



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest

ACCOUNTS AT A GLANCE 2023-24

**Principal Accountant General
Nagaland
(Accounts and Entitlement)**



GOVERNMENT OF NAGALAND

Accounts at a Glance 2023-24

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Nagaland
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Government of Nagaland

Preface

I am happy to present the twenty-sixth issue of our annual publication, the 'Accounts at a Glance' for the year 2023-24, 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.

The 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: 5 May 2025



Principal Accountant General (A&E)

Our Vision, Mission and Core Value

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

TABLE OF CONTENTS

Chapter I	Overview	Page(s)
1.1	Introduction	1
1.2	Structure of Government Accounts	1-2
1.3	Finance Accounts and Appropriation Accounts	3-5
1.4	Sources and Application of Funds	5-8
1.5	Financial highlight	9-10
1.6	Fiscal Responsibility and Budget Management (FRBM) Act, 2005	10-12
Chapter II	Receipts	
2.1	Introduction	13
2.2	Revenue Receipts	13-15
2.3	Tax Revenue	15-17
2.4	Efficiency of Tax collection	17
2.5	Trend in State's share of Union Taxes over the past five years	18
2.6	Grants-in-Aid	18-19
2.7	Public Debt	19-20
Chapter III	Expenditure	
3.1	Introduction	21
3.2	Revenue Expenditure	21-24
3.3	Capital Expenditure	24-25
Chapter IV	Development and Non Development Expenditure	
4.1	Distribution of Expenditure	26
4.2	Development Expenditure	26-28
4.3	Non Development Expenditure	28
4.4	Committed Expenditure	29
Chapter V	Appropriation Accounts	
5.1	Summary of Appropriation Accounts	30
5.2	Trend of Saving/Excess during the past five years	30
5.3	Significant Savings	31-32

Chapter VI	Assets and Liabilities	
6.1	Assets	33
6.2	Debt and Liabilities	33-34
6.3	Guarantees	35
Chapter VII	Other Items	
7.1	Adverse Balances under Internal Debt	36
7.2	Loans and Advances by the State Government	36
7.3	Financial Assistances to Local Bodies and others	36-37
7.4	Cash Balance and Investment of Cash Balance	38
7.5	Reconciliation of Accounts	38
7.6	Submission of Accounts by Accounts rendering units	38
7.7	Unadjusted Abstract Contingent Bills	38-39
7.8	Status of Suspense Balances	39
7.9	Status of Outstanding Utilization Certificates	40
7.10	Commitments on account of Incomplete Capital works	40
7.11	New Pension Scheme	41
7.12	Investment	41

Chapter I

Overview

1.1 Introduction

The Principal Accountant General (Accounts and Entitlement), Nagaland collates, classifies, compiles the accounts 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. 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 the 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.

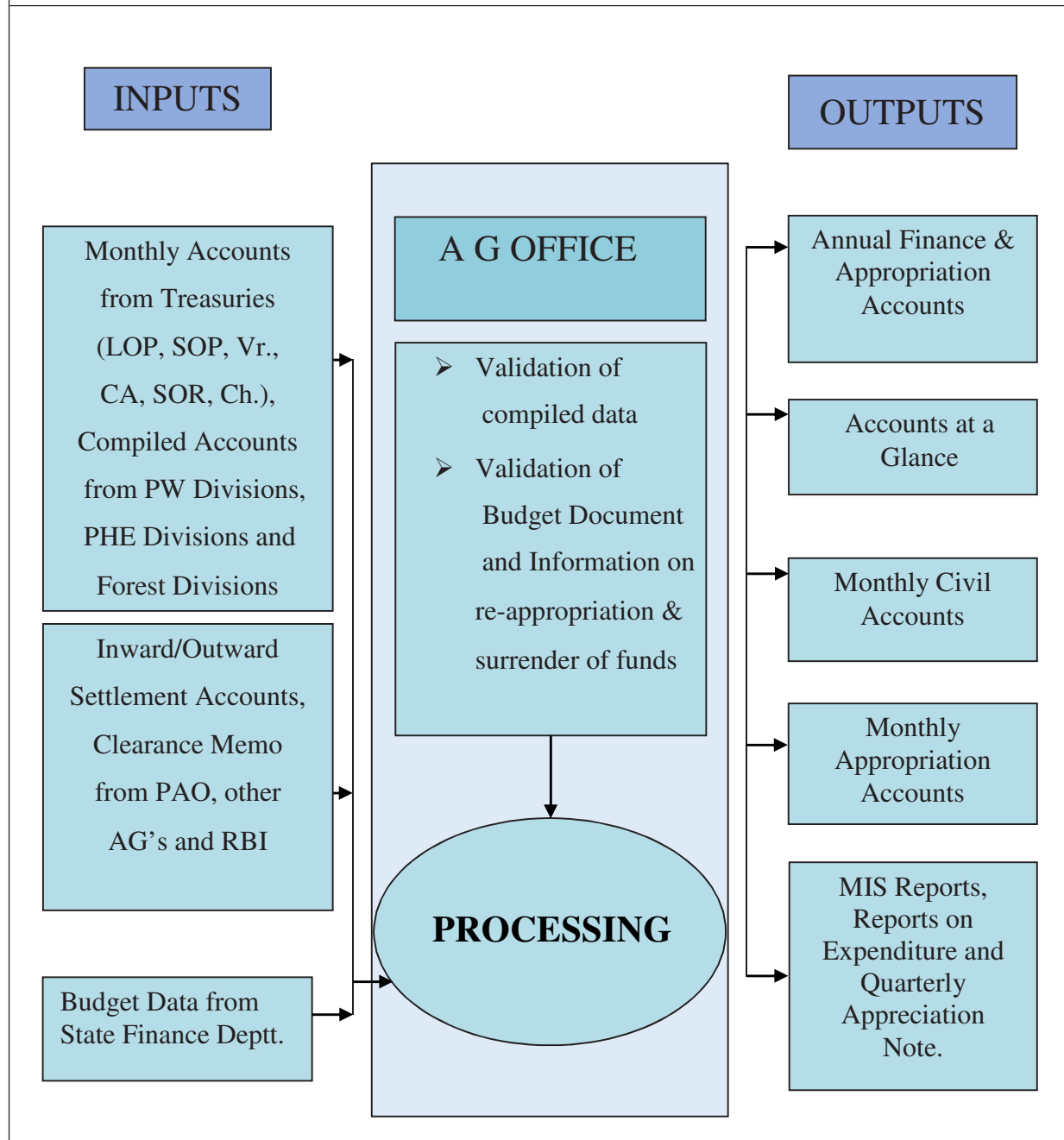
Part 2 CONTINGENCY FUND

- 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.

Flow diagram for Accounts Compilation



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).

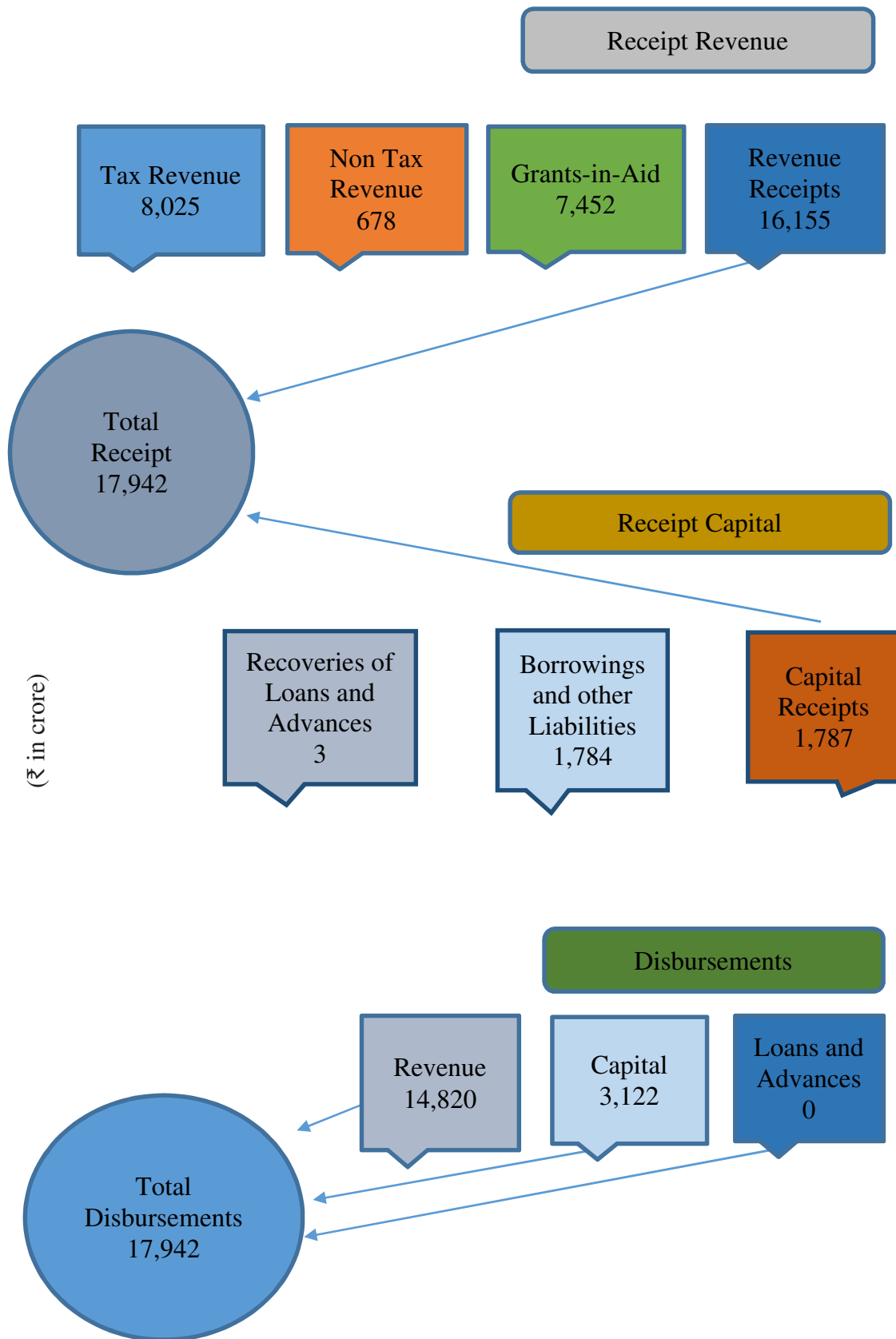
The Union Government transfers substantial funds directly to the State Implementing Agencies/NGOs for implementation of various schemes and Programmes. During the year 2023-24, the Government of India (GoI) released ₹1,114.25 crore directly to the implementing agencies in Nagaland. Since these funds 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 2023-24 are given below:

(₹ in crore)

Receipts and Disbursements in the year 2023-24			
Receipts	Total Receipts		17,942
	Revenue	Tax Revenue ¹	8,025
		Non-tax Revenue	678
		Grants-in-Aid	7,452
		Revenue Receipts	16,155
	Capital	Recoveries of Loans and Advances	3
		Borrowings and Other Liabilities ²	1,784
		Other Receipts (Misc. Capital Receipts)	..
		Capital Receipts	1,787
Disbursements	Total Disbursements		17,942
	Revenue		14,820
	Capital		3,122
	Loans and Advances		0
¹ Includes share of net tax proceeds assigned to the State amounting to ₹6,427 crore and State Government own tax receipts of ₹1,598 crore.			
² Comprises net contribution from (i) 'E–Public Debt' {₹2, 702 crore}; (ii)'Contingency Fund' {Nil}; (iii) 'Public Account' {(-)₹831 crore}; (iv) 'Net Cash Balance' {(-) ₹87 crore}			

Receipts and Disbursement in year 2023-24



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 combined 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 ₹1,765 crore (7.64 *per cent* of estimates). Certain grants, like those relating to Civil Secretariat, Planning and Machinery, School Education, Higher Education, Civil Police, Medical, Public Health and Family Welfare, Agriculture, Rural Development, Social Security and Welfare, Industries, Power, Water Supply, Water Resources, Horticulture, SCERT *etc.* showed substantial savings. Whereas, excess of Expenditure is depicted against Administration of Justice, Youth Resources and Sports, Rural Development, Road and Bridges, Co-operation, Legal Metrology and Consumer Protection, Land Resources Development *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 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 ₹2,479 crore was obtained and ₹2,701 crore was repaid during the year 2023-24.

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 2023-24, the State Government availed Overdraft amounting to ₹506 crore and ₹506 crore was repaid.

1.4.3 Fund Flow Statement

The state had a Revenue Surplus of ₹1,335 crore and a Fiscal Deficit of ₹1,785 crore as on 31 March 2024. The Fiscal Deficit was met from net Public Debt (₹2,702.25 crore), increase in Public Account (₹831.12 crore) and net increase of opening and closing cash balance of ₹86.65 crore. Around 67 *per cent* of the revenue receipts (₹16,155.14 crore) of the State Government was spent on committed expenditure like salaries (₹6,660.85 crore), interest payments (₹1072.43 crore), pensions (₹3,123 crore), subsidies (₹41crore) and wages (₹42 crore).

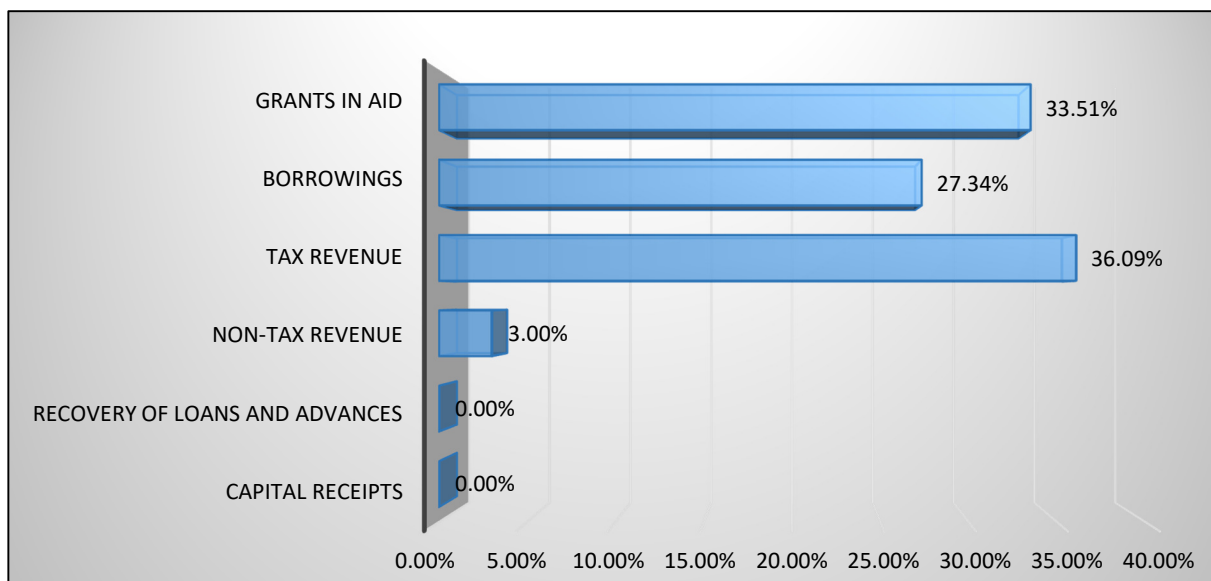
SOURCES AND APPLICATION OF FUNDS		
(₹ in crore)		
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balance as on 1 April 2023	321
	Revenue Receipts	16,155
	Capital Receipts	..
	Recovery of Loans and Advances	3
	Public Debt	6,079
	Small Savings, Provident Funds <i>etc.</i>	506
	Reserves Funds& Sinking Funds	182
	Deposits Received	1,095
	Civil Advances Repaid	14
	Suspense and Miscellaneous	14,380
	Remittances	3,277
	TOTAL	42,012
APPLICATION	Revenue Expenditure	14,820
	Capital Expenditure	3,122
	Loans Given	..
	Repayment of Public Debt	3,377
	Small Savings, Provident Funds <i>etc.</i>	583
	Reserves Funds& Sinking Funds	182
	Deposits Repaid	1,121
	Civil Advances Given	15
	Suspense and Miscellaneous	15,133
	Remittances	3,252
	Closing Cash Balance as on 31 March 2024	407
	TOTAL	42,012

Sources and Application of Funds

Source	Opening Cash Balance as on 1 April 2023	321
	Revenue Receipts	16,155
	Capital Receipts	0
	Recovery of Loans and Advances	3
	Public Debt	6,079
	Small Savings, Provident Funds <i>etc.</i>	506
	Reserve Funds & Sinking Funds	182
	Deposits Received	1,095
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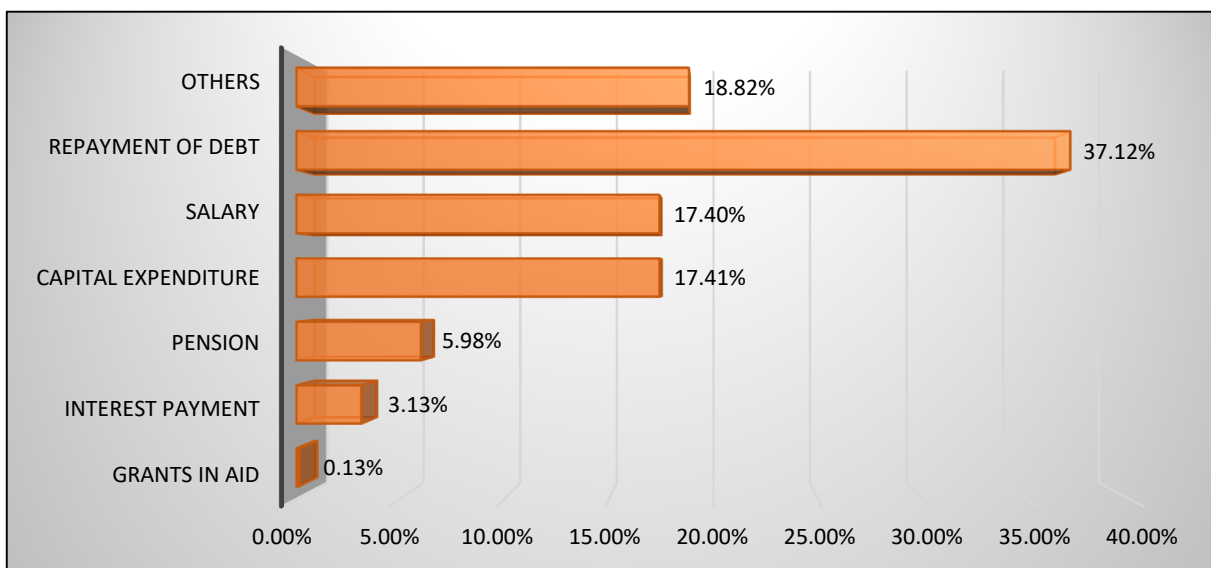
Application	Revenue Expenditure	14,820
	Capital Expenditure	3,122
	Loans Given	0
	Repayment of Public Debt	3,377
	Small Savings, Provident Funds <i>etc.</i>	583
	Reserves Funds & Sinking Funds	182
	Deposits Repaid	1,121
	Civil Advances Given	15
	Suspense and Miscellaneous	15,133
	Remittances	3,252
	Closing Cash Balance as on 31 March 2024	407
	TOTAL	42,012

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 2023-24, the Government of India (GoI) released ₹1,114.25 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 Statement Government. These transfers are exhibited in Appendix VI of volume II of the Finance Accounts.

1.5 Financial highlight of year 2023-24

(₹ in crore)

Sl. No.	Description	Budget Estimate 2023-24	Actuals 2023-24	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP (#)
1.	Tax Revenue (a)	7,382	8,025	109	23
2.	Non-Tax Revenue	381	678	178	2
3.	Grants-in-Aid & Contributions	8,019	7,452	93	21
4.	Revenue Receipts (1+2+3)	15,782	16,155	102	45
5.	Recovery of Loans & Advances	2	3	150	0
6.	Other Receipts	0	0	0	0
7.	Borrowings and other liabilities (b)	7,363	6,079	83	5
8.	Capital Receipts (5+6+7)	7,365	6,082	83	17
9.	Total Receipts (4+8)	23,147	22,237	96	62
10.	Non-Development Expenditure (11+ 13)	12,635	12,339	98	35
11.	Non Development Expenditure on Revenue Account	12,635	12,339	98	35
12.	Non- Development Expenditure on Interest Payments out of Sl. No.11	1,143	1,068	93	3
13.	Non- Development Expenditure on Capital Account	0	0	0	0
14.	Development Expenditure (15+16)	4,268	5,604	131	16
15.	Development Expenditure on Revenue Account	2,465	2,481	101	7
16.	Development Expenditure on Capital Account	1,803	3,123	173	9
17.	Total Expenditure (10+14+20)	16,904	17,943	106	50
18.	Revenue Expenditure (11+15)	15,100	14,820	98	42
19.	Capital Expenditure (13+16)	1,803	3,123	173	9
20.	Loans and Advances	1	0	0	0
21.	Revenue Deficit (-)/ Revenue Surplus (+) (4-18)	682	1,335	196	4
22.	Fiscal Deficit (4+5+6-17)	(-) 1,120	(-) 1,785	159	5

(a) Includes share of net (tax) proceed assigned to the state amounting to ₹6,427 crore. (State Government Own Tax receipts were ₹1,598 crore which was 4.48 *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 (₹35,611 crore) is taken from the Statements under the Nagaland Fiscal Responsibility and Budget Management Act, 2005 laid along with the Budget 2024-25.

During the year 2023-24, revenue surplus of ₹1,335 crore (₹689 crore surplus in 2022-23) and fiscal deficit of ₹1,785 crore (₹1, 598 crore deficit in 2022-23) represent 3.75 *per cent* and 5.01 *per cent* of the Gross State Domestic Product (GSDP) respectively. Fiscal deficit constituted 9.95 *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 2023-24 against fiscal targets laid down in the Act and rules framed there under are as follows: -

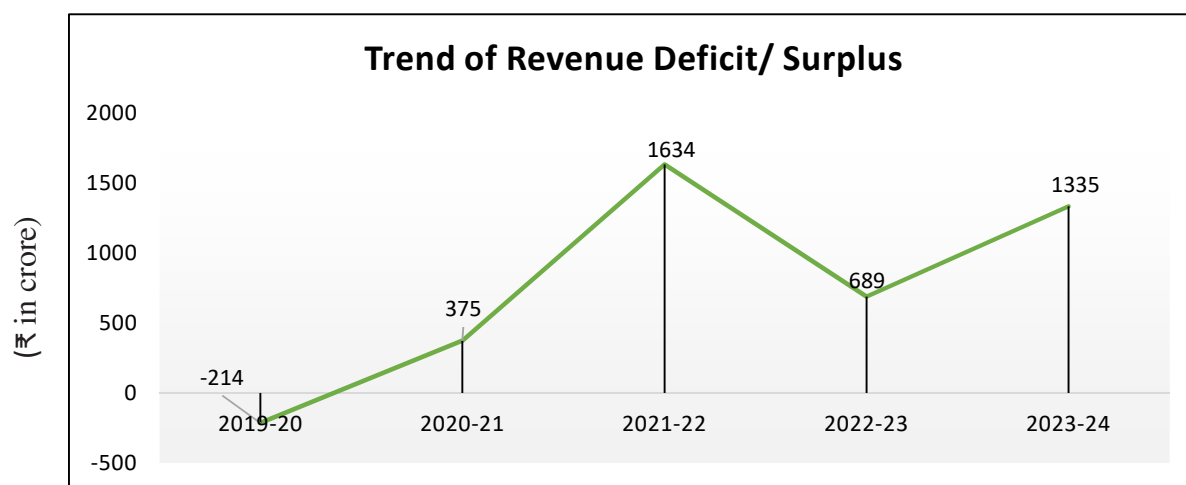
Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Actual
1	Revenue Surplus	1,335	1.20	3.75
2	Fiscal Deficit	1,785	3	5.01
3	Debt and other obligation	18,187	33.10	51.07
4	Outstanding Guarantees	229	1 <i>per cent</i> of Total Revenue Receipt or 1% of estimated GSDP of preceding financial year.	0.84

* Source: GSDP figure (₹35,611 crore) is taken from the Statements under The Nagaland Fiscal Responsibility and Budget Management Act, 2005.

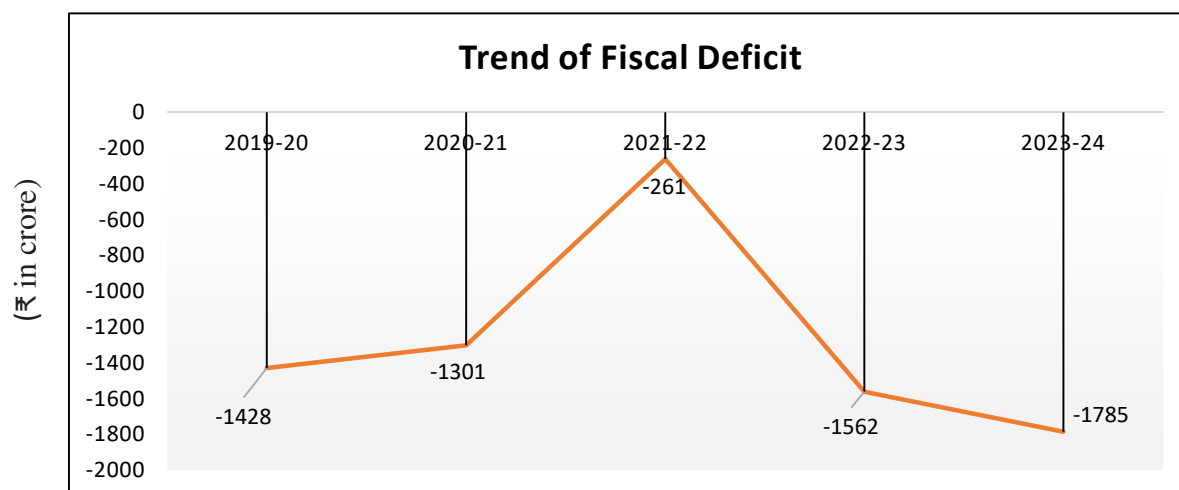
The State Government had made disclosures to the Legislature required under the Nagaland Fiscal Responsibility and Budget Management Rules, 2005.

The State Government had revenue surplus of ₹690 crore in 2022-23 and revenue surplus of ₹1,335 crore during the year 2023-24 which was as per the target of FRBM Act. Fiscal deficit increased by ₹223 crore from ₹1,562 crore in 2022-23 to ₹1,785 crore in the current year and was 5 per cent of GSDP which was higher than the target of 3 per cent of FRBM Act. Against the target of reducing outstanding debt to 33.10 per cent of GSDP by the year 2023-24, the outstanding liabilities stood at ₹18,187 crore as on 31 March 2024, which is 51.07 per cent of GSDP. During the year, amount guaranteed by the State Government was ₹38.61 crore. The outstanding guarantees of ₹189.96 crore as on 1 April 2023 works out to 1.35 per cent of total Revenue Receipt and 0.53 per cent of GSDP (advance) of ₹35,611 crore during the year 2022-23 and thus, within the limits prescribed.

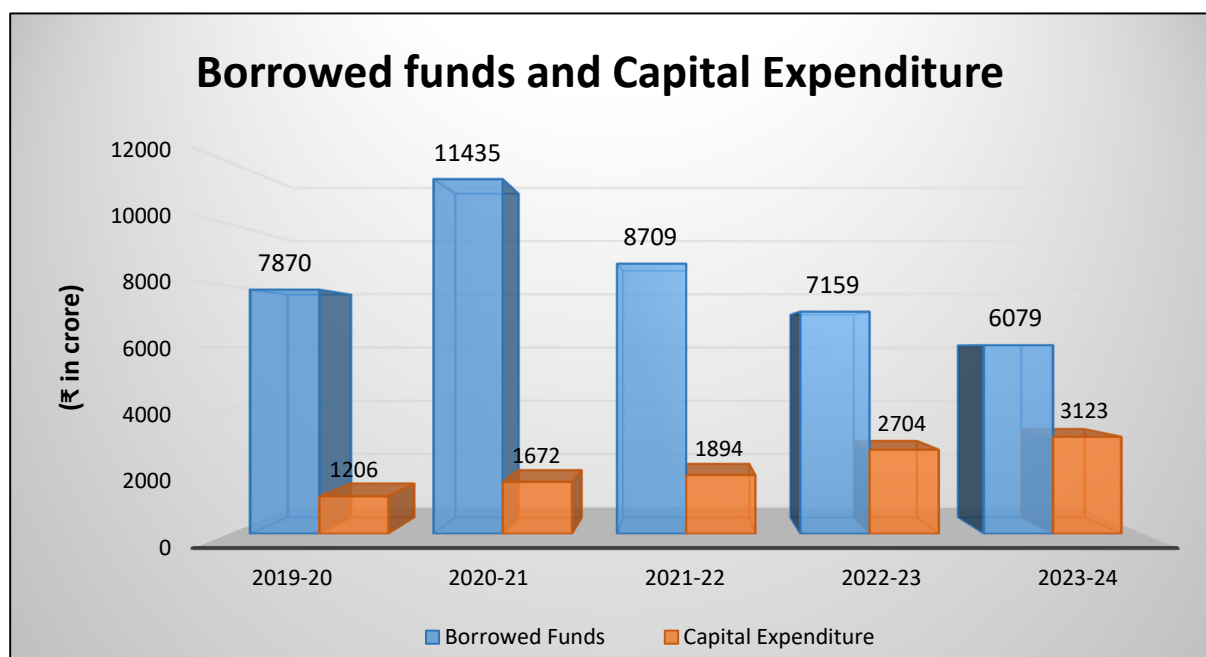
1.6.1 Trend of Revenue Deficit/Surplus



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 51 *per cent* of the borrowings of the current year (₹6,079 crore) on capital expenditure (₹3,123 crore). It would therefore appear that balance of borrowings in the public debt was utilized to repay the principal (₹3,377 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 2023-24 was ₹16,155 crore.

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.

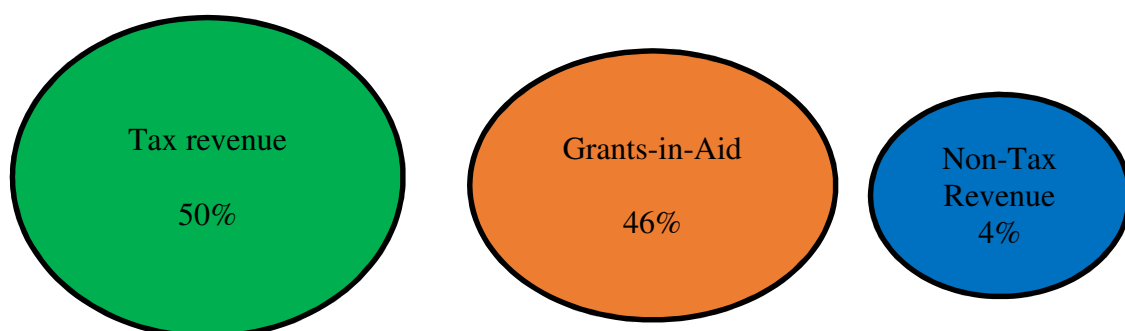
Non-Tax Revenue

- Includes interest, receipts, dividend, profits and departmental receipts.

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 Local Bodies, NGOs, PSUs, Autonomous bodies and Other Institutions.

Revenue Receipts



2.2.1 Revenue Receipts Components (2022-23)

(₹ in crore)

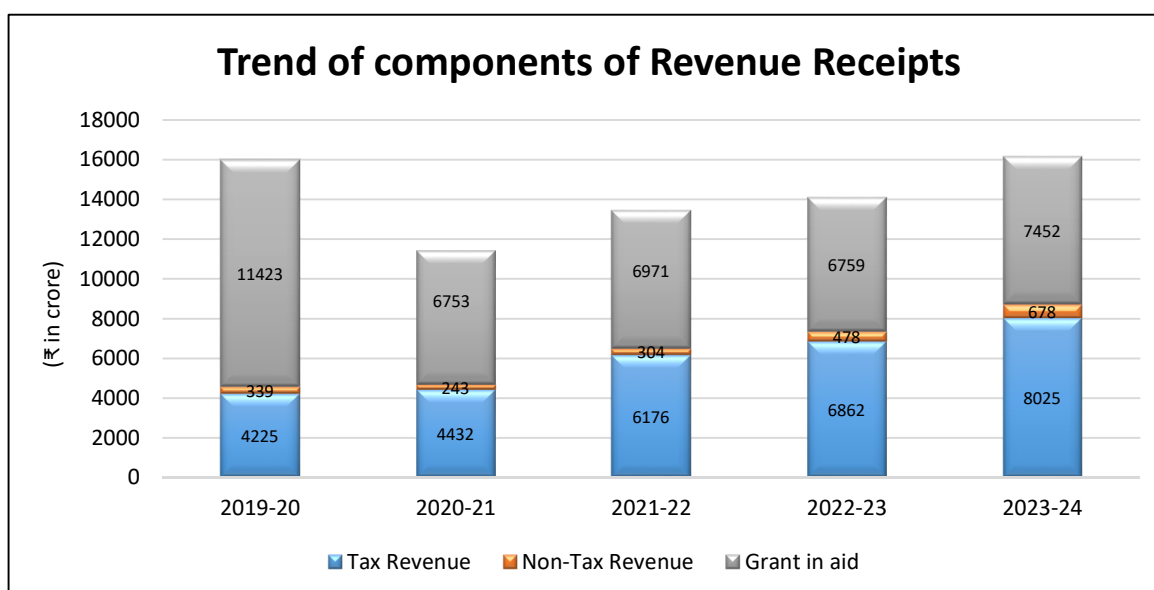
Components	Actuals
A. Tax Revenue	8,025
Goods and Services Tax	3,013
Taxes on Income and Expenditure	4,187
Taxes on Property and Capital Transactions	6
Taxes on Commodities and Services other than GST	819
B. Non-Tax Revenue	678
Interest Receipts, Dividend and Profits	21
General Services	303
Social Services	22
Economic Services	332
C. Grants-in-aid and Contribution	7,452
Total –Revenue Receipts	16,155

2.2.2 Trend of Revenue Receipts

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Revenue	4,225 (14)	4,432 (15)	6,176 (19)	6,862	8,025
Non-Tax Revenue	339 (1)	243 (1)	304 (1)	478	678
Grants-in-aid	6,859 (22)	6,753 (23)	6,971 (22)	6,759	7,452
Total Revenue	11,423 (37)	11,428 (39)	13,451 (41)	14,099 (39)	16,155 (45)
GSDP	30,508	29,313	32,424	35,934	35,611

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



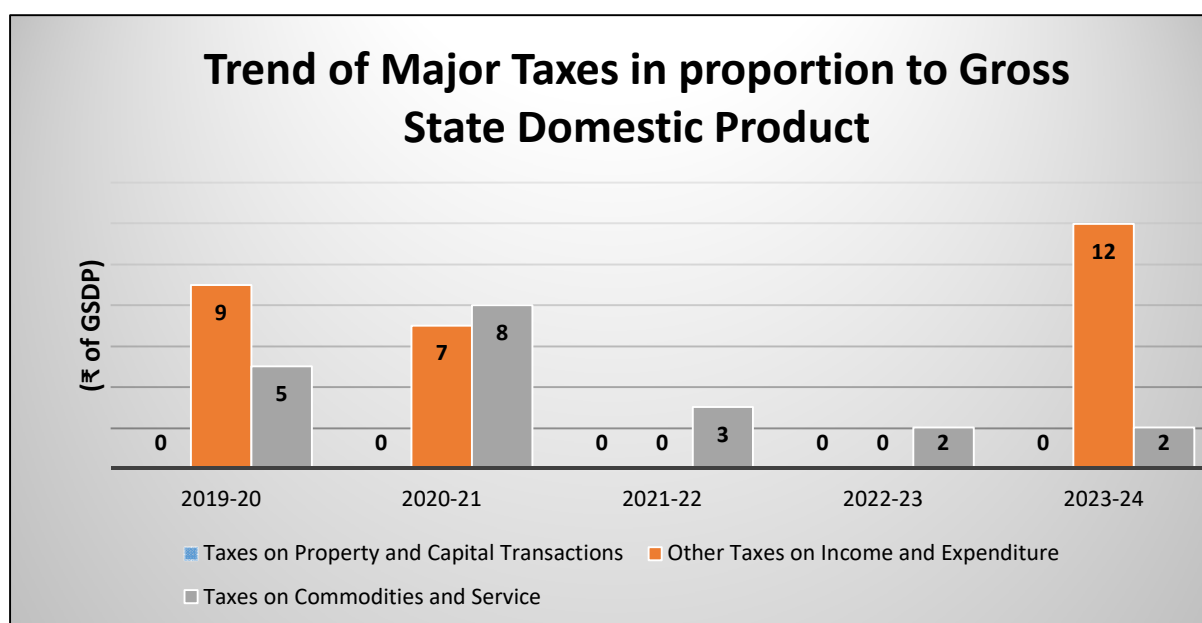
Though the GSDP decreased by 1 *per cent* in 2023-24 compared to the previous year, revenue receipt increased by 14.59 *per cent*. Tax revenue increased by 16.95 *per cent*, non-tax revenue increased by 41.85 *per cent* and Grants-in-Aid increased by 10.26 *per cent* compared to the previous year, thus impacting the revenue receipt of the State.

2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2019-20	2020-21	2021-22	2022-23	2023-24
Taxes on Income and Expenditure	2,017	2,104	2,958	3,607	4,187
Taxes on Property and Capital Transaction	4	4	5	5	6
Taxes on Commodities and Services other than GST	664	641	936	764	819
Goods and Services Tax	1,540	1,683	2,277	2,486	3,013
Total Tax Revenue	4,225	4,432	6,176	6,862	8,025

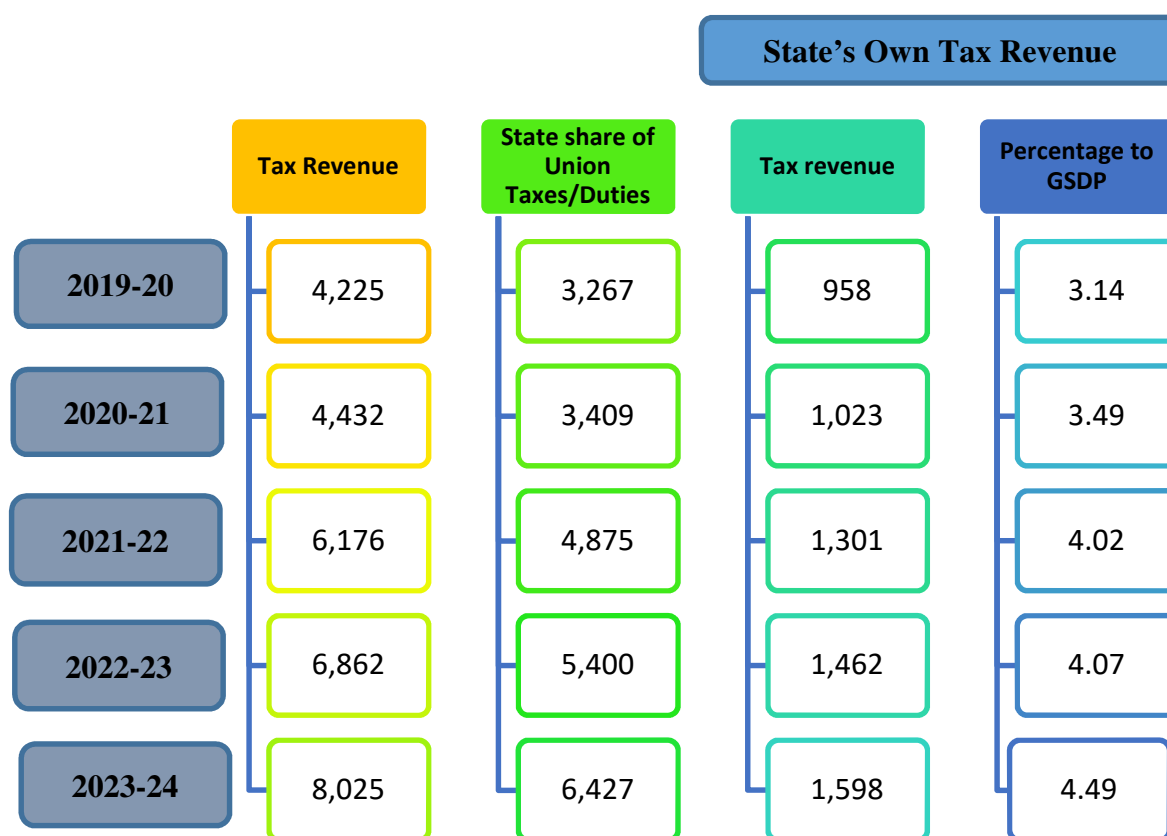
Tax Revenue of the State Government comes from two sources viz. State's own tax collections and devolution of Union taxes. The increase in total tax revenue during 2023-24 was mainly attributable to allocation of State share from Government of India and higher collection under Taxes on Income and Expenditure.



2.3.1 State's own Tax and State's share 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)
2019-20	4,225	3,267	958	3.14
2020-21	4,432	3,409	1,023	3.49
2021-22	6,176	4,875	1,301	4.02
2022-23	6,862	5,400	1,462	4.07
2023-24	8,025	6,427	1,598	4.49



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

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
State's own Tax collection	958	1,023	1,301	1,462	1,598
Devolution of Union Taxes	3,267	3,409	4,875	5,400	6,427
Total Tax Revenue	4,225	4,432	6,176	6,862	8,025
Percentage of State's own tax to total tax revenue	23	23	21	21	20

The proportion of State's own tax collection in overall tax revenue ranged from 20 *per cent* to 23 *per cent* during the year 2019-20 to 2023-24.

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

(₹ in crore)

Taxes	2019-20	2020-21	2021-22	2022-23	2023-24
1. Taxes on Sales, Trade <i>etc.</i>	175	206	262	247	266
2. State Excise	3	5	3	4	5
3 Taxes on Vehicles	114	93	141	188	198
4. Stamp and Registration fees	3	2	3	3	4
5. Taxes and Duties on electricity	0	5	8	8	8
6. Land Revenue	1	1	1	1	1
7. Taxes on Goods and Passengers	18	16	21	22	23
8. Other Taxes	644	695	862	989	1,093
Total State's own Taxes	958	1,023	1,301	1,462	1,598

2.4 Efficiency of Tax Collection

(₹ in crore)

Taxes	2019-20	2020-21	2021-22	2022-23	2023-24
1. Taxes on Sales, Trade <i>etc.</i>					
Revenue collection	175	206	262	247	266
Expenditure on collection	12	12	14	15	22
Efficiency of tax collection	6.86%	5.83%	5.34%	6.07%	8.27%
2. State Excise					
Revenue collection	3	5	3	4	5
Expenditure on collection	0	0	0	0	25
Efficiency of tax collection	0.00%	0.00%	0.00%	0.00%	500%
3. Taxes on Vehicles, Goods and Passengers					
Revenue collection	114	109	162	209	221
Expenditure on collection	8	8	9	10	17
Efficiency of tax collection	7.02%	7.34%	5.56%	4.78%	7.70%
4. Stamp and Registration Fee					
Revenue collection	3	2	3	3	4
Expenditure on collection	2	0	0	0	2
Efficiency of tax collection	0.00%	66.67%	0.00%	0.00%	50%

The expenditure on collection of State Excise was very high as compared to other taxes.

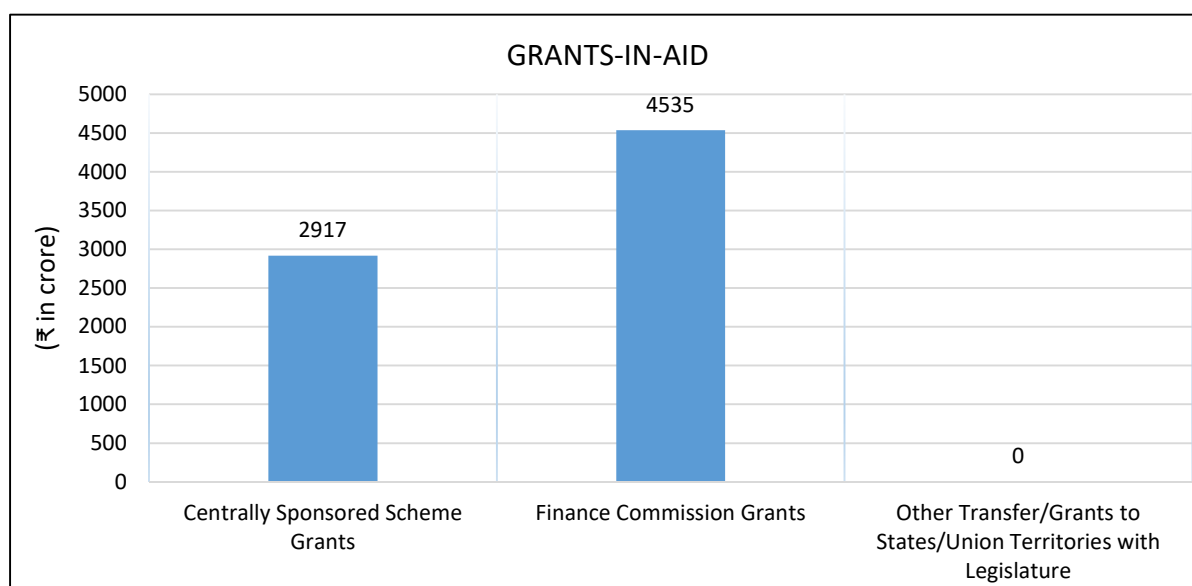
2.5 Trend in state's share of Union Taxes over the past five years

(₹ in crore)

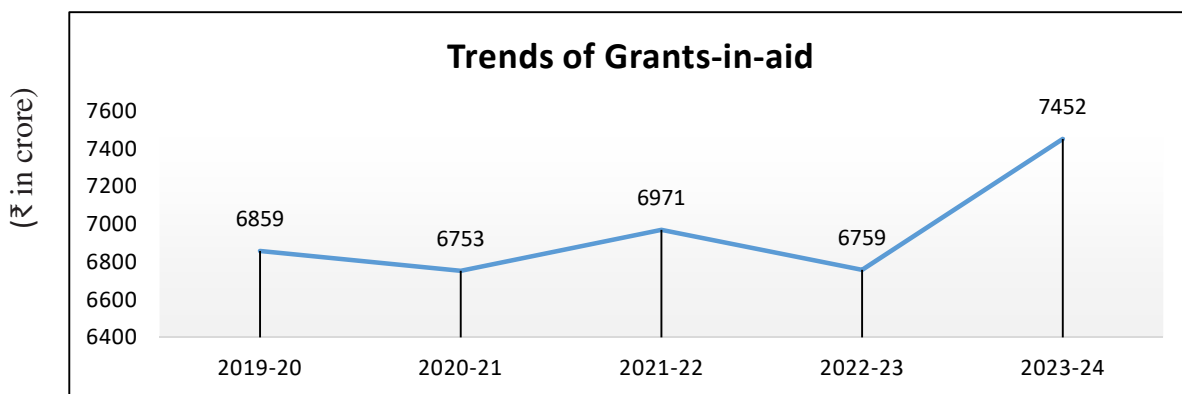
Description	2019-20	2020-21	2021-22	2022-23	2023-24
Central Goods and Services Tax	927	1,020	1,446	1,527	1,951
Integrated Goods and Services Tax	0	0	0	0	0
Corporation Tax	1,114	1,024	1,461	1,809	1,929
Taxes on Income other than Corporation Tax	873	1,049	1,467	1,769	2,228
Taxes on Wealth	0	0	0	0	0
Customs	207	185	315	212	225
Union Excise Duties	144	115	144	67	85
Service Tax	0	14	37	8	1
Other Taxes and Duties on Commodities and Services	2	2	5	9	8
State's share of Union Taxes/ Duties	3,267	3,409	4,875	5,400	6,427
Total Tax Revenue	4,225	4,432	6,176	6,862	8,025
Percentage of Union Taxes to Total Tax Revenue	77	77	79	79	80

2.6 Grants-in-Aid

Grants-in-Aid represent assistance from the Government of India, and comprises grant for Centrally Sponsored Schemes and Central Schemes approved by NITI Aayog and Non-Development Grants recommended by the Finance Commission. Total receipts during 2023-24 under Grants-in-Aid were ₹7,452 crore as shown below:-



The share of Grants for Centrally Sponsored Scheme to total of Grants-in-Aid decreased by 1.86 *per cent* during 2022-23 and increased by 9.67 *per cent* during 2023-24, while the share of Finance Commission Grants increased by 1.00 *per cent* during 2022-23 and decreased by 7.67 *per cent* during 2023-24. Other Transfer/Grants to States/Union Territories with Legislature increased by 0.86 *per cent* during 2022-23 while no Grants were allotted during 2023-24.

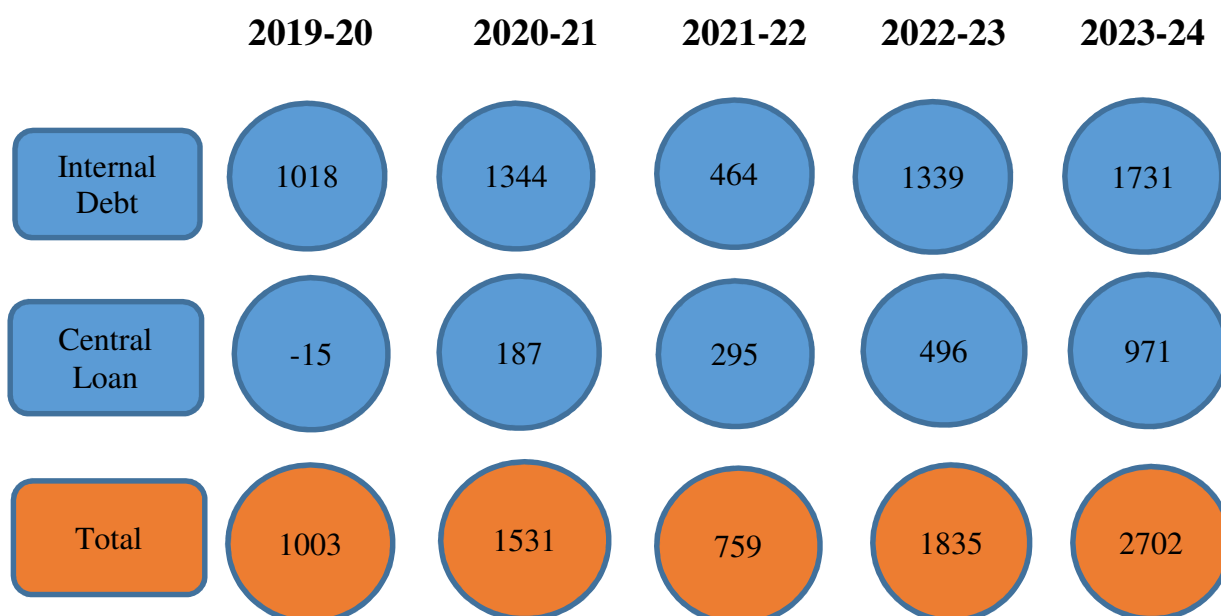


2.7 Public Debt

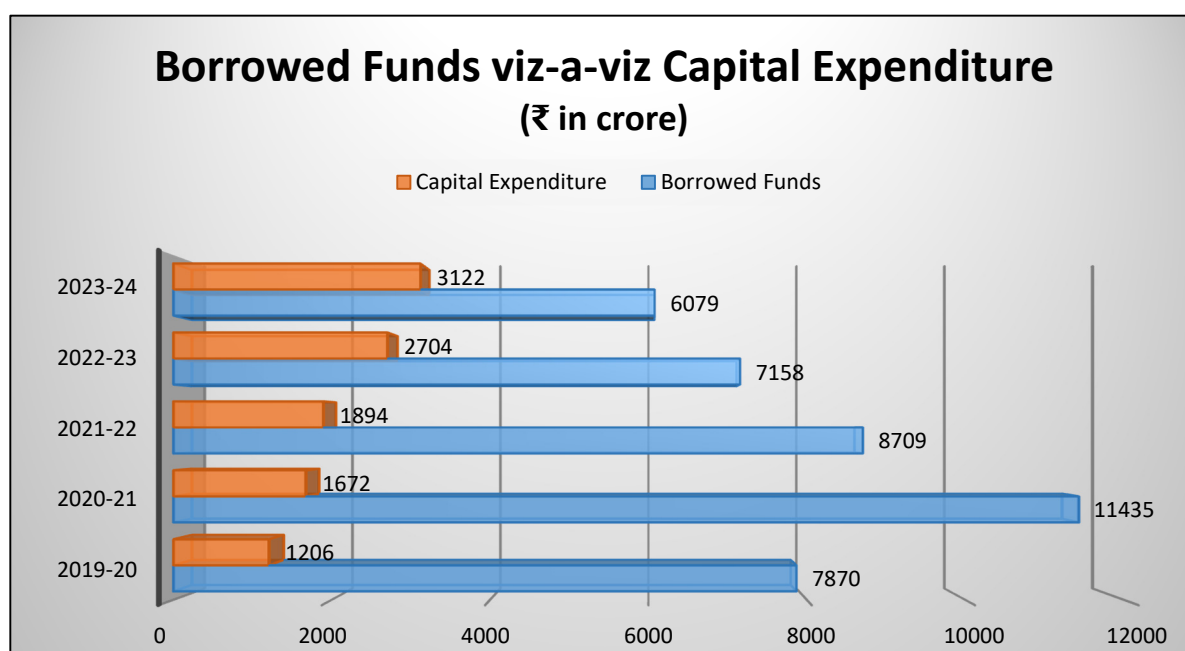
Trend of position of Public Debt over the past five years:

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Internal Debt	1,018	1,344	464	1,339	1,731
Central Loans	(-) 15	187	295	496	971
Total	1,003	1,531	759	1,835	2,702



During the year 2023-24, eight loans totaling ₹2,551 crore were raised from the open market at interest rates varying from 7.33 *per cent* to 7.88 *per cent* and the same are redeemable during the period 2033. In addition, the State Government raised loan of ₹58 crore from financial institutions. An amount of ₹2,979 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 2023-24 aggregated to ₹5,088 crore. The Government also received ₹990 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, 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	2019-20	2020-21	2021-22	2022-23	2023-24
Budget Estimates	12,666	13,643	13,695	14,399	15,100
Actuals	11,637	11,052	11,817	13,410	14,820
Gap	1,029	2,591	1,878	989	280
Percentage of variation of Actuals against BE	8%	19%	14%	7%	2%

Around 74 *per cent* of the total revenue expenditure was incurred on committed expenses viz. on Salaries and Wages (₹6,702 crore), Interest payment (₹1,072 crore), Pensions (₹3,124 crore) and subsidies (₹41 crore).

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

(₹ in crore)

Component	2019-20	2020-21	2021-22	2022-23	2023-24
Total revenue expenditure	11,637	11,052	11,817	13,410	14,820
Committed revenue expenditure #	8,025	8,213	9,167	9,998	10,939
<i>Percentage of committed revenue expenditure to total revenue expenditure</i>	69	74	78	75	74
Uncommitted revenue expenditure	3,612	2,839	2,650	3,412	3,881

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

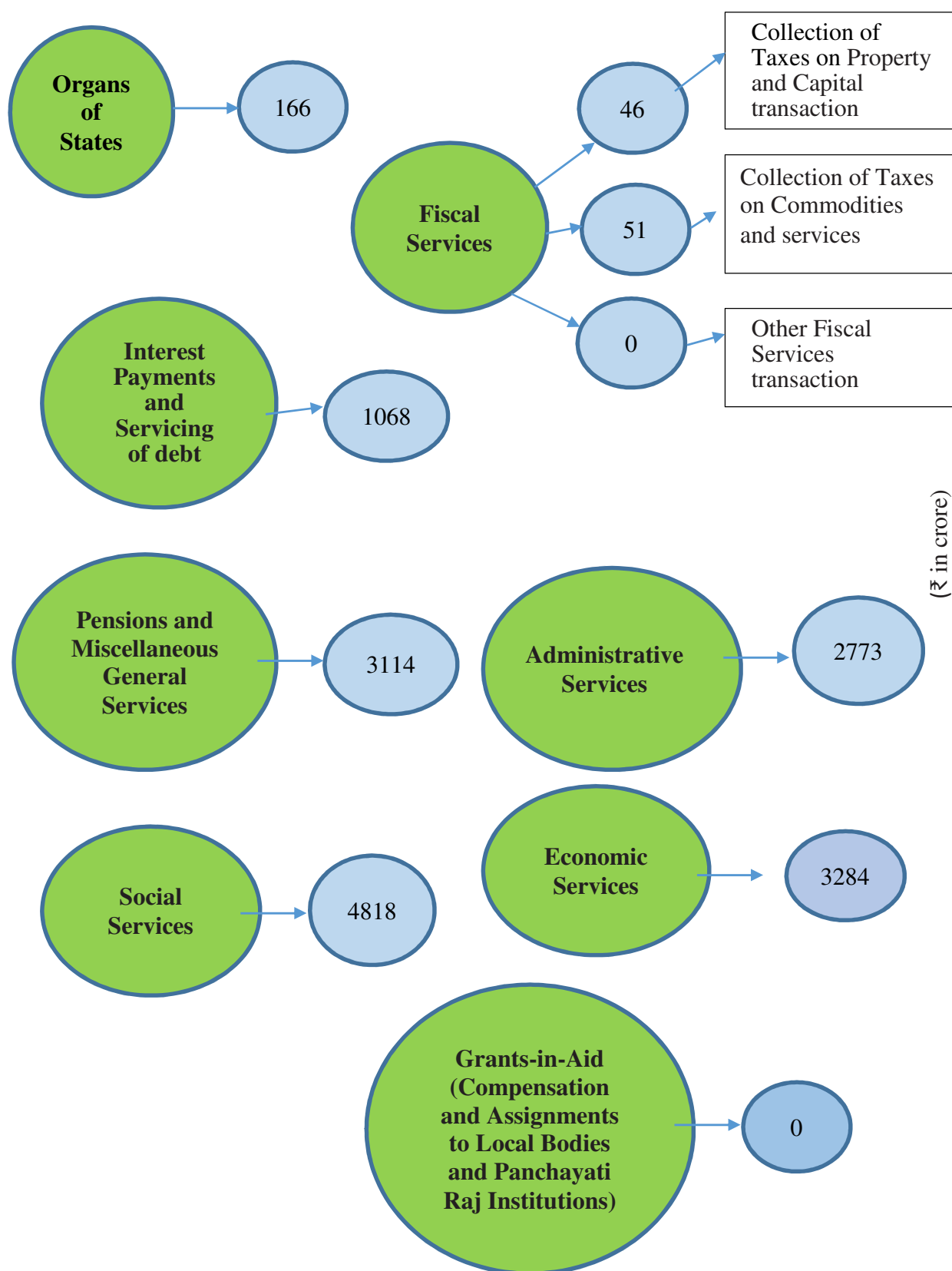
As may be seen from the table above, the uncommitted revenue expenditure available for implementation of various schemes has increased by 7.44 *per cent* from ₹3,612 crore in 2019-20 to ₹3,881 crore in 2023-24. The total revenue expenditure increased by 54.18 *per cent* from ₹11,637 crore in 2019-20 to ₹17,942 crore in 2023-24 and committed revenue expenditure increased by 38.92 *per cent* over the same period.

3.2.1 Sectoral distribution of Revenue Expenditure (2023-24)

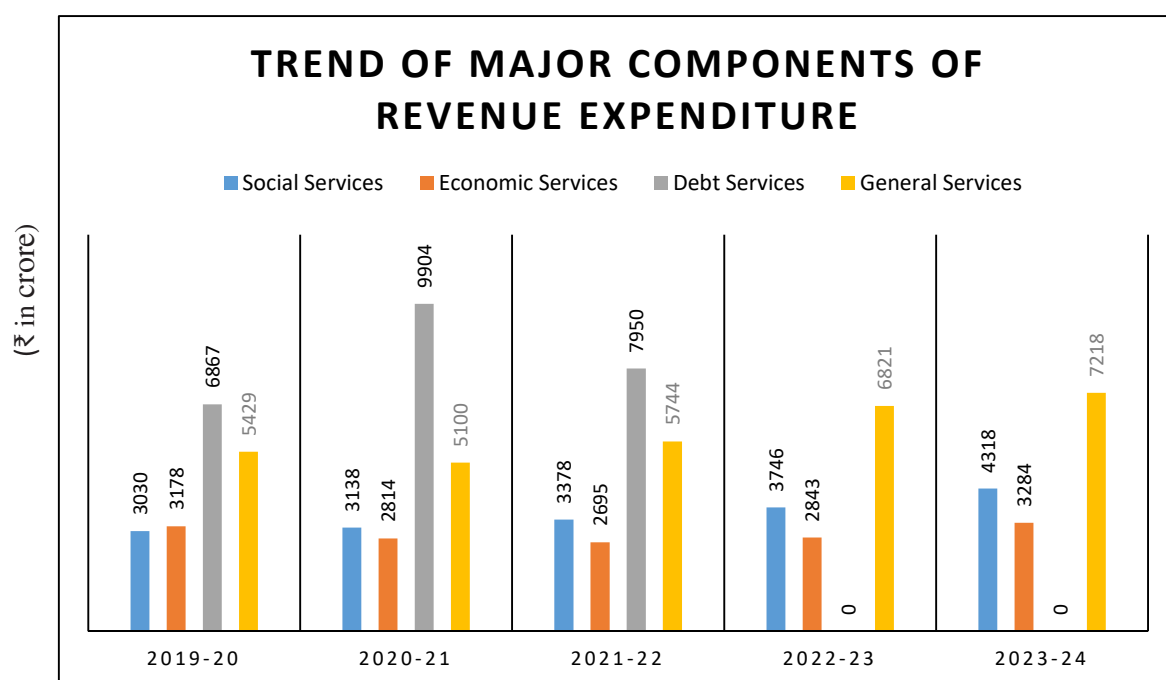
(₹ in crore)

Components	Amount	Percentage
A. Organs of States	166	1
B. Fiscal Services	97	1
(i) Collection of Taxes on Property and Capital transaction	46	...
(ii) Collection of Taxes on Commodities and services	51	...
(iii) Other Fiscal Services
C. Interest Payments and Servicing of debt	1,068	7
D. Administrative Services	2,773	19
E. Pensions and Miscellaneous General Services	3,114	21
F. Social Services	4,318	29
G. Economic Services	3,284	22
H. Grants-in-Aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)
Total Expenditure (Revenue Accounts)	14,820	100

Sectoral distribution of Revenue Expenditure (2023-24)



3.2.2 Major components of Revenue Expenditure 2019-20 to 2023-24



3.3 Capital Expenditure

Capital Expenditure is defined as expenditure incurred with the objective of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2023-24 amounting to ₹3,122 crore (8.76 *per cent* of GSDP) was greater than the Budget Estimates by ₹1,319 crore. The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2019-20 onwards. This can be seen from the table below:-

(₹ in crore)

Sl. No.	Components	2019-20	2020-21	2021-22	2022-23	2023-24
1	Budget (B.E.)	1,359	2,377	2,361	3,030	1,803
2	Actual Expenditure (#)	1,206	1,672	1,894	2,704	3,122
3	Percentage of Actual Exp. to B.E.	89%	70%	80%	89%	173%
4	Yearly growth in Capital Expenditure	(-) 24%	39%	13%	43%	15%
5	GSDP	30,508	29,313	32,424	35,934	35,611
6	Yearly growth in GSDP	15%	(-) 4%	11%	11%	(-)1%

(#) Does not include expenditure on Loans and Advances

3.3.1 Sectoral distribution of Capital Expenditure

During 2023-24, the Government spent ₹3,122 crore on Capital Expenditure excluding loans and advances and had not invested in any Companies/Corporations and societies, at the end of March 2024. There was no returns earned by the Government during the year while the Government paid an average interest rate of 7.51 *per cent* on its borrowing during 2023-24.

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 shown in the table below:

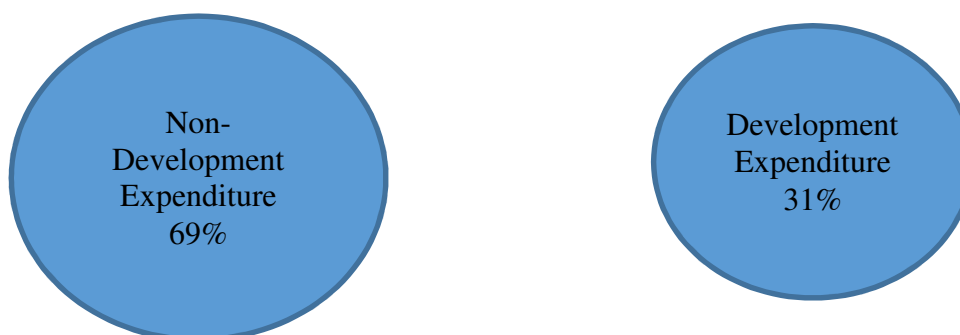
(₹ in crore)

Sl. No.	Sector		2019-20	2020-21	2021-22	2022-23	2023-24
(A)	General Services	Capital	166	410	293	447	528
		Revenue	5,429	5,100	5,744	6,821	7,218
(B)	Social Services	Capital	457	508	916	1,094	1,055
		Revenue	3,030	3,138	3,378	3,746	4,318
(C)	Economic Service	Capital	584	754	684	1163	1540
		Revenue	3,178	2,814	2,695	2,844	3, 284
(D)	Grants-in-aid and Contribution	Capital	0	0	0	0	0
		Revenue	161	195	216	197	630

Chapter IV

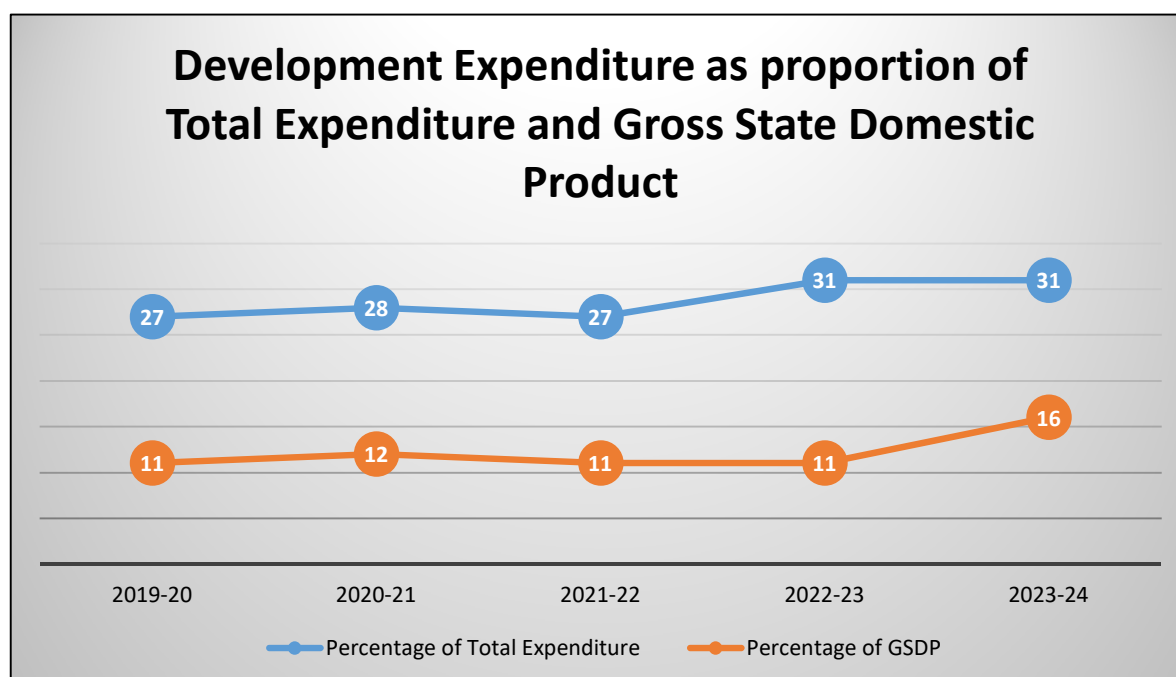
Development and Non-Development Expenditure

4.1 Distribution of Expenditure (2023-24)



4.2 Development Expenditure

Development expenditure (both Revenue, Capital and Loans and Advances) during 2023-24 was ₹5,604 crore constituting 26 *per cent* of total expenditure of ₹21,319 crore. This comprised ₹2,892 crore under state development, ₹2,712 crore under Centrally Sponsored/Central Scheme and ₹0 crore on Loans and Advances.

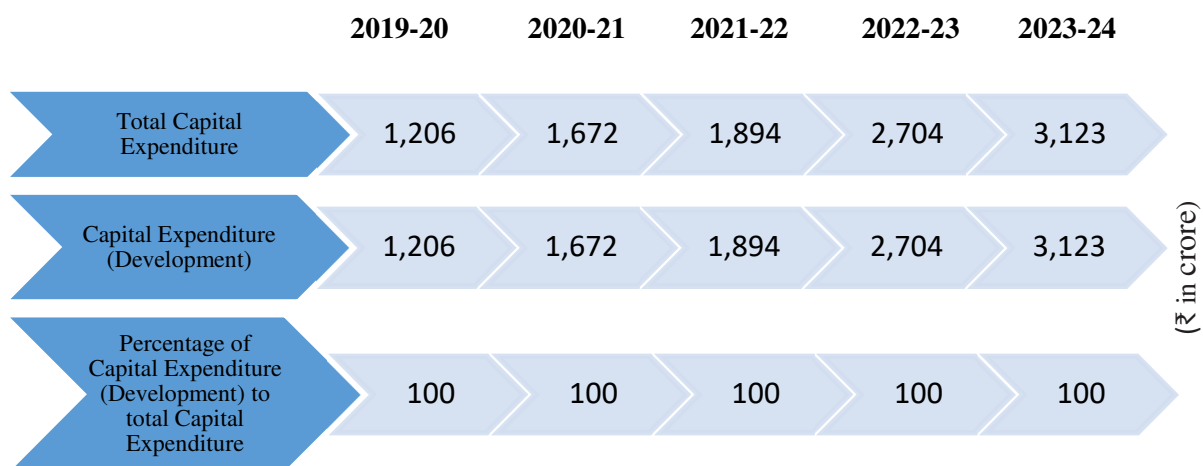


Development expenditure under the revenue sector increased to ₹1,837 crore in 2022-23 and to ₹2,481 crore in 2023-24. In Capital Sector, Development Expenditure witnessed increase of 16 *per cent* from ₹2,704 crore in 2022-23 to ₹3,123 crore in 2023-24. The share of Centrally Sponsored Schemes/Central Schemes (Revenue ₹2,055 crore and Capital ₹657 crore) in Development Expenditure increased to ₹187 crore in 2022-23 and by ₹281 crore in 2022-23 to 2023-24.

4.2.1 Development Expenditure under Capital Account

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Total Capital Expenditure	1,206	1,672	1,894	2,704	3,123
Capital Expenditure (Development)	1,206	1,672	1,894	2,704	3,123
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:-

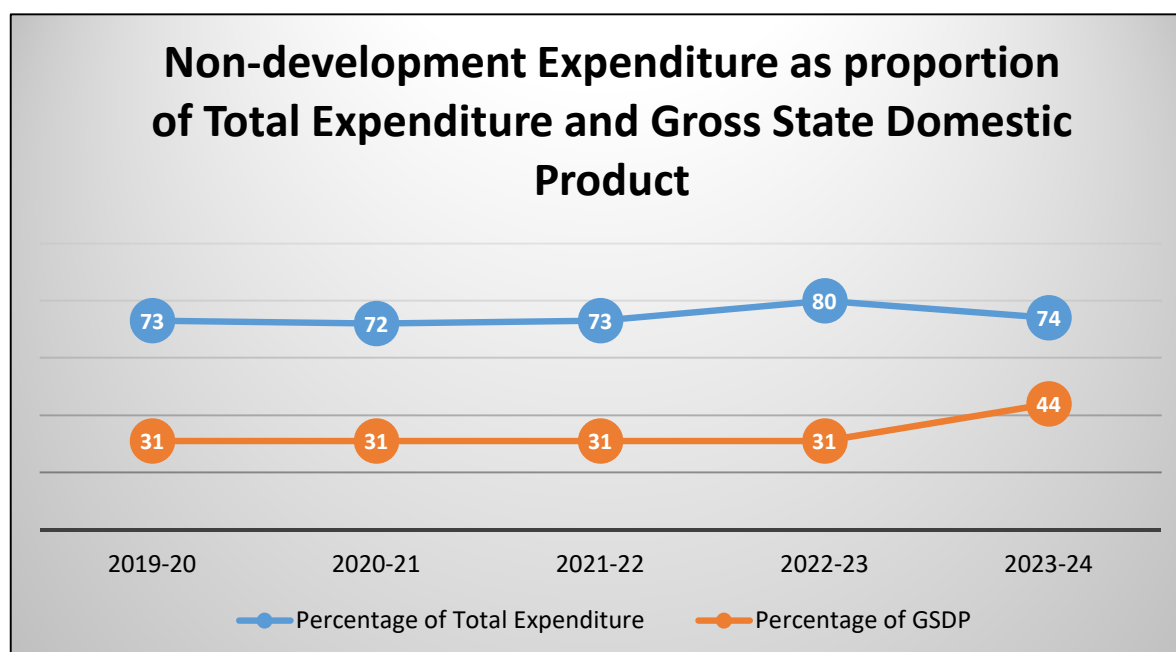
Major Heads	Amount (₹ in crore)	Purpose
7610-Loans to Government Servant <i>etc.</i>	0.35	Advances for purchase of Computer
Total	0.35	

Major Heads	Amount (₹ in crore)	Purpose
7610-Loans to Government Servant etc.	0.35	Advances for purchase of Computer
Total	0.35	

4.3 Non-Development Expenditure

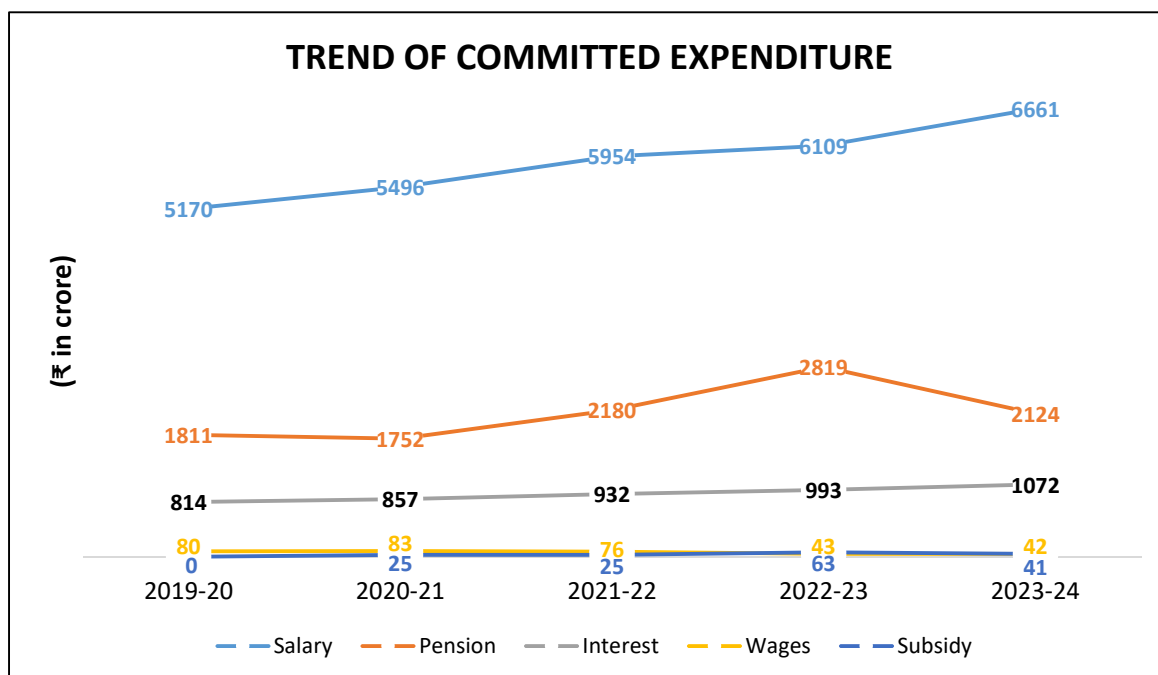
Non-development expenditure (both Revenue, Capital and Loans and Advances) during 2023-24 was ₹15,716 crore constituting 74 *per cent* of total expenditure of ₹21,319 crore. This comprised of ₹12,339 crore under the State Non-development and ₹3,377 on Loans and Advances. There was no Non-development expenditure under Centrally Sponsored/Central Scheme.

The expenditure on salary and wages amounting to ₹6,703 crore was 43 *per cent* of total Non-development expenditure.



Expenditure on salaries, pensions and interest payments showed an increase in 2023-24 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	2019-20	2020-21	2021-22	2022-23	2023-24
Committed Expenditure	7,875	8,213	9,167	9,998	10,940
Revenue Expenditure	11,637	11,052	11,817	13,410	14,820
Revenue Receipts	11,423	11,427	13,451	14,099	16,155
Percentage of committed expenditure to Revenue Receipts	69	72	68	71	68
Percentage of committed expenditure to Revenue Expenditure	68	74	78	75	74

The committed expenditure increased by 38.92 *per cent* from 2019-20 to 2023-24 while revenue expenditure registered a growth of 27.35 *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 2023-24

(₹ in crore)

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Surrender	Total Budget	Actual Expenditure (Net)	Savings (-) Excess (+)
1.	Revenue Voted Charged	13,912 45	1,365 6	1,410 1	13,867 50	13,703 50	(-) 164 0
2.	Capital Voted Charged	1,803 0	1,802 0	738 0	2,867 0	3,123 0	(+) 256 0
3.	Public Debt Charged	7,325	135	3,016	4,444	4,445	(+) 1
4.	Loans and Advances Voted	0	0	0	0	0	0
	Total	15,715 7,370	3,167 141	2,148 3,017	16,734 4,494	16,826 4,495	(+) 92 (+) 1

5.2 Trend of Savings/Excess during the past five years

(₹ in crore)

Savings (-)/Excess (+)					
Year	Revenue	Capital	Public Debt	Loan & Advances	Total
2019-20	(-) 1921	(-) 953	(+) 111	0	(-) 2763
2020-21	(-) 2906	(-) 1221	(-) 123	0	(-) 4250
2021-22	(-) 21	(-) 194	(-) 91	0	(-) 306
2022-23	(+) 184	(+) 272	0	0	(+) 456
2023-24	(-) 164	(+) 256	(+) 1	0	(+) 93

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	2019-20	2020-21	2021-22	2022-23	2023-24
11	District Administration	8	15	7	16	22
16	State Guest Houses	1	1	0	0	25
26	Civil Secretariat	222	293	240	145	66
27	Planning Machinery	351	569	661	562	216
31	School Education	305	247	14	58	266
32	Higher Education	48	97	92	120	118
35	Medical, Public Health and Family Welfare	150	142	279	114	118
42	Rural Development	547	624	601	0	566
43	Social Security and Welfare	1	23	32	143	41
48	Agriculture	73	92	186	25	79
51	Fisheries	1	30	8	2	41
53	Industries	1	1	4	5	82
64	Housing	9	1	10	13	34
65	State Council of Education Research and Training	6	8	7	4	36
68	Police Engineering Project	0	10	0	1	35
70	Horticulture	64	64	28	54	23

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

During 2023-24, Supplementary grants totaling ₹3,310 crore (15.52 *per cent* of total expenditure) proved unnecessary in some cases. An instance where there were savings at the end of the year even against original allocation is given in the following table: -

(₹ in crore)

Sl. No.	Name of the Grant	Original	Supplementary	Actual Expenditure	Savings out of Original Provisions
(A) Revenue (Voted)					
1.	26- Civil Secretariat	307.22	0.62	292.49	15.35
2.	42- Rural Development	478.19	139.17	350.44	266.92
3.	58- Roads and Bridges	436.18	2.33	388.49	50.02
Total A		1,221.59	142.12	1,031.42	332.29
(B) Capital (Voted)					
4.	53- Industries	1.98	1.78	1.79	1.97
Total B		1.98	1.78	1.79	1.97
Grand Total (A + B)		1,223.57	143.90	1,033.21	334.26

Chapter VI

Assets and Liabilities

6.1 Assets

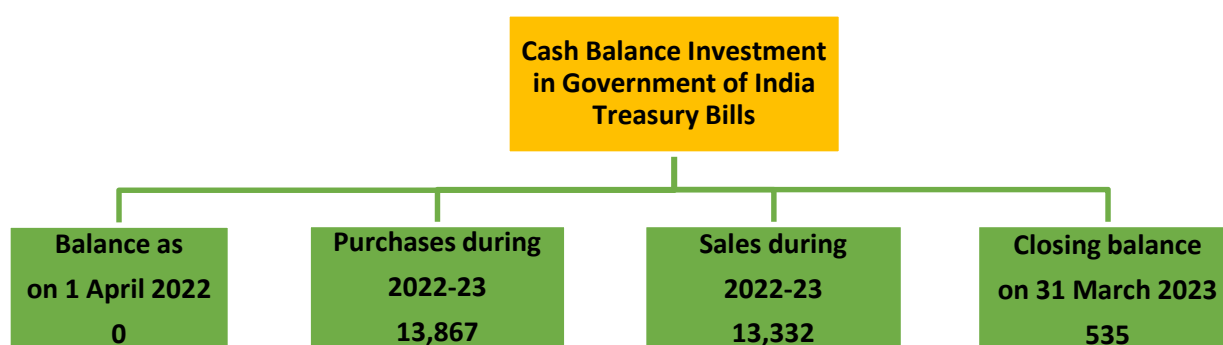
The existing forms of accounts do not clearly depict valuation of Government assets like land, buildings *etc.*, except during the year of acquisition or purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the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

Total investment as share capital in non-financial Public Sector Undertakings (PSUs) stood at ₹337 crore at the end of the year of 2023-24. And dividends received during the year was ₹0.49 crore on total investment.

Cash Balance with RBI stood at ₹32 crore on 1 April 2023 and ₹407 crore at the end of March 2024. In addition, Government had invested an amount of ₹13,867 crore on 79 occasions in 14 days Treasury Bills and re-discounted Treasury Bills worth ₹13,332 crore on 165 occasions during 2023-24. The position of investment during the year 2023-24 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2023	Purchases during 2023-24	Sales during 2023-24	Closing balance on 31 March 2024
0	13,867	13,332	535



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 2023-24 was ₹1,068 (3% of GSDP) crore. Against this, Government of Nagaland has availed open market borrowing for ₹2,551 crore.

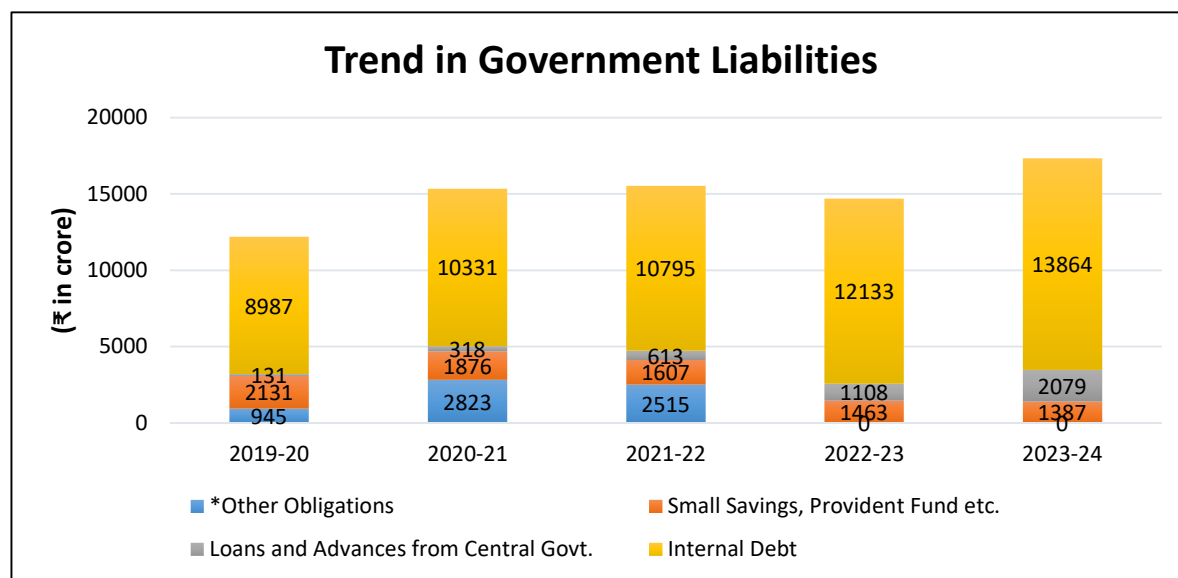
Details of the Public Debt and total liabilities of the State Government are as under:

(₹ in crore)

Year	Public Debt	Per cent of GSDP	Public Account*	Per cent of GSDP	Total Liabilities	Per cent of GSDP
2019-20	9,118	30	4,720	15	13,838	45
2020-21	10,649	36	2,823	10	13,472	46
2021-22	11,407	35	2,515	8	13,922	43
2022-23	13,242	37	2,345	6	15,587	43
2023-24	15,944	45	2,243	6	18,187	51

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

Public Debt and other liabilities showed a net increase of ₹2600 crore (14 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 and Other Institutions 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
2019-20	...	175	...
2020-21	...	175	...
2021-22	...	190	...
2022-23	...	190	...
2023-24	...	229	...

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the	
		Principal	Interest
2019-20	...	175	...
2020-21	...	175	...
2021-22	...	190	...
2022-23	...	190	...
2023-24	...	229	...

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 2024, 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 2023-24 was ₹40 crore. The information relating to recovery of interest in arrear was not made available by the State Government. During 2023-24, only ₹3 crore was received towards repayment of loans and advances, out of which ₹1.47 crore relates to repayment of loans to government servants. Effective steps to recover the outstanding loans would help the Government improve its fiscal position.

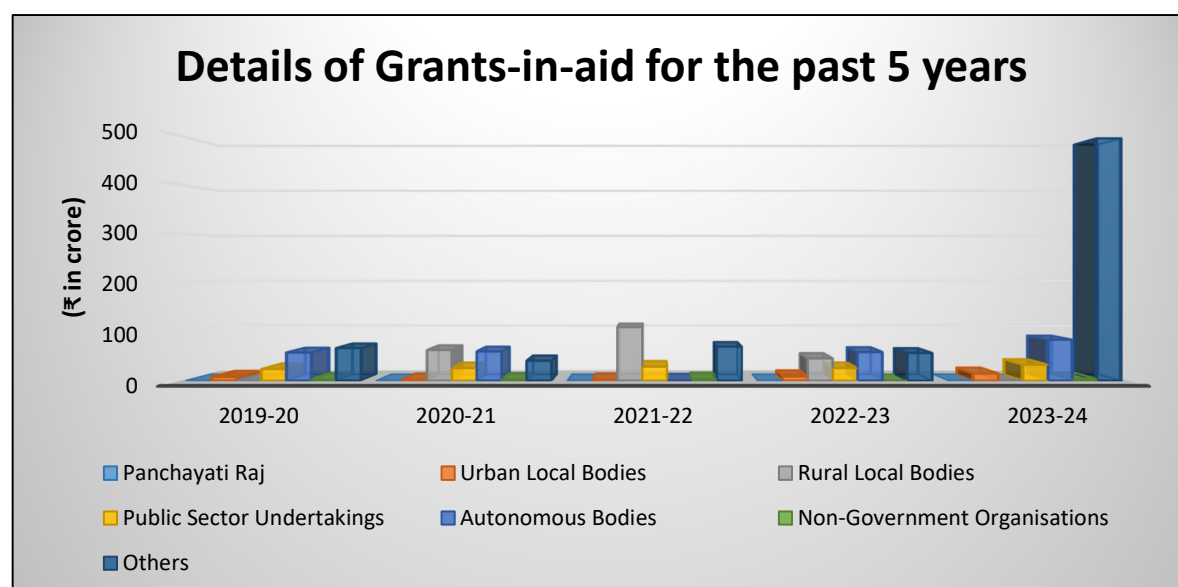
7.3 Financial Assistances to Local Bodies and others

Grants-in-Aid given to Local Bodies, NGOs, PSUs, Autonomous Bodies and Other Institutions increased from ₹160 crore in 2019-20 to ₹630 crore in 2023-24. Grants to Municipal Corporations and Municipalities (₹15 crore) represent 2.38 *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	2019-20	2020-21	2021-22	2022-23	2023-24
1	Panchayati Raj	0	0	0	0	0
2	Urban Local Bodies	8	2	2	9	15
3	Rural Local Bodies	0	63	110	46	0
4	Public Sector Undertakings	24	26	29	26	33
5	Autonomous Bodies	58	60	1	59	84
6	Non-Government Organisations	3	3	4	0	4
7	Others	67	41	70	57	494
	Total	160	195	216	197	630



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

(₹ in crore)

Sl. No.	Name of Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
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 2023	As on 31 March 2024	Net increase (+)/ decrease(-)
Cash Balances	321	407	(+) 86
Investment from cash balance (GOI Treasury Bills)	0	0	0
Investment from earmarked fund balances	1618	1740	(+) 122
(a) Sinking Fund	1562	1681	(+) 119
(b) Guarantee Redemption Fund	41	44	(+) 3
(c) General and Other Reserve Fund	15	15	0
Interest realized during the year	2.29	3.23	(+) 0.94

State Government had a positive closing cash balance at the end of 31 March 2024. Interest receipt on the investment of cash balance has increased by 41.04 *per cent* from ₹2.29 crore to ₹0.94 crore in 2023-24.

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 Principal Accountant General (A&E). Such reconciliation has been completed by all CCOs/COs for all 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 not satisfactory though no account was 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 2024, DCC bills for 333 AC bills amounting to ₹613.29 crore were not received as given below:-

Year	Number of pending DC bills	Amount (₹ in crore)
Upto 2022-23	256	468.96
2023-24 [#]	77	144.33
Total	333*	613.29

[#] Excluding 26 AC Bills of ₹23.64 crore drawn in the month of March 2024

* The outstanding does not include SNA Bills

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	2019-20		2020-21		2021-22		2022-23		2023-24	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658- Suspense Accounts										
101- Pay and Accounts Office- Suspense	156.44	141.10	179.91	163.54	191.51	189.98	207.77	201.86	208.11	232.64
Net	15.34 Dr.		16.37 Dr.		1.53 Dr.		5.91 Dr.		24.53 Cr.	
102- Suspense Account (Civil)	18.94	1.69	18.94	1.69	18.94	1.69	18.94	1.69	18.95	1.70
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	50.63	10.01	50.66	10.04	50.66	10.04	50.66	10.04	50.66	10.04
Net	40.62 Dr.		40.62 Dr.		40.62 Dr.		40.62 Dr.		40.62 Dr.	
129- Material Purchase Settlement Suspense Account	209.30	223.15	235.85	249.70	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 are: -

Year*	Number of Utilisation Certificate awaited	Amount (₹ in crore)
Upto 2022-23	173	255.58
2023-24	90	73.17
Total	263	328.75

* The year mentioned above relates to 'Due Year' i.e. after 12 months of actual drawal.

7.10 Commitments on account of Incomplete Capital works

A total expenditure of ₹842 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2023-24 by the State Government on various incomplete projects against an original estimated cost of ₹1,928 crore. Due to cost revisions in some projects, the revised estimates exceeded the initial estimates by 4 per cent.

A list of commitments on account of 'Incomplete Capital Works' where there is escalation of estimates 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	Geology and Mining	53	0	49	4	80
2	State Council of Educational Research & Training (SCERT)	43	0	24	19	44
3	Public Work Department (Housing)	126	1	97	35	130
4	State Council of Educational and Research Training	43	0	24	19	44
5	Transport Commissioner	48	0	28	20	49
6	Urban Development	210	0	95	115	214
7	Youth Resources and Sports	175	0	109	77	187
8	Social Welfare	38	0	32	15	47
9	Principal Chief conservator of Forest	19	0	30	14	43

7.11 New Pension Scheme

During the year 2023-24, total contribution to the NPS was ₹577.51 crore (Employees' contribution ₹149.20 crore, Government's contribution ₹407.25 crore, Penal Interest ₹13.77 crore and Service Charge ₹7.29 crore). The detailed information on government contribution is available in Statement No.15 of the Finance Accounts under Major Head 2071. The Government transferred ₹707.59 crore from the Public Account under Major Head 8342-117 Defined Contribution Pension scheme to the NSDL.

Of the total amount transferred to the NSDL during the financial year, ₹130.08 crore pertains to previous years. As on 31st March 2024, ₹91.99 crore remained in Public Account and not transferred to the NSDL. The cash balance of the State Government was overstated by this amount.

7.12 Investment

The State Government invests in the equities 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 ₹337 crore as on 31 March 2024. The average return on this investment was ₹5 crore during the year 2019-20, while the return in the remaining years of 2019-24 ranged between ₹0.49 crore and ₹5 crore. The Government paid an average interest rate ranging between 6.50 and 7.78 *per cent* on its borrowings during the same period.

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