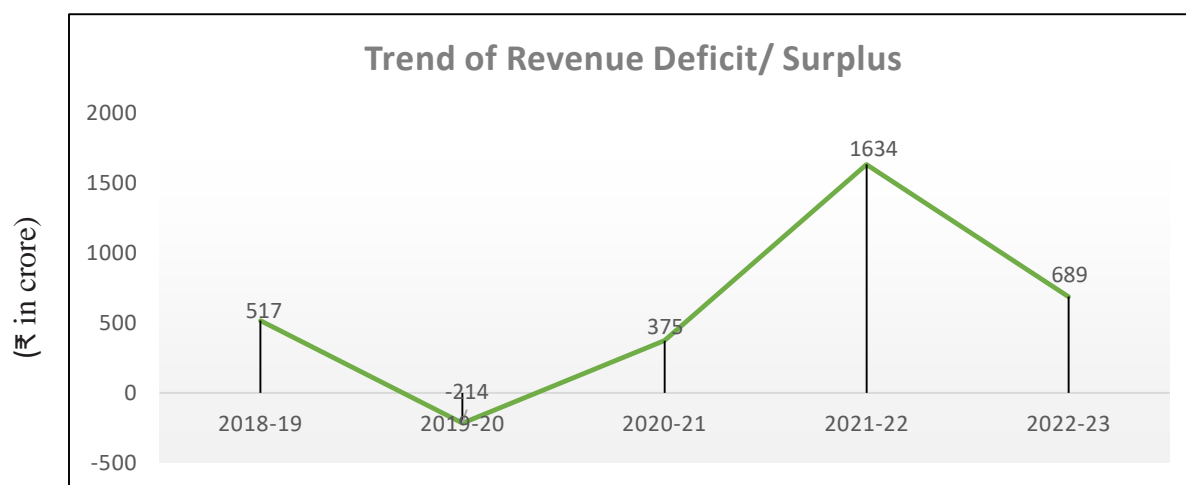
Sl. No.	Financial Parameter	Actual (₹in crore)	Ratio to GSDP*	
			Target	Actual
1	Revenue Surplus	689	...	1.92
2	Fiscal Deficit	(-) 1562	4	4.35
3	Debt and other obligation	15587	41	43
4	Outstanding Guarantees	190	1 <i>per cent</i> of Total Revenue Receipt of previous financial year	1

* Source: GSDP figure (₹35,934 crore) is taken from Economic and Statistics Department, Government of Nagaland as the same was not available on the website of Ministry of Statistics and Program Implementation, Government of India.

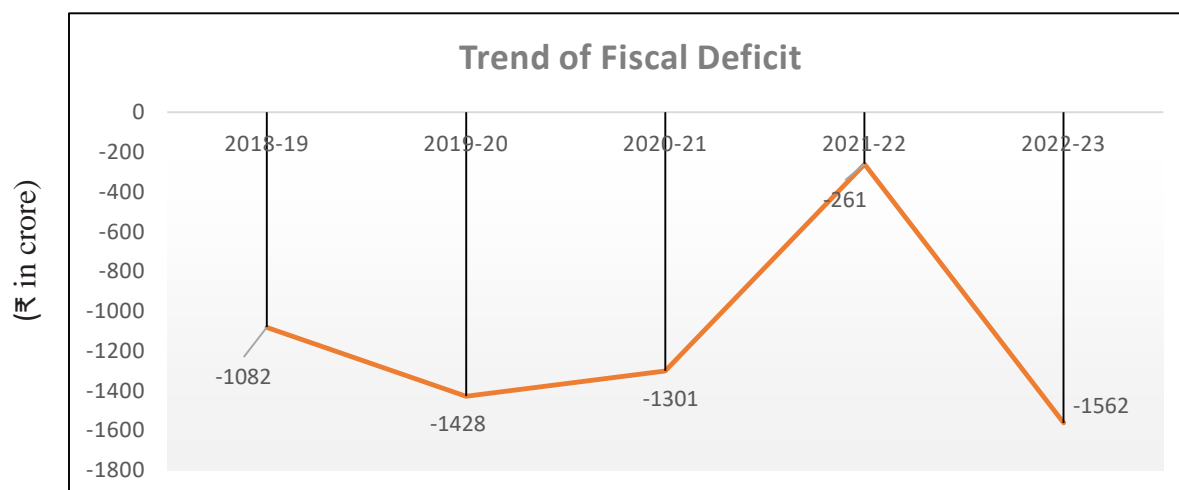
The State Government had made disclosures to the Legislature required under the Nagaland Fiscal Responsibility and Budget Management Rules, 2005.

The State Government had revenue surplus of ₹1634 crore in 2021-22 and revenue surplus of ₹689 crore during the year 2022-23 which was as per the target of FRBM Act. Fiscal deficit increased by ₹100 crore from ₹1462 crore in 2021-22 to ₹1562 crore in the current year and was 0.28 *per cent* of GSDP which conform the target of 3.96 *per cent* of FRBM Act. Against the target of reducing outstanding debt to 40.97 *per cent* of GSDP by the year 2022-23, the outstanding liabilities stood at ₹15587 crore as on 31 March 2023, which is 43.38 *per cent* of GSDP. Similarly, the target of maintaining amount of outstanding guarantees of 1 *per cent* of total revenue receipts of previous financial year, the amount of outstanding guarantees was ₹190 crore as on 31 March 2023 equaling 1.41 *per cent* of total revenue receipt (₹13451 crore) of previous year *i.e.* 2021-22.

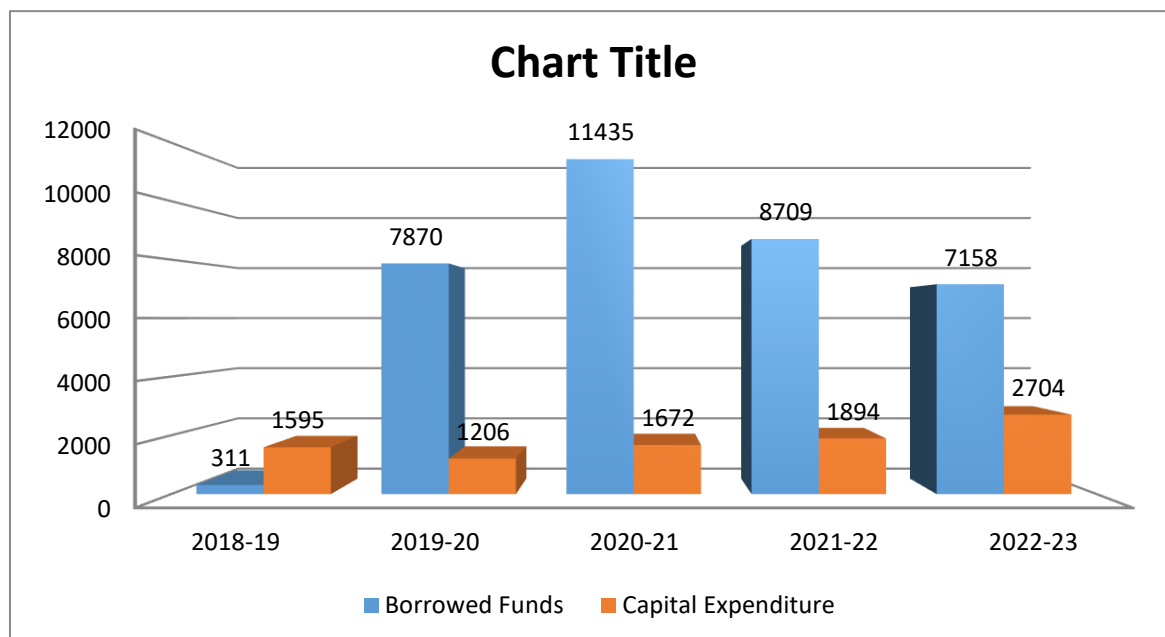
1.6.1 Trend of Revenue Deficit/Surplus



1.6.2 Trend of Fiscal Deficit



1.6.3 Proportion of borrowed funds spent on Capital



The governments usually run fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus, it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent only 38 *per cent* of the borrowings of the current year (₹7158 crore) on capital expenditure (₹2704 crore). It would therefore appear that balance of borrowings in the public debt was utilized to repay the principal (₹5324 crore) and part of interest on public debt of previous years.

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2022-23 was ₹14549 crores.

2.2 Revenue Receipts

The revenue receipts of the government comprise three components *viz.* Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

Tax Revenue

- Comprises taxes collected and retained by the state and State's share of Union Taxes under Article 280(3) of the Constitution.

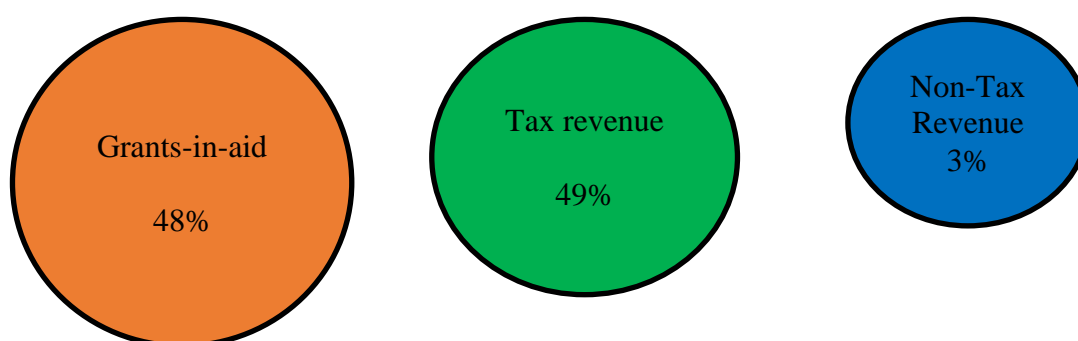
Non-Tax Revenue

- Includes interest, receipts, dividend, profits, departmental receipts *etc.*

Grants-in -aid

- Grants-in-aid represent central assistance to the State Government from the Union Government. It also includes "External Grant Assistance" received from Foreign Government and channelized through the Union Government. In turn, the State Government also give Grants-in-aid to institutions like Panchayati Raj Institution, Autonomous bodies *etc.*

Revenue Receipts



2.2.1 Revenue Receipts Components (2022-23)

(₹ in crore)

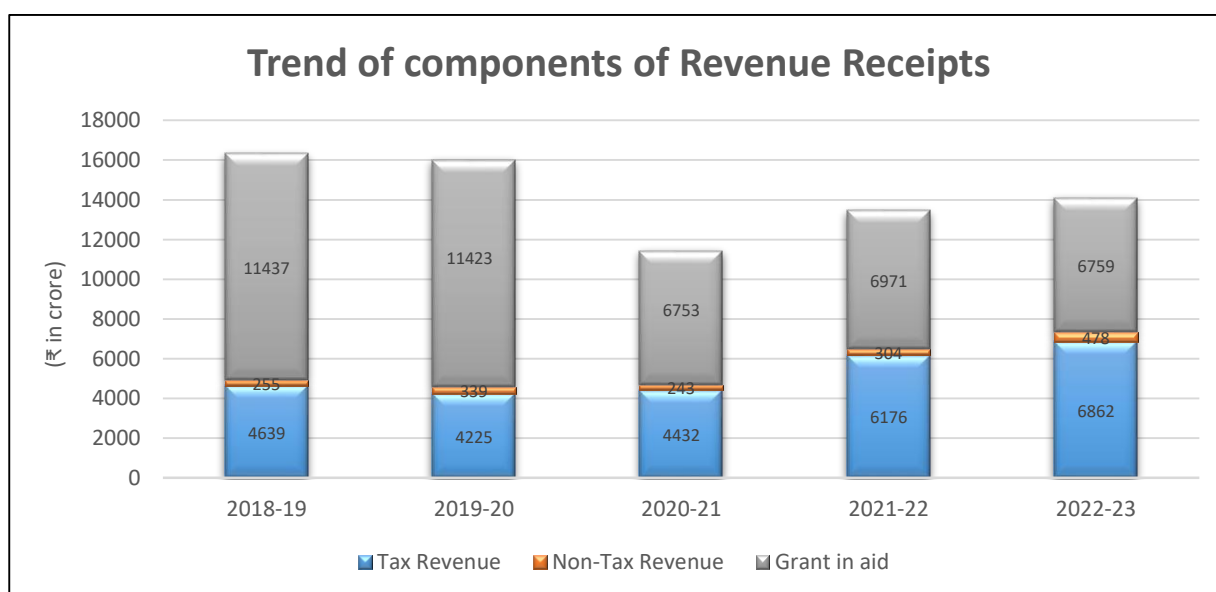
Components	Actuals
A. Tax Revenue	6862
Goods and Services Tax	2486
Taxes on Income and Expenditure	3607
Taxes on Property and Capital Transactions	5
Taxes on Commodities and Services other than GST	764
B. Non-Tax Revenue	478
Interest Receipts, Dividend and Profits	10
General Services	109
Social Services	23
Economic Services	336
C. Grants-in-aid and Contribution	6759
Total –Revenue Receipts	14099

2.2.2 Trend of Revenue Receipts

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Tax Revenue	4639 (18)	4225 (14)	4432 (15)	6176 (19)	6862
Non-Tax Revenue	255 (1)	339 (1)	243 (1)	304 (1)	478
Grants-in-aid	6543 (25)	6859 (22)	6753 (23)	6971 (22)	6759
Total Revenue	11437 (43)	11423 (37)	11428 (39)	13451 (41)	14099 (39)
GSDP	26637	30508	29313	32424	35934

Note: Figures in parentheses represent percentage to GSDP (Gross State Domestic Product)



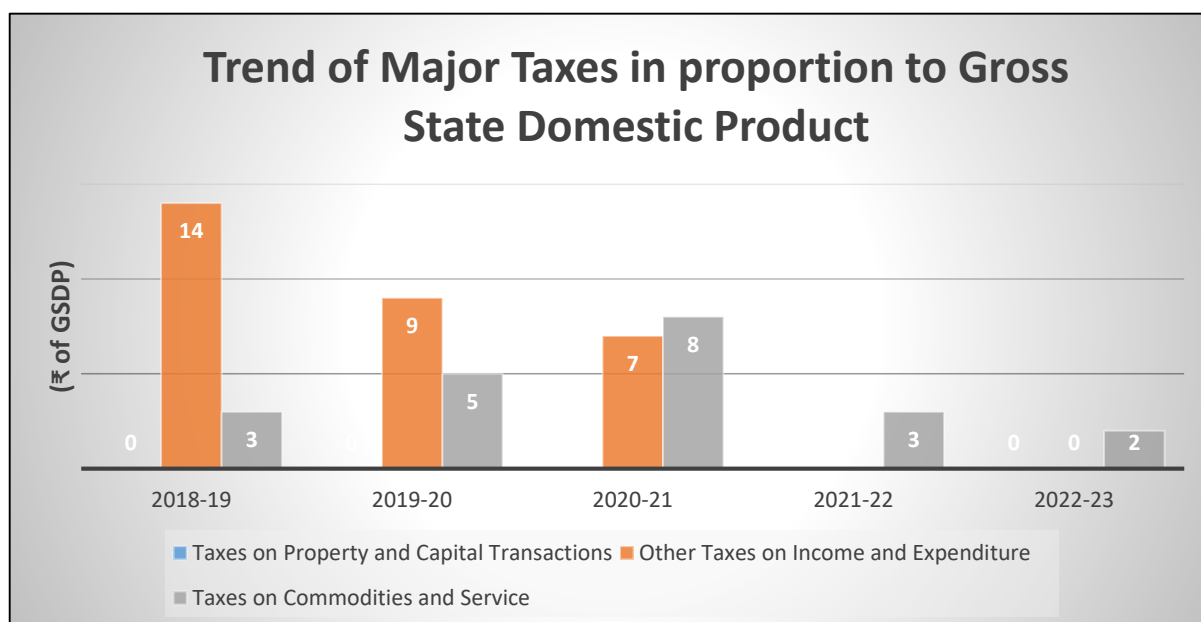
As the GSDP increased by 10.82 *per cent* in 2022-23 compared to previous year, decreased in revenue receipt was 4.82 *per cent*. The tax revenue increased by 11.11 *per cent*, the non-tax revenue increased by 57.24 *per cent* and the grants-in-aid decreased by 3.04 *per cent* compared to previous year, thus impacted the revenue receipt of the State.

2.3 Tax Revenue

(₹in crore)

Sector-wise Tax Revenue					
	2018-19	2019-20	2020-21	2021-22	2022-23
Taxes on Income and Expenditure	2333	2017	2104	2958	3607
Taxes on Property and Capital Transaction	4	4	4	5	5
Taxes on Commodities and Services other than GST	822	664	641	936	764
Goods and Services Tax	1480	1540	1683	2277	2486
Total Tax Revenue	4639	4225	4432	6176	6862

The increase in total tax revenue during 2022-23 was mainly attributable to allocation of State share from Government of India and higher collection under Other Taxes on Income and Expenditure.

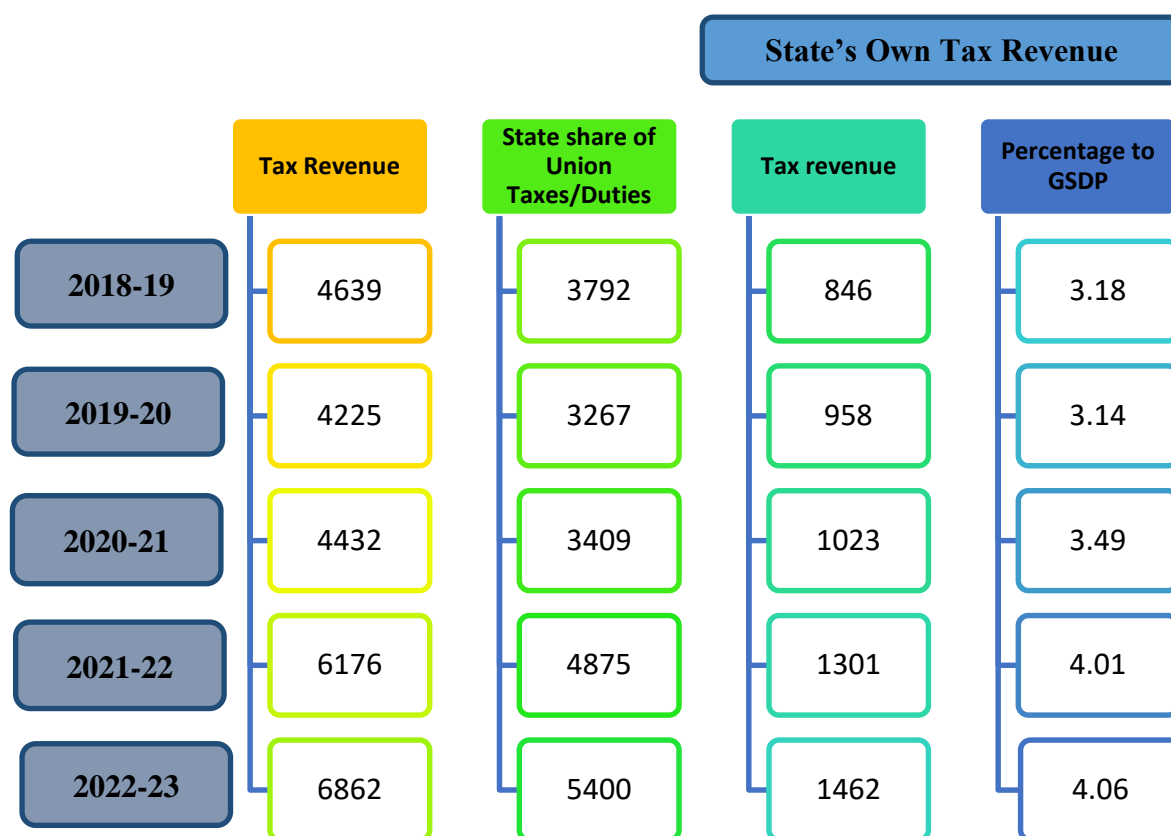


2.3.1 State's own Tax and State's share of Union Taxes

Tax Revenue of the State Government comes from two sources *viz.* State's own tax collections and devolution of Union taxes.

(₹ in crore)

Year	Tax Revenue	State share of Union Taxes/Duties	State's Own Tax Revenue	
			Tax revenue	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2018-19	4639	3792	846	3.18
2019-20	4225	3267	958	3.14
2020-21	4432	3409	1023	3.49
2021-22	6176	4875	1301	4.01
2022-23	6862	5400	1462	4.06



Following table depicts the comparative position amount tax revenue received from the two sources over a period of five years:

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
State's own Tax collection	846	958	1023	1301	1462
Devolution of Union Taxes	3792	3267	3409	4875	5400
Total Tax Revenue	4639	4225	4432	6176	6862
Percentage of State's own tax to total tax revenue	18	23	23	21	21

The proportion of State's own tax collection in overall tax revenue ranged from 16 *per cent* to 23 *per cent* during the year 2018-19 to 2022-23.

2.3.2 Trend in state's own Tax collection over the past five years

(₹in crore)

Taxes	2018-19	2019-20	2020-21	2021-22	2022-23
1. Taxes on Sales, Trade <i>etc.</i>	187	175	206	262	247
2. State Excise	5	3	5	3	4
3 Taxes on Vehicles	126	114	93	141	188
4. Stamp and Registration fees	3	3	2	3	3
5. Taxes and Duties on electricity	0	0	5	8	8
6. Land Revenue	1	1	1	1	1
7. Taxes on Goods and Passengers	20	18	16	21	22
8. Other Taxes	504	644	695	862	989
Total State's own Taxes	846	958	1023	1301	1462

2.4 Efficiency of Tax Collection

(₹in crore)

Taxes	2018-19	2019-20	2020-21	2021-22	2022-23
1. Taxes on Sales, Trade <i>etc.</i>					
Revenue collection	187	175	206	262	247
Expenditure on collection	11	12	12	14	15
Efficiency of tax collection	5.88%	6.86%	5.83%	5.34%	6.07%
2. State Excise					
Revenue collection	5	3	5	3	4
Expenditure on collection	0	0	0	0	0
Efficiency of tax collection	0.00%	0.00%	0.00%	0.00%	0.00%
3. Taxes on Vehicles, Goods and Passengers					
Revenue collection	126	114	109	162	209
Expenditure on collection	7	8	8	9	10
Efficiency of tax collection	5.56%	7.02%	7.34%	5.56%	4.78%
4. Stamp and Registration Fee					
Revenue collection	3	3	2	3	3
Expenditure on collection	0	2	0	0	0
Efficiency of tax collection	0.00%	0.00%	66.67%	0.00%	0.00%

The expenditure on collection of Taxes on Sales, Trade *etc.* was very high as compared to other taxes.

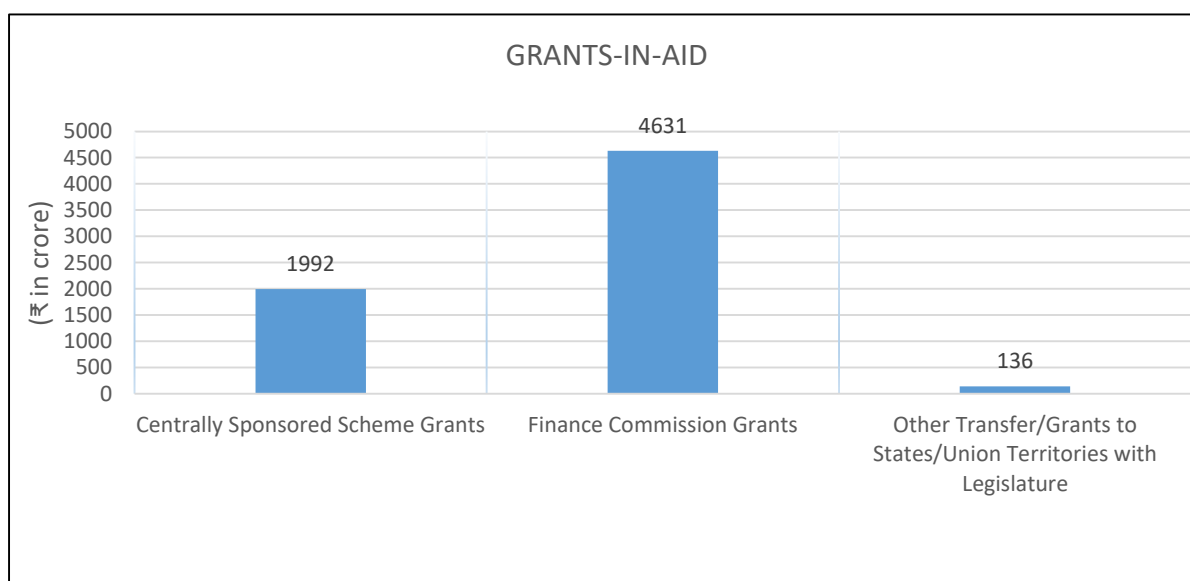
2.5 Trend in state's share of Union Taxes over the past five years

(₹ in crore)

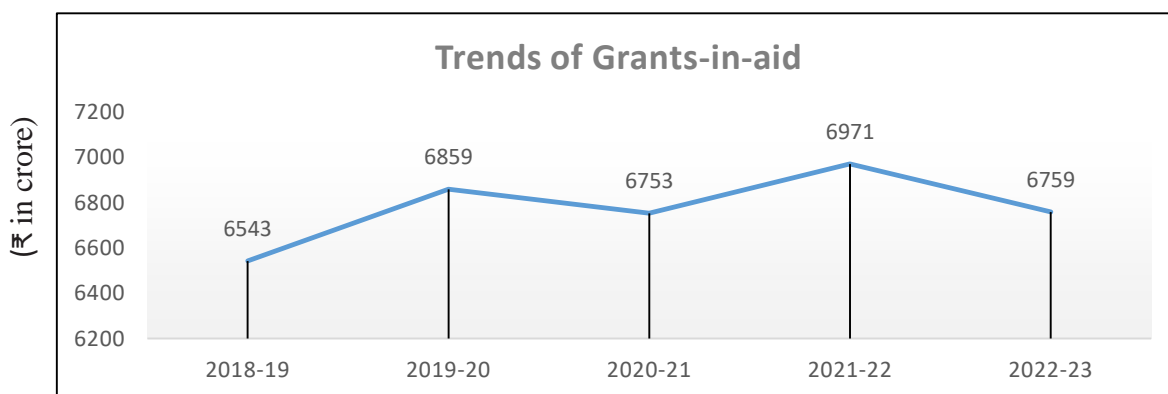
Description	2018-19	2019-20	2020-21	2021-22	2022-23
Central Goods and Services Tax	9.6	927	1020	1446	1527
Integrated Goods and Services Tax	75	0	0	0	0
Corporation Tax	1319	1114	1024	1461	1809
Taxes on Income other than Corporation Tax	971	873	1049	1467	1769
Taxes on Wealth	...	...	...	...	...
Customs	269	207	185	315	212
Union Excise Duties	179	144	115	144	67
Service Tax	35	0	14	37	8
Other Taxes and Duties on Commodities and Services	2	2	2	5	9
State's share of Union Taxes/ Duties	3792	3267	3409	4875	5400
Total Tax Revenue	4639	4225	4432	6176	6862
Percentage of Union Taxes to Total Tax Revenue	82	77	77	79	79

2.6 Grants-in-aid

Grants-in-aid represent assistance from the Government of India, and comprise, grant for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by Niti Aayog and Non-Development Grants recommended by the Finance Commission. Total receipts during 2022-23 under Grants-in-aid were ₹6759 crore as shown below.



The share of Grants for Centrally Sponsored Scheme to total of Grants-in-aid increased by 3.23 *per cent* during 2021-22 and decreased by 1.85 *per cent* during 2022-23, while the share of Grants for Finance Commission Grants shows increase from 16 *per cent* during 2021-22 to 11 *per cent* during 2022-23 and Other Transfer/Grants to States/Union Territories with Legislature decreased by 49 *per cent* during 2021-22 and increased by 0.86 *per cent* during 2022-23.

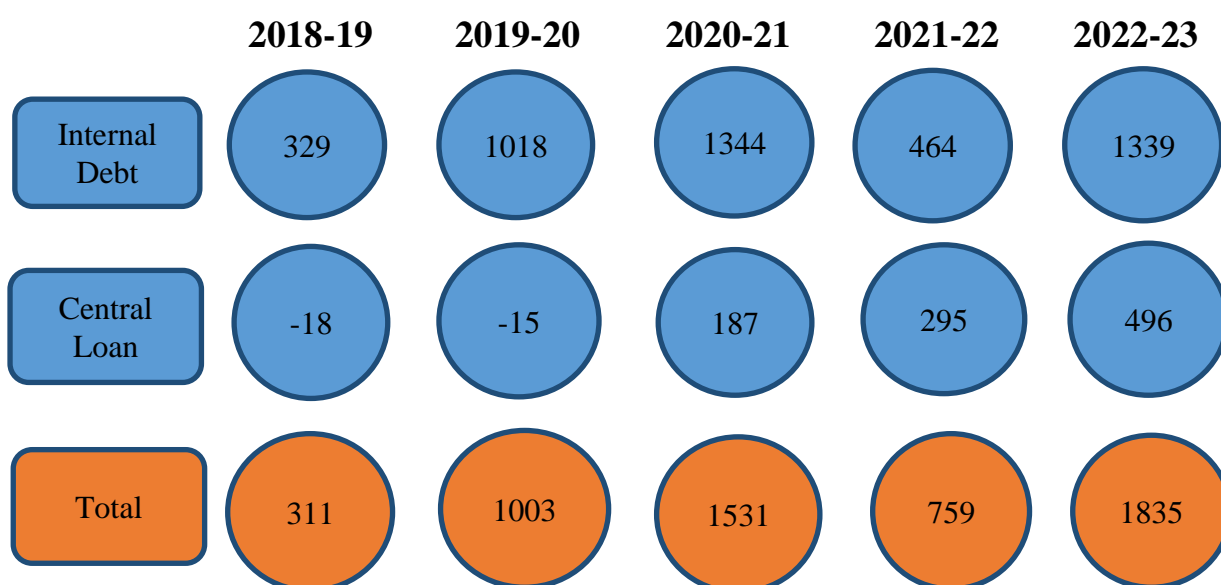


2.7 Public Debt

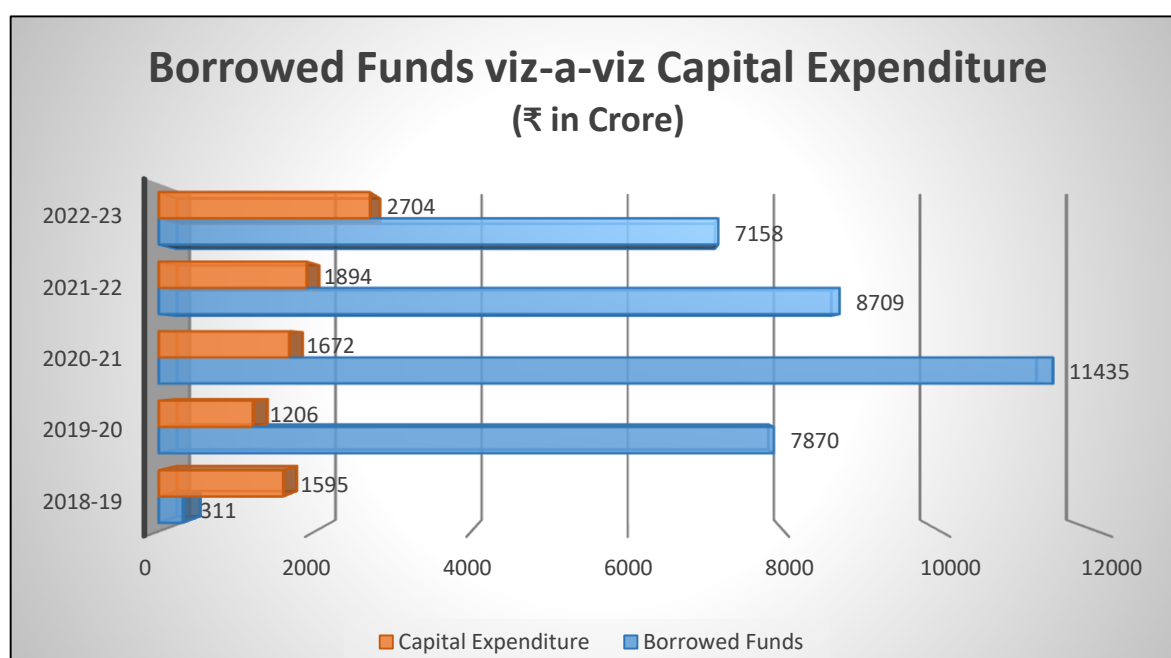
Trend of position of Public Debt over the past five years:

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Internal Debt	329	1018	1344	464	1339
Central Loans	(-) 18	(-) 15	187	295	496
Total	311	1003	1531	759	1835



During the year 2022-23, eight loans totaling ₹1854 crore were raised from the open market at interest rates varying from 7.65 *per cent* to 7.88 *per cent* and the same are redeemable during the period 2032. In addition, the State Government raised loan of ₹44 crore from the financial institutions. An amount of ₹4743 crore was obtained from Ways and Means Advances from the Reserve Bank of India. Thus the total Internal Debt raised by the Government during the year 2022-23 aggregated to ₹6641 crore. The Government also received ₹518 crore from Government of India as loans and advances.



Chapter III

Expenditure

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the organization. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified under Development and Non-Development.

In Government accounts, the expenditure is classified at top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the table given below:

General Services	• Includes Justice, Police, Jail, PWD, Interest, Pension <i>etc.</i>
Social Services	• Includes Education, Health & Family Welfare, Water Supply <i>etc.</i>
Economic Services	• Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport <i>etc.</i>

3.2 Revenue Expenditure

The excess of revenue expenditure against budget estimates during the past five years is given below:-

(₹in crore)

Year	2018-19	2019-20	2020-21	2021-22	2022-23
Budget Estimates	12113	12666	13643	13695	14399
Actuals	10920	11637	11052	11817	13410
Gap	1193	1029	2591	1878	989
Percentage of variation of Actuals against BE	10%	8%	19%	14%	7%

Around 75 *per cent* of the total revenue expenditure was incurred on committed expenses viz. on Salaries and Wages (₹6152 crore), Interest payment (₹993 crore) and Pensions (₹2819 crore) and subsidies (₹34 crore) which is the committed liability of the State Government.

The position of committed and uncommitted revenue expenditure over the last five years is given below:

(₹in crore)

Component	2018-19	2019-20	2020-21	2021-22	2022-23
Total revenue expenditure	10920	11637	11052	11817	13410
Committed revenue expenditure #	7352	8025	8213	9167	9998
<i>Percentage of committed revenue expenditure to total revenue expenditure</i>	67	69	74	78	75
Uncommitted revenue expenditure	3568	3612	2839	2650	3412

Committed revenue expenditure includes expenditure on Salaries & Wages, Interest Payments, Pensions and Subsidies.

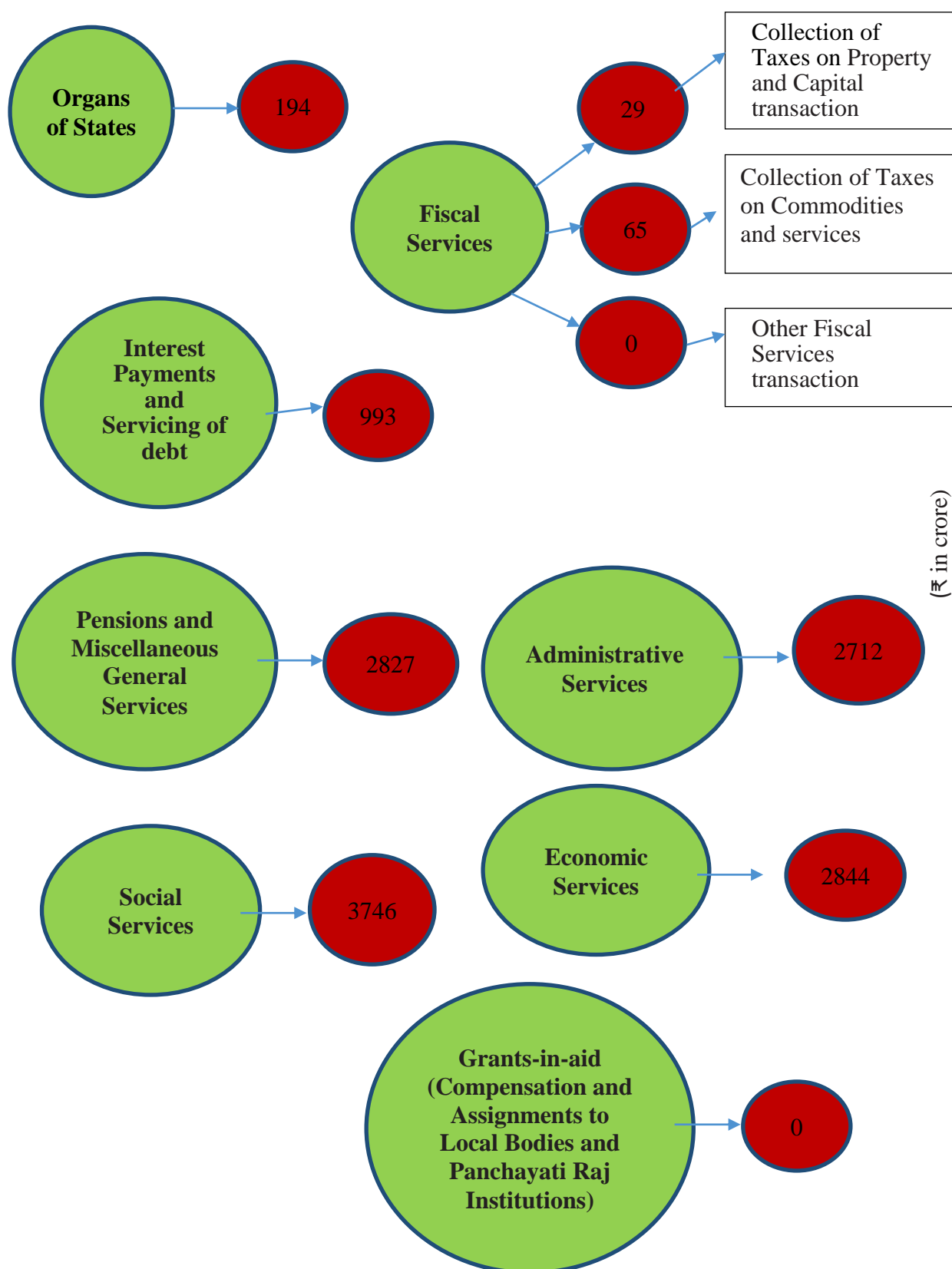
It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has decreased by 4.37 *per cent* from ₹3568 crore in 2018-19 to ₹3412 crore in 2022-23. The total revenue expenditure increased by 22.80 *per cent* from ₹10920 crore in 2018-19 to ₹13410 crore in 2022-23 and committed revenue expenditure increased by 35.99 *per cent* over the same period.

3.2.1 Sectoral distribution of Revenue Expenditure (2022-23)

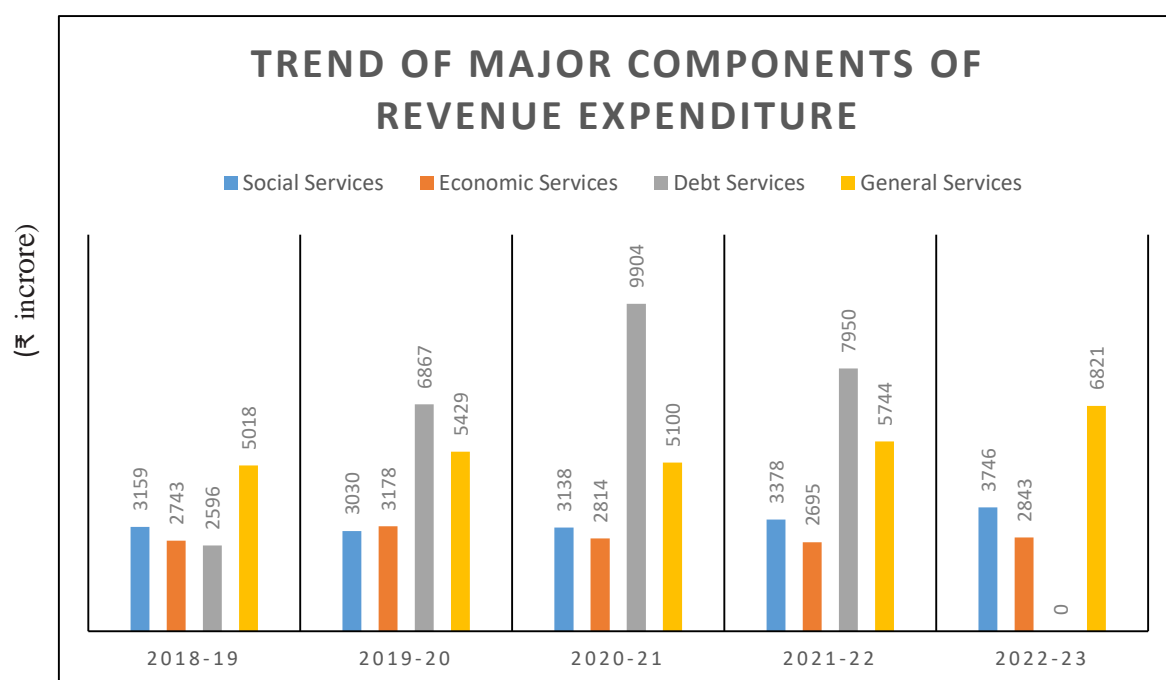
(₹in crore)

Components	Amount	Percentage
A. Organs of States	194	1
B. Fiscal Services	94	1
(i) Collection of Taxes on Property and Capital transaction	29	...
(ii) Collection of Taxes on Commodities and services	65	...
(iii) Other Fiscal Services	...	...
C. Interest Payments and Servicing of debt	993	7
D. Administrative Services	2712	20
E. Pensions and Miscellaneous General Services	2827	21
F. Social Services	3746	28
G. Economic Services	2844	22
H. Grants-in-aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)	...	...
Total Expenditure (Revenue Accounts)	13410	100

Sectoral distribution of Revenue Expenditure (2022-23)



3.2.2 Major components of Revenue Expenditure 2018-19 to 2022-23



3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2022-23 amounting for ₹2704 crore (7.52 *per cent* of GSDP) was less than Budget Estimates by ₹326 crore. The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2018-19 onwards. This can be seen from the table below:-

(₹ in crore)

Sl. No.	Components	2018-19	2019-20	2020-21	2021-22	2022-23
1	Budget (B.E.)	1341	1359	2377	2361	3030
2	Actual Expenditure (#)	1595	1206	1672	1894	2704
3	Percentage of Actual Exp. to B.E.	(-) 19%	89%	70%	80%	89%
4	Yearly growth in Capital Expenditure	25%	(-) 24%	39%	13%	43%
5	GSDP	26637	30508	29313	32424	35934
6	Yearly growth in GSDP	13%	15%	(-) 4%	11%	11%

(#) Does not include expenditure on Loans and Advances

3.3.1 Sectoral distribution of Capital Expenditure

During 2022-23, the Government spent ₹2704 crore on Capital Expenditure excluding loans and advances and had not invested in any Companies/Corporations and societies, at the end of March 2023. There was no returns earned by the Government during the year while the Government paid an average interest rate of 7.74 *per cent* on its borrowing during 2022-23.

3.3.2. Sectoral distribution of Capital and Revenue Expenditure

The comparative sectoral distribution of capital and revenue expenditure over the past five years is illustrated below:

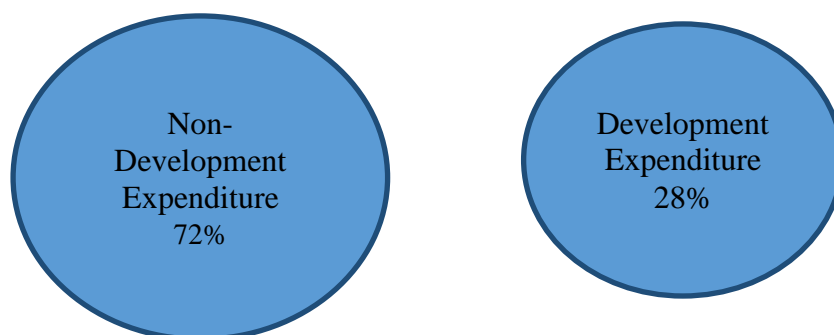
(₹in crore)

Sl. No.	Sector		2018-19	2019-20	2020-21	2021-22	2022-23
(A)	General Services	Capital	419	166	410	293	447
		Revenue	5018	5429	5100	5744	6821
(B)	Social Services	Capital	330	457	508	916	1094
		Revenue	3159	3030	3138	3378	3746
(C)	Economic Service	Capital	846	584	754	684	1163
		Revenue	2743	3178	2814	2695	2844
(D)	Grants-in-aid and Contribution	Capital	0	0	0	0	0
		Revenue	167	161	195	216	197

Chapter IV

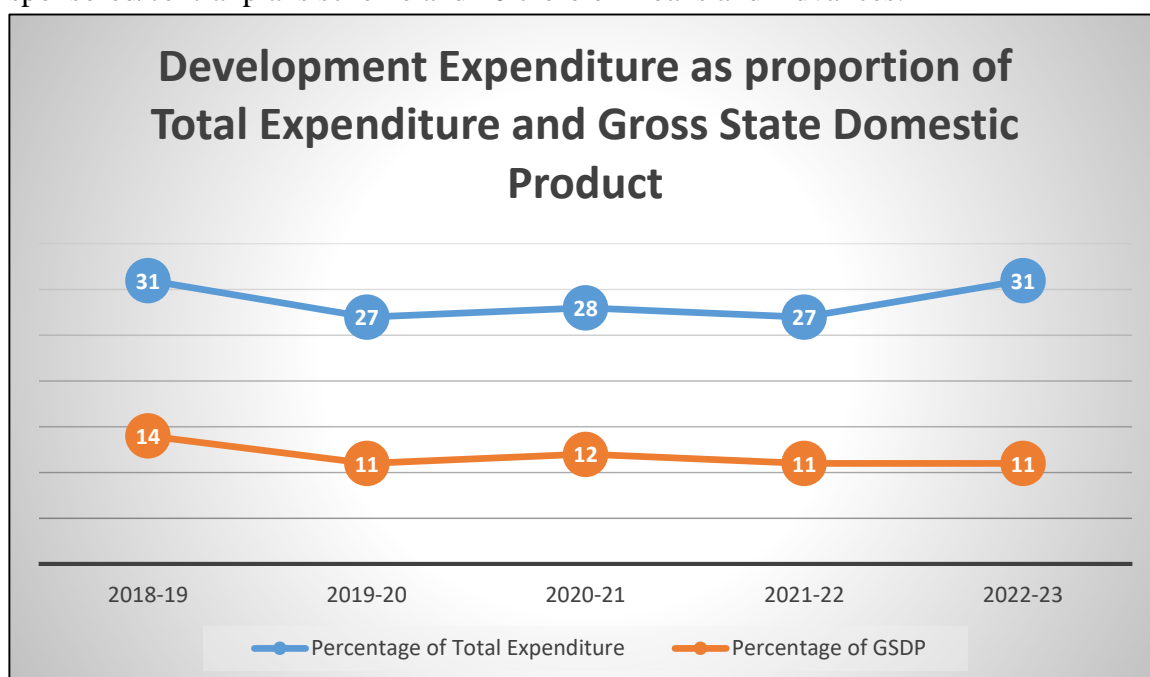
Development and Non-Development Expenditure

4.1 Distribution of Expenditure (2022-23)



4.2 Development Expenditure

Development expenditure (both revenue, capital and loans and advances) during 2022-23 was ₹4541 crore constituting 31 *per cent* of total expenditure of ₹16114 crore. This comprised ₹2110 crore under state development, ₹2431 crore under centrally sponsored/central plans scheme and ₹0 crore on Loans and Advances.

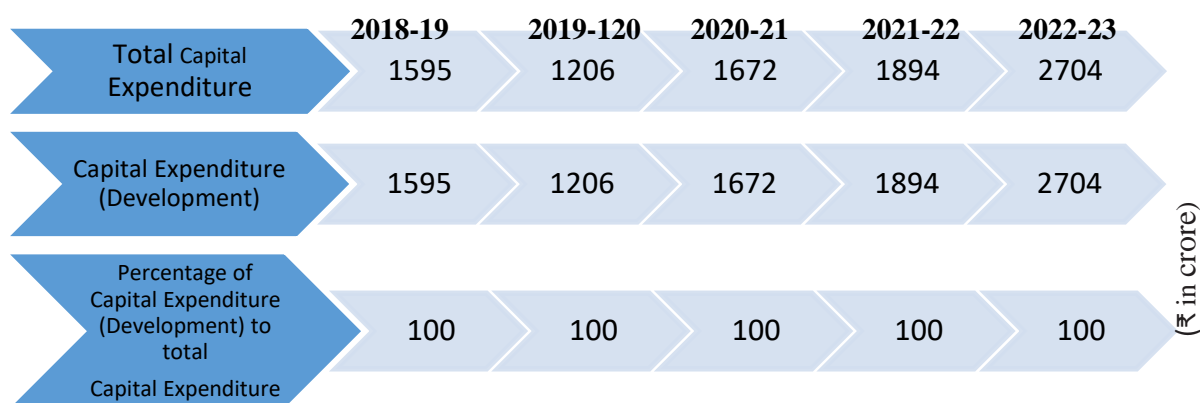


Development expenditure under the revenue sector decreased to ₹1748 crore in 2021-22 and increased to ₹1837 crore in 2022-23. In capital sector Development expenditure witnessed increase of 43 *per cent* from ₹1894 crore in 2021-22 to ₹2704 crore in 2022-23. The share of Centrally Sponsored Schemes/Central Schemes (Revenue ₹1401 crore and Capital ₹1030 crore) in Development expenditure increased to ₹315 crore in 2021-22 and by ₹187 crore in 2021-22 to 2022-23.

4.2.1. Development Expenditure under Capital Account

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Total Capital Expenditure	1595	1206	1672	1894	2704
Capital Expenditure (Development)	1595	1206	1672	1894	2704
Percentage of Capital Expenditure (Development) to total Capital Expenditure	100	100	100	100	100



4.2.2. Development expenditure on Loans and Advances

Significant disbursements of Loans and Advances were as under:-

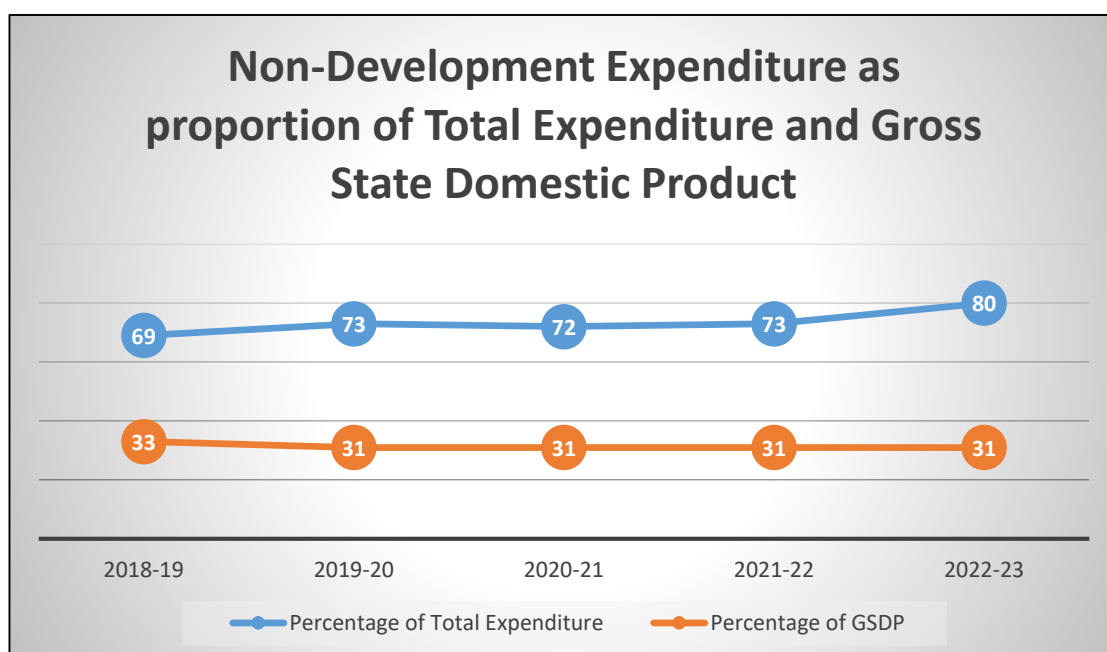
Major Heads	Amount (₹ in crore)	Purpose
7610-Loans to Government Servant <i>etc.</i>	0.35	House building advance to Government Servant
Total	0.35	

Major Heads	Amount (₹ in crore)	Purpose
7610-Loans to Government Servant etc.	0.35	House building advance to Government Servant
Total	0.35	

4.3 Non-Development Expenditure.

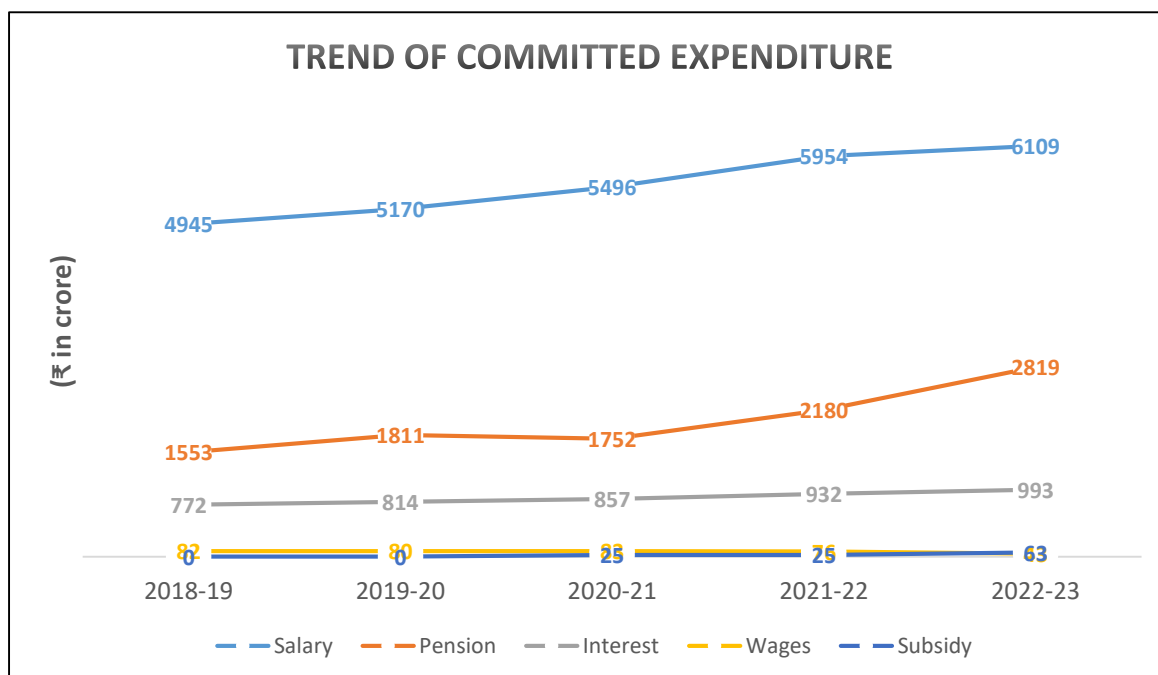
Non-Development expenditure (both revenue, capital and loans and advances) during 2022-23 was ₹11573 crore constituting 80 *per cent* of total expenditure of ₹16114 crore. This comprised ₹11573 crore under state non-Development, *Nil* under centrally sponsored/central non Development scheme and *Nil* on Loans and Advances.

The expenditure on salary and wages amounting to ₹6152 crore was 53 *per cent* of total Non-Development expenditure.



Expenditure on salaries, pensions and interest payments showed increase in 2022-23 over the previous year, mainly on account of revision of pay and pension.

4.4 Committed Expenditure



The trend of committed expenditure in comparison to revenue expenditure and revenue receipt over the past five years is depicted below:-

(₹ in crore)

Component	2018-19	2019-20	2020-21	2021-22	2022-23
Committed Expenditure	7352	7875	8213	9167	9998
Revenue Expenditure	10920	11637	11052	11817	13410
Revenue Receipts	11437	11423	11427	13451	14099
Percentage of committed expenditure to Revenue Receipts	64	69	72	68	71
Percentage of committed expenditure to Revenue Expenditure	67	68	74	78	75

The committed expenditure increased by 35.99 *per cent* from 2018-19 to 2022-23 while revenue expenditure registered the growth of 22.80 *per cent* during the same period, leaving the Government with lesser flexibility in development spending.

Chapter V

Appropriation Accounts

5.1 Summary of Appropriation Accounts for 2022-23

(₹in crore)

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Surrender (by way of reappropriation)	Total Budget	Actual Expenditure (Net)	Savings (-) Excess (+)
1.	Revenue Voted Charged	13152 1243	705 7	1575 212	12282 1038	12465 1039	(+) 183 (+) 1
2.	Capital Voted Charged	3033 0	1141 0	1741 0	2433 0	2705 0	(+)272 0
3.	Public Debt Charged	6810	0	1486	5324	5324	0
4.	Loans and Advances Voted	1	0	0	1	1	0
	Total	16185 6811	1846 7	3316 1698	14715 5120	15171 6363	(+) 456 (+) 1243

5.2 Trend of Savings/Excess during the past five years

(₹in crore)

Savings (-)/Excess (+)					
Year	Revenue	Capital	Public Debt	Loan & Advances	Total
2018-19	(-) 2056	(-) 1001	(-) 2255	(+) 5	(-) 5307
2019-20	(-) 1921	(-) 953	(+) 111	...	(-) 2763
2020-21	(-) 2906	(-) 1221	(-) 123	...	(-) 4250
2021-22	(-) 21	(-) 194	(-) 91	...	(-) 306
2022-23	(-) 1603	(-) 1470	(-) 1486	...	(-) 4560

5.3 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/programmes.

Some grants with persistent and significant net savings in *per cent* are given below:

(₹in crore)						
Grant	Nomenclature	2018-19	2019-20	2020-21	2021-22	2022-23
27	Planning Machinery	72	63	73	72	70
31	School Education	7	18	14	3	3
32	Higher Education	28	36	34	47	34
35	Medical, Public Health and Family Welfare	21	18	16	23	1
36	Urban Development	24	21	38	4	0
37	Municipal Administration	66	31	43	28	69
39	Tourism	5	22	29	31	4
40	Employment and Craftsmen Training	47	16	5	4	5
42	Rural Development	62	46	46	50	44
49	Soil and Water Conservation	25	11	14	6	29
50	Animal Husbandry and Dairy Development	17	23	3	7	18
55	Power	2	7	4	2	4
57	Housing Loans	0	100	100	100	100
59	Water Resources	70	42	60	63	48
70	Horticulture	38	38	51	29	48
72	Land Resources Development	53	0	85	76	27
76	Women Welfare	3	14	24	1	1
78	Technical Education	40	35	17	7	4

The persistent huge savings under Education, Health and Family welfare, Rural Development, Scheduled Caste Sub Plan and Tribal Development is on account of schemes which though approved by the legislature have been given lesser priority during implementation. This can be attributed either to increase budget estimation or the Government's desire to keep its fiscal deficit below the ceiling.

During 2022-23, Supplementary grants totaling ₹1853 crore (11.50 *per cent* of total expenditure) proved to be unnecessary in some cases. An instance where there were savings at the end of the year even against original allocation is given below: -

(₹in crore)

Sl. No.	Name of the Grant	Original	Supplementary	Actual Expenditure	Savings out of Original Provisions
(A) Revenue (Voted)					
1.	37- Municipal Administration	76.71	29.05	32.99	43.72
2.	43- Social Security and Welfare	312.68	98.58	274.00	586.68
3.	49- Soil and Water Conservation	80.51	0.00	55.88	24.63
4.	67- Home Guards	39.14	0.00	37.84	1.30
Total A		509.04	127.63	400.71	656.33
(B) Capital (Voted)					
5.	35- Medical, Public Health and Family Welfare	235.48	225.58	446.56	211.08
6.	37- Municipal Administration	511.33	0.00	157.87	353.46
7.	54- Mineral Development	4.00	0.00	4.00	0.00
Total B		750.81	225.58	608.43	564.54
Grand Total (A + B)		1259.85	353.21	1009.14	1220.87

Chapter VI

Assets and Liabilities

6.1 Assets

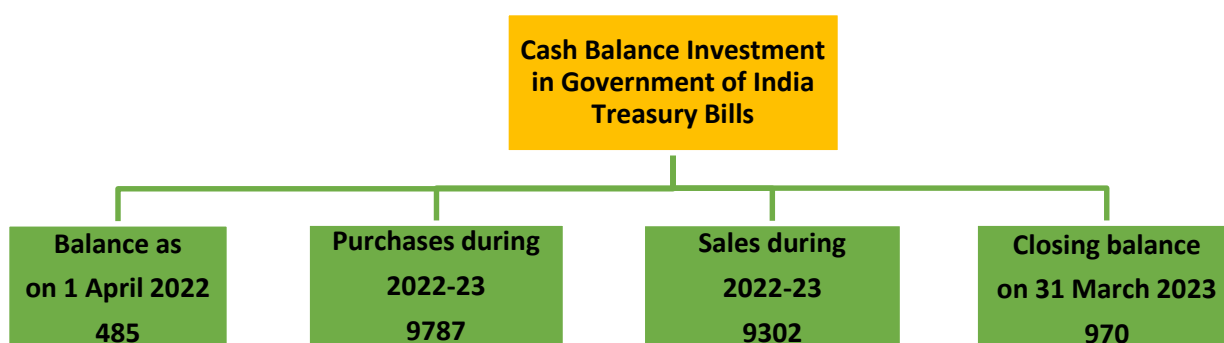
The existing forms of accounts do not clearly depict valuation of Government assets like land, building *etc.*, except the year of acquisition/ purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations.

Total investment as share capital in non-financial public sector undertakings (PSUs) stood at ₹296 crore at the end of the year of 2022-23. However, dividends received during the year was ₹0.49 crore on total investment.

Cash Balance with RBI stood at ₹(-)400 crore on 1 April 2022 and ₹321 crore at the end of March 2023. In addition, Government had invested an amount of ₹9787 crore on 42 occasions in 14 days Treasury Bills and re-discounted Treasury Bills worth ₹9302 crore on 81 occasions during 2022-23. The position of investment during the year 2022-23 is depicted in the table given below:

(₹incrore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2022	Purchases during 2022-23	Sales during 2022-23	Closing balance on 31 March 2023
485	9787	9302	970



6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. Government of India determines, from time to time, the limit upto which State Government can borrow from the market. The limit for 2022-23 was ₹1297 crore. Against this Government of Nagaland has availed open market borrowing for ₹1854 crore.

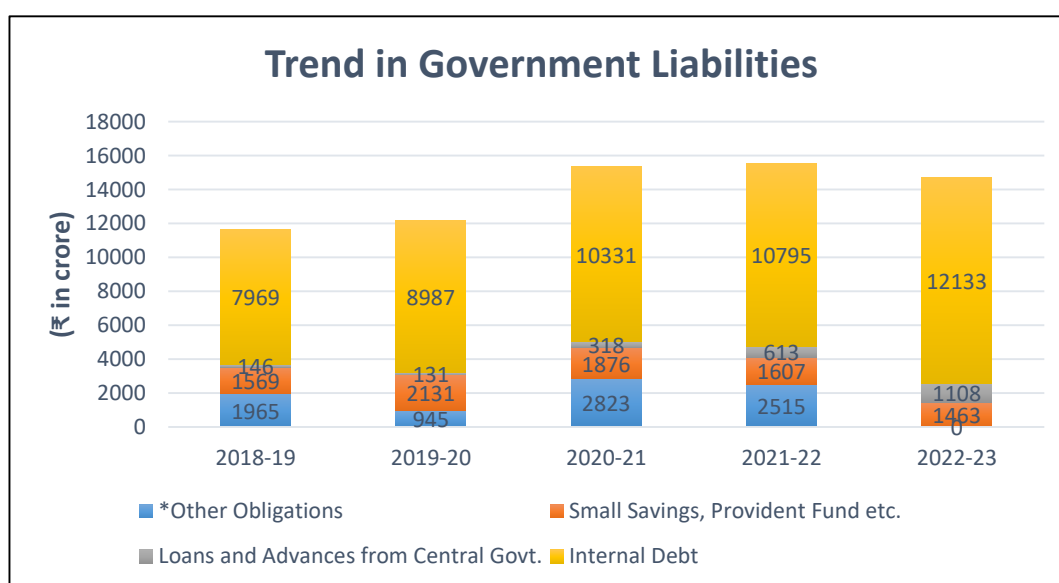
Details of the Public Debt and total liabilities of the State Government are as under:

(₹in crore)

Year	Public Debt	Per cent of GSDP	Public Account*	Per cent of GSDP	Total Liabilities	Per cent of GSDP
2018-19	8116	30	3534	13	11650	44
2019-20	9118	30	4720	15	13838	45
2020-21	10649	36	2823	10	13472	46
2021-22	11407	35	2515	8	13922	43
2022-23	13242	37	2345	6	15587	43

Note: Figures are progressive balance to end of the year.

Public Debt and other liabilities showed a net increase of ₹1665 crore (11 per cent) over the previous year.



(*) Interest & Non-interest bearing obligations such as deposits of Local Funds, other earmarked funds, etc.

6.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Government companies and corporation from the market and financial institution for implementation of various Development schemes and programmes. These guarantees are projected outside the State Budget. The position of guarantees by the State Government for the re-payment of loans (payment of principal and interest thereon) raised by statutory corporation, government companies, corporations, cooperative societies *etc.* is given below.

(₹in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2018-19	...	121	...
2019-20	...	175	...
2020-21	...	175	...
2021-22	...	190	...
2022-23	...	190	...

(₹in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the	
		Principal	Interest
2018-19	...	121	...
2019-20	...	175	...
2020-21	...	175	...
2021-22	...	190	...
2022-23	...	190	...

Chapter VII

Other Items

7.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various plan schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts. As on 31 March 2023, no adverse balance is appearing in favour of Nagaland State.

7.2 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2022-23 was ₹42 crore. Recovery of principal aggregating to ₹3 crore. The information relating to recovery of interest in arrear was not made available by the State Government. During 2022-23, only ₹3 crore was received towards repayment of loans and advances, out of which ₹0.35 crore relates to repayment of loans to government servants. Effective steps to recover the outstanding loans would help the Government improve its fiscal position.

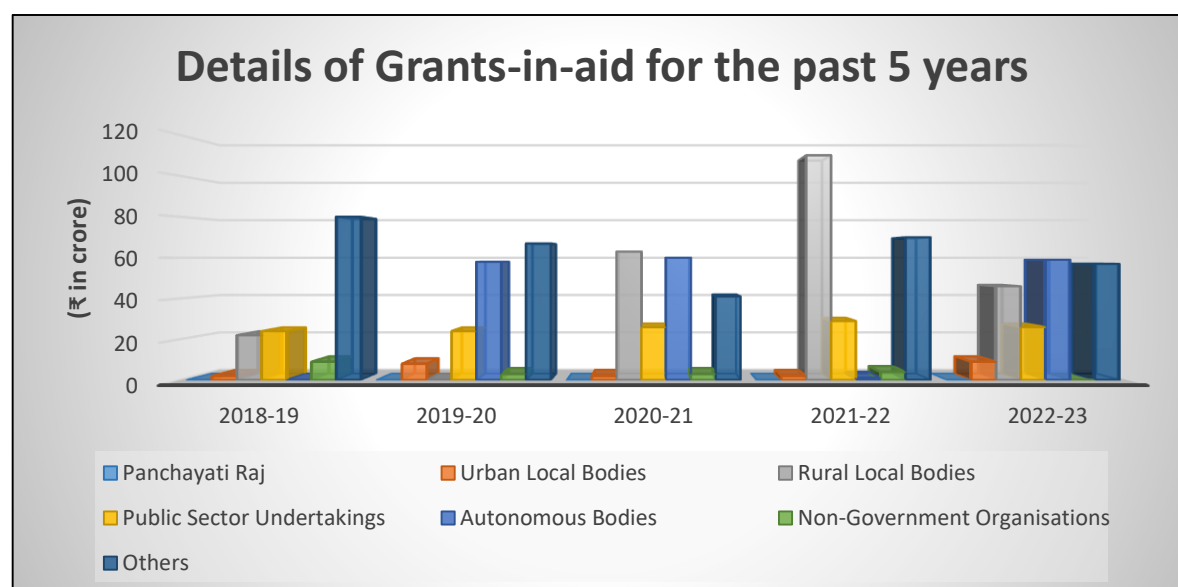
7.3 Financial Assistances to Local Bodies and others

Grants-in-aid given to local bodies, autonomous bodies *etc.* increased from ₹137 crore in 2018-19 to ₹197 crore in 2022-23. Grants to Zilla Parishads and Panchayat Raj Institutions, Municipal Corporations and Municipalities (₹9 crore) represent 4.57 *per cent* of total grants given during the year.

Details of Grants-in-aid for the past 5 years are as under: -

(₹ in crore)

Sl. No.	Name of Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
1	Panchayati Raj	0	0	0	0	0
2	Urban Local Bodies	2	8	2	2	9
3	Rural Local Bodies	22	0	63	110	46
4	Public Sector Undertakings	24	24	26	29	26
5	Autonomous Bodies	0	58	60	1	59
6	Non-Government Organisations	9	3	3	4	0
7	Others	90	67	41	70	57
	Total	137	160	195	216	197



Details of Grants-in-aid for Creation of Assets for the past 5 years are as under: -

(₹ in crore)

Sl. No.	Name of Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
1	Panchayati Raj	NIL	NIL	NIL	NIL	NIL
2	Urban Local Bodies	NIL	NIL	NIL	NIL	NIL
3	Rural Local Bodies	NIL	NIL	NIL	NIL	NIL
4	Public Sector Undertakings	NIL	NIL	NIL	NIL	NIL
5	Autonomous Bodies	NIL	NIL	NIL	NIL	NIL
6	Non-Government Organisations	NIL	NIL	NIL	NIL	NIL
7	Others	NIL	NIL	NIL	NIL	NIL
	Total	NIL	NIL	NIL	NIL	NIL

7.4 Cash Balance and Investment of Cash Balance

(₹in crore)

Component	As on 1 April 2022	As on 31 March 2023	Net increase (+)/ decrease(-)
Cash Balances	(-) 400	321	(-) 721
Investment from cash balance (GOI Treasury Bills)	...	...	...
Investment from earmarked fund balances	1916	1618	(-) 298
(a) Sinking Fund	1863	1562	(-) 301
(b) Guarantee Redemption Fund	38	41	(+) 3
(c) General and Other Reserve Fund	15	15	0
Interest realized during the year	0.77	2.29	(+) 1.52

State Government had a positive closing cash balance at the end of 31 March 2023. Interest receipt on the investment of cash balance has increased by 197.40 *per cent* from ₹0.77 crore to ₹1.52 crore in 2022-23.

7.5 Reconciliation of Accounts

Chief Controlling Officer (CCOs)/Controlling Officer (COs) are required to reconcile the receipts and expenditure figures of the Government with the figures accounted for by the office of the Accountant General (A&E). Such reconciliation has been completed by all CCOs/COs for such receipts and expenditures.

7.6 Submission of Accounts by Accounts rendering units

The accounts of receipts and expenditure of the Government of Nagaland have been compiled based on the initial accounts rendered by District Treasuries, Public Works Divisions, Forest Divisions and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was satisfactory and no accounts remained excluded at the end of the Financial Year.

7.7 Unadjusted Abstract Contingent Bills

The Drawing and Disbursing Officers (DDOs) are authorised to draw money through Abstract Contingent (AC) bills by booking the expenditure under concerned service heads. The Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure towards the amount so drawn are to be submitted to the Office of the Accountant General (A&E). Prolonged non-submission of supporting DCC bills render the expenditure

under AC bills opaque. Further, to the extent of non-receipt of DCC bills, the expenditure shown in the Finance Accounts cannot be vouched as correct or final. As on 31 March 2023, DCC bills for 323 AC bills amounting to ₹554.76 crore were not received as given below:-

Year	Number of pending DC bills	Amount (₹in crore)
Upto 2021-22	234	395.06
2022-23	89	159.70
Total	323	554.76

7.8 Status of Suspense Balances

Details of outstanding balances under Major Head-8658-Suspense Account is as under: -

(₹in crore)

Name of Minor Head	2018-19		2019-20		2020-21		2021-22		2022-23	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658- Suspense Accounts										
101- Pay and Accounts Office- Suspense	135.29	109.48	156.44	141.10	179.91	163.54	191.51	189.98	207.77	201.86
Net	25.81 Dr.		15.34 Dr.		16.37 Dr.		1.53 Dr.		5.91 Dr.	
102- Suspense Account (Civil)	18.94	1.69	18.94	1.69	18.94	1.69	18.94	1.69	18.94	1.69
Net	17.25 Dr.		17.25 Dr.		17.25 Dr.		17.25 Dr.		17.25 Dr.	
107- Cash Settlement Suspense Account	34.87	0.00	34.87	0.00	34.87	0.00	34.87	0.00	34.87	0.00
Net	34.87 Dr.		34.87 Dr.		34.87 Dr.		34.87 Dr.		34.87 Dr.	
109- Reserve Bank Suspense- Headquarters	12.14	14.16	12.14	14.16	12.14	14.16	12.14	14.16	12.14	14.16
Net	2.02 Cr.		2.02 Cr.		2.02 Cr.		2.02 Cr.		2.02 Cr.	
110- Reserve Bank Suspense- Central Accounts Office	50.94	10.01	50.63	10.01	50.66	10.04	50.66	10.04	50.66	10.04
Net	40.93 Dr.		40.62 Dr.		40.62 Dr.		40.62 Dr.		40.62 Dr.	
129- Material Purchase Settlement Suspense Account	209.30	223.15	209.30	223.15	235.85	249.70	235.85	249.70	235.85	249.70
Net	13.85 Cr.		13.85 Cr.		13.85 Cr.		13.85 Cr.		13.85 Cr.	

7.9 Status of Outstanding Utilization Certificates

Details of outstanding Utilization Certificate in respect of Grants sanctioned by the State Government as under: -

Year	Number of Utilisation Certificate awaited	Amount (₹ in crore)
Upto 2021-22	145	252.09
2022-23	105	86.65
Total	250	338.74

7.10 Commitments on account of Incomplete Capital works

A total expenditure of ₹963 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2022-23 by the State Government on various incomplete projects against an original estimated cost of ₹2097 crore.

The original estimated cost (₹2097 crore) had escalated by 3.61 *per cent* on various projects. A summarized view on commitments on account of 'Incomplete Capital Works' is furnished below:

(₹in crore)

Sl. No.	Category of works (No. of works)	Estimated cost of work	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Estimated cost after revision
1	Public Health Engineering Department	32	18	14	15	32
2	Public Work Department (R&B)	112	0	67	41	112
3	Geology and Mining	53	0	49	4	80
4	State Council of Educational and Research Training	43	0	24	10	44
5	Transport Commissioner	48	0	28	7	49
6	Public Work Department (Housing)	122	0	96	18	123
7	Veterinary and Animal Husbandry	47	0	28	18	47
8	Youth Resources and Sports	175	0	109	67	187
9	School Education	3	0	2	1	3
10	Social Welfare	38	0	32	15	47
11	Principal Chief Conservator of Forest	19	0	30	14	43

7.11 New Pension Scheme

During the year 2022-23, total contribution to Defined Contribution Pension Scheme was ₹350.65 crore (Employees' contribution ₹137.08 crore and Government contribution ₹202.48 crore, interest paid by State Government ₹10.62 crore and Service charge to NSDL ₹0.46 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹350.65 crore (Employees' contribution ₹137.08 crore, Government contribution ₹202.48 crore) from the Public Account under Major Head 8342-117 Defined Contribution Pension scheme to NSDL. There is no short contribution (Government contribution) during the year.

7.12 Investment

The State Government invests in the equalities and shares of Statuary Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. As per the accounts, the investment of Government in 17 entities was ₹296 crore as on 31 March 2023. The average return on this investment was NIL during the year 2018-19, while the return in the remaining years of 2019-23 ranged between ₹0.49 crore and ₹2.80 crore. The Government paid an average interest rate ranging between 6.68 and 7.74 *per cent* on its borrowings during the same period.

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