



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

ACCOUNTS AT A GLANCE 2024-25

ACCOUNTANT GENERAL
(ACCOUNTS AND ENTITLEMENT)



GOVERNMENT OF NAGALAND

**Accounts at a Glance
2024-25**

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

Government of Nagaland

Preface


I am happy to present the twenty-seventh issue of our annual publication, the 'Accounts at a Glance' for the year 2024-25, which provides an overview of Government 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.

Date: 13 March 2026
Place: Kohima


(Varun Ahluwalia)
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

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1.1 Introduction

The 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 Accountant General (Accounts and Entitlements) to the Government of Nagaland. The office of the 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.

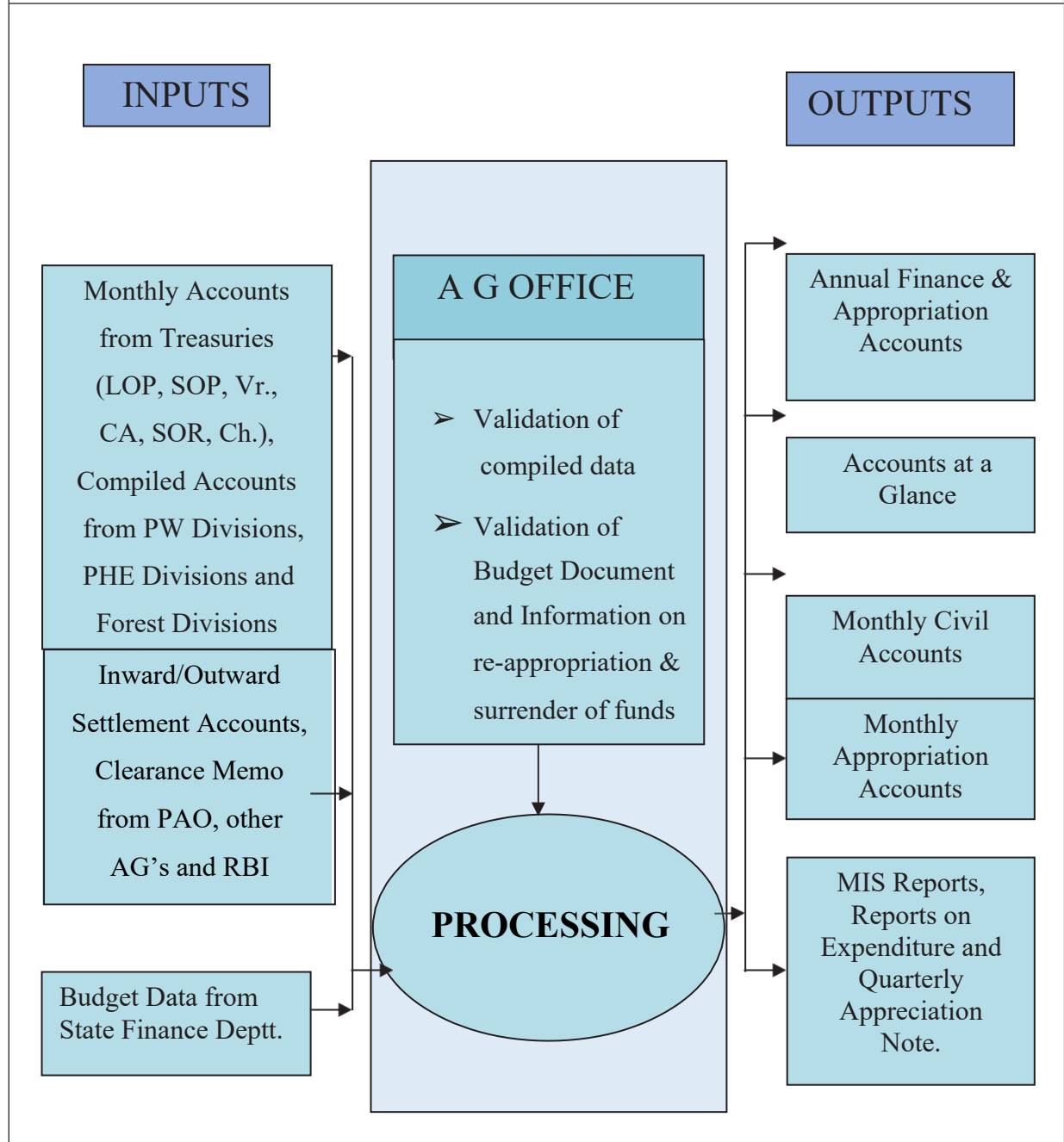
Part 2 CONTINGENCY FUND

- 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).

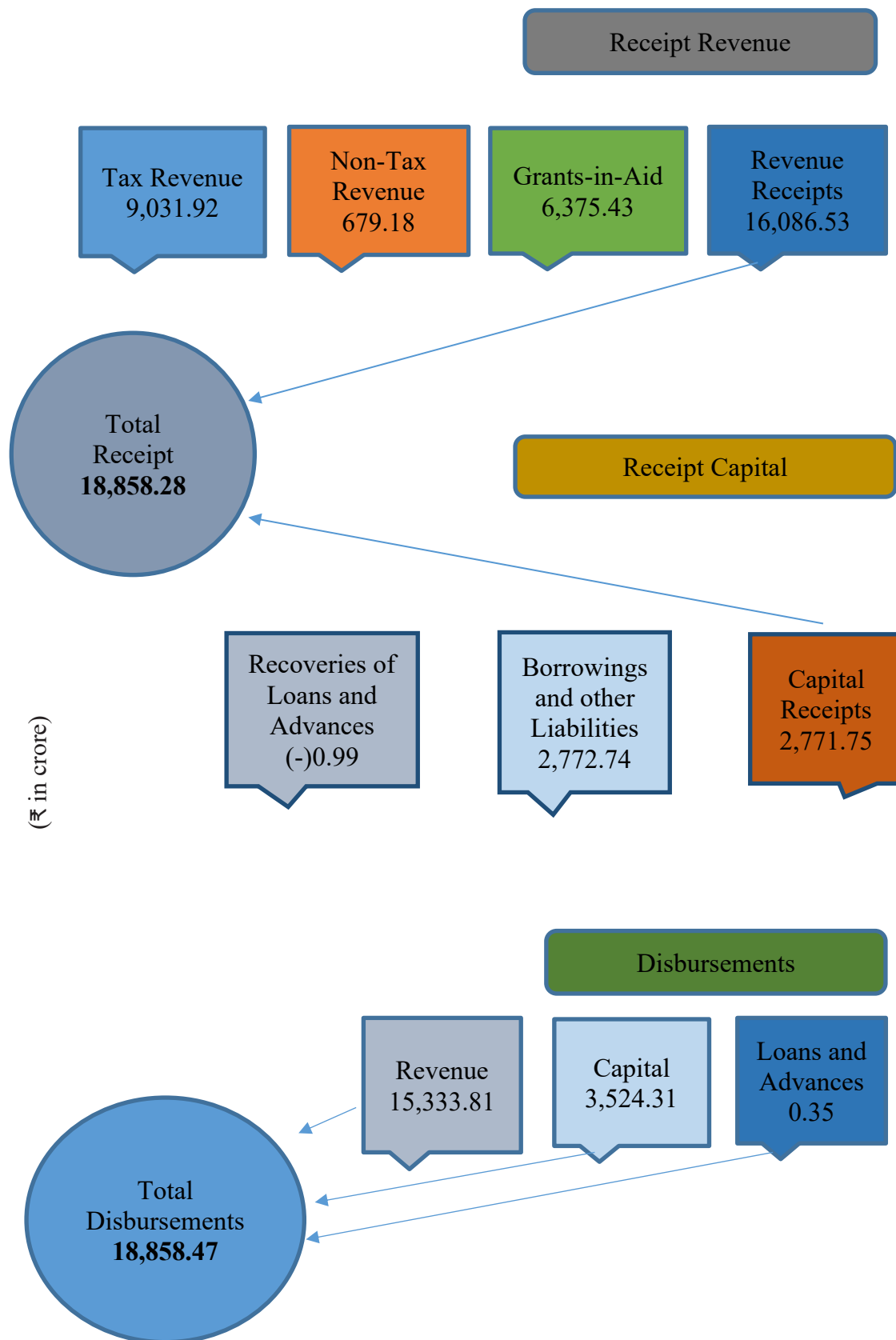
The Union Government transfers substantial funds directly to the State Implementing Agencies/NGOs for implementation of various schemes and Programmes. During the year 2024-25, the Government of India (GoI) released ₹2421.57 crore directly to the implementing agencies in Nagaland. Since these funds are 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 2024-25 are given below:

(₹ in crore)

Receipts and Disbursements in the year 2024-25			
Receipts	Total Receipts		18,858.28
	Revenue	Tax Revenue ¹	9,031.92
		Non-tax Revenue	679.18
		Grants-in-Aid	6,375.43
		Revenue Receipts	16,086.53
	Capital	Recoveries of Loans and Advances	-0.99
		Borrowings and Other Liabilities ²	2,772.74
Other Receipts (Misc. Capital Receipts)		..	
Capital Receipts		2,771.75	
Disbursements	Total Disbursements		18,858.47
	Revenue		15,333.81
	Capital		3,524.31
	Loans and Advances		0.35
¹ Includes share of net tax proceeds assigned to the State amounting to ₹7,322.37 crore and State Government own tax receipts of ₹1,709.55 crore.			
² Comprises net contribution from (i) 'E-Public Debt' {₹2,803.97 crore}; (ii)'Contingency Fund' {Nil}; (iii) 'Public Account' {₹156.97 crore}; (iv) 'Net Cash Balance' {(-) ₹188.20 crore}			

Receipts and Disbursement in year 2024-25



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 ₹3,289.50 crore (12.25 *per cent* of estimates). Certain grants, like those relating to Civil Secretariat, Planning and Machinery, School Education, Agriculture, Water Resources, Road & Bridges *etc.* showed substantial savings. Whereas, excess of Expenditure is depicted against Administration of Justice, Youth Resources and Sports, Urban Development, Housing, New and Renewable Energy *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 ₹4,121.88 crore was obtained and ₹3,873.34 crore was repaid during the year 2024-25.

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 2024-25, the State Government debit balance was maintained within the WMA limit as such Overdraft was not availed.

1.4.3 Fund Flow Statement

The state had a Revenue Surplus of ₹753 crore and a Fiscal Deficit of ₹2,773 crore as on 31 March 2025. The Fiscal Deficit was met from net Public Debt (₹2,804 crore), increase in Public Account (₹157 crore) and net increase of opening and closing cash balance of ₹188 crore. Around 72 per cent of the revenue receipts (₹16,086 crore) of the State Government was spent on committed expenditure like salaries (₹7,049 crore), interest payments (₹1,173 crore), pensions (₹3,231 crore), subsidies (₹47 crore) and wages (₹39 crore).

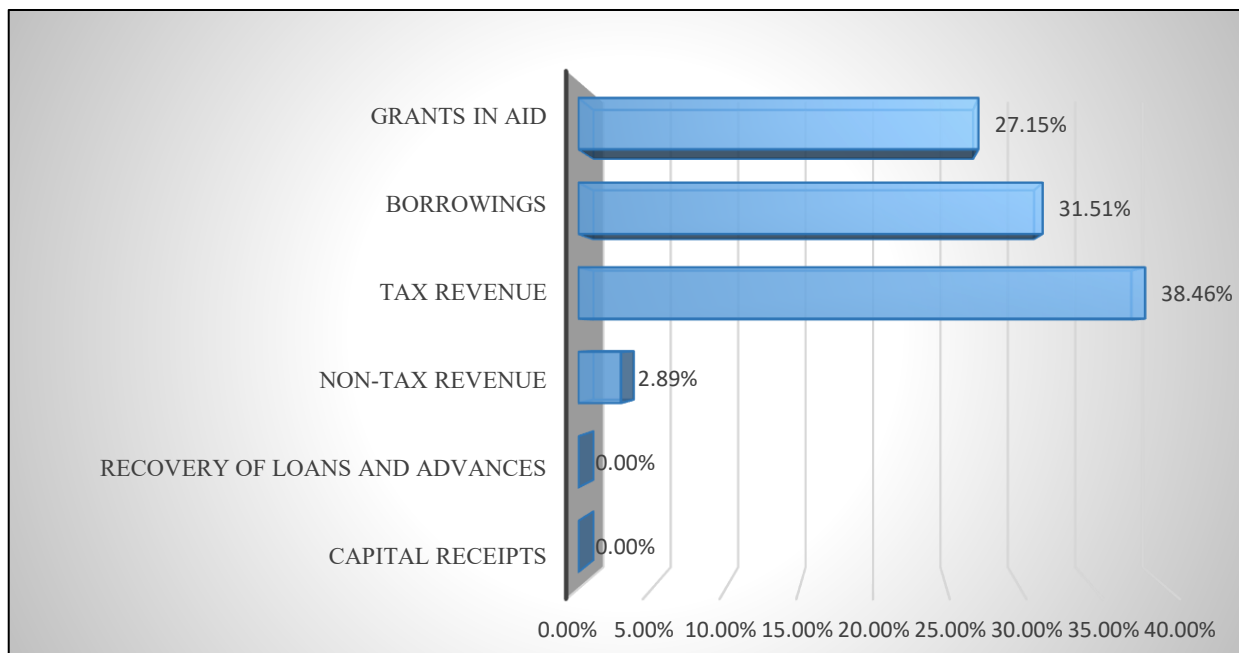
SOURCES AND APPLICATION OF FUNDS			
(₹ in crore)			
	PARTICULARS	AMOUNT	
SOURCES	Opening Cash Balance as on 1 April 2023	407.42	
	Revenue Receipts	16,086.53	
	Capital Receipts	0.20	
	Recovery of Loans and Advances	(-)0.99	
	Public Debt	7,398.93	
	Small Savings, Provident Funds <i>etc.</i>	487.53	
	Reserves Funds & Sinking Funds	475.79	
	Deposits Received	1,243.12	
	Civil Advances Repaid	12.55	
	Suspense and Miscellaneous	15,094.60	
	Remittances	3,196.30	
	TOTAL	44,401.98	
	APPLICATION	Revenue Expenditure	15,333.81
		Capital Expenditure	3,524.31
Loans Given		0.35	
Repayment of Public Debt		4,594.96	
Small Savings, Provident Funds <i>etc.</i>		530.08	
Reserves Funds & Sinking Funds		475.79	
Deposits Repaid		1,240.71	
Civil Advances Given		12.55	
Suspense and Miscellaneous		14,949.82	
Remittances		3,143.97	
Closing Cash Balance as on 31 March 2024		595.63	
TOTAL		44,401.98	

Sources and Application of Funds

Source		
	Opening Cash Balance as on 1 April 2024	407.42
	Revenue Receipts	16,086.53
	Capital Receipts	0.20
	Recovery of Loans and Advances	(-)0.99
	Public Debt	7,398.93
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	Remittances	3,196.30
	TOTAL	44,401.98

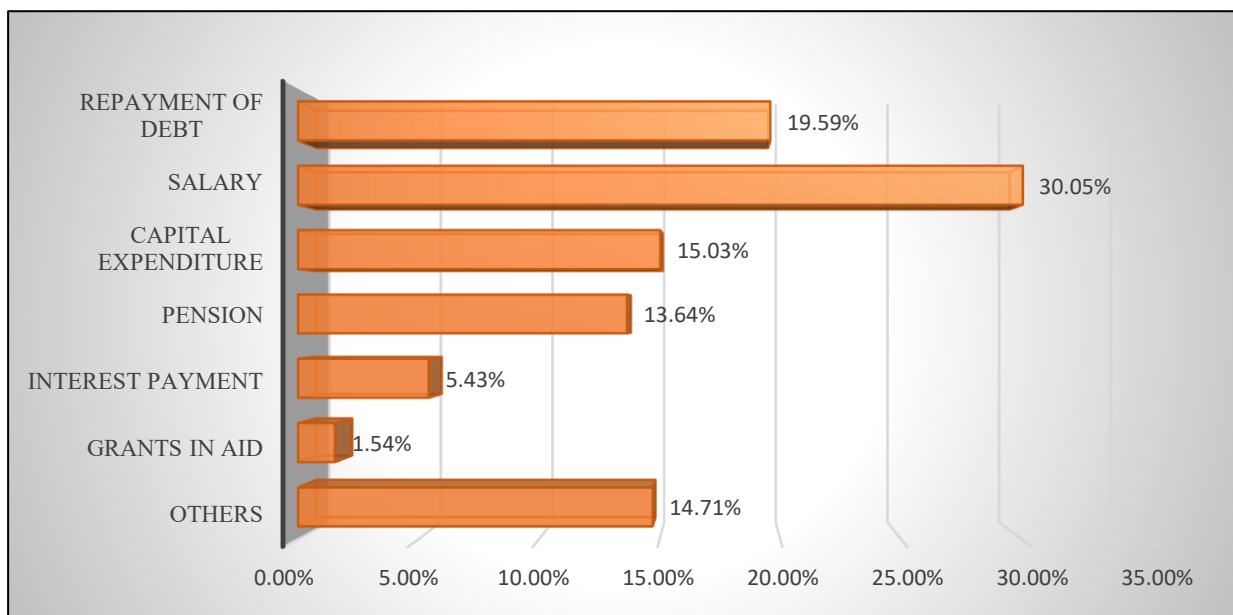
	Revenue Expenditure	15,333.81
	Capital Expenditure	3,524.31
	Loans Given	0.35
	Repayment of Public Debt	4,594.96
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	Suspense and Miscellaneous	14,949.82
	Remittances	3,143.97
	Closing Cash Balance as on 31 March 2025	595.63
	TOTAL	44,401.98

1.4.4 Where the Rupee came from



(Recovery of loans and advances was only ₹(-)1 crore which is negligible hence value is shown as zero)

1.4.5 Where the Rupee went



1.5 Financial highlight of year 2024-25

(₹ in crore)

Sl. No.	Description	Budget Estimate 2024-25	Actuals 2024-25	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP (#)
1.	Tax Revenue (a)	8,727	9,031.92	103	22
2.	Non-Tax Revenue	463	679.18	146	2
3.	Grants-in-Aid & Contributions	8,843	6,375.43	72	15
4.	Revenue Receipts (1+2+3)	18,033	16,086.53	89	39
5.	Recovery of Loans & Advances	1.51	(-)0.99	(-)66	..
6.	Other Receipts	..	..	..	..
7.	Borrowings and other liabilities (b)	5,943	2,772.74	47	7
8.	Capital Receipts (5+6+7)	5,945	2,771.75	47	7
9.	Total Receipts (4+8)	23,978	18,858.28	79	46
10.	State Fund Expenditure (11+ 13)	23,728	16,355.59	69	40
11.	State Fund Expenditure on Revenue Account	16,893	13,591.96	80	33
12.	State Fund Expenditure on Interest Payments out of Sl. No.11	1,367	1,273.69	93	3
13.	State Fund Expenditure on Capital Account	6,835	2,763.63	40	7
14.	Central Assistance Expenditure (15+16)	4,942	2,502.51	51	6
15.	Central Assistance Expenditure on Revenue Account	3,153	1,741.84	55	4
16.	Central Assistance Expenditure on Capital Account	1,789	760.67	43	2
17.	Total Expenditure (10+14+20)	28,671	18,858.45	66	46
18.	Revenue Expenditure (11+15)	20,046	15,333.81	76	37
19.	Capital Expenditure (13+16)	8,624	3,524.30	41	9
20.	Loans and Advances	1	0.35	..	..
21.	Revenue Deficit (-)/ Revenue Surplus (+) (4-18)	(-)2,012	752.72	(-)37	2
22.	Fiscal Deficit (4+5+6-17) (c)	10,636	2772.73	26	7

(a) Includes share of net (tax) proceeds assigned to the state amounting to ₹7,322.37 crore. (State Government Own Tax receipts were ₹1,709.55 crore which was 4.14 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.

(c) Fiscal Deficit - (Revenue Expenditure + Capital Expenditure + Loans and Advances disbursed + Interstate Settlement + Appropriation to Contingency Fund) - (Revenue Receipts + Misc. Capital Receipts + Recovery of Loans and Advances + Interstate Settlement)

GSDP figures (₹41,222 crore) are taken from the Statements under the Nagaland Fiscal Responsibility and Budget Management Act, 2005 laid along with the Budget 2025-26.

During the year 2024-25, revenue surplus of ₹752.72 crore (₹1,335.41 crore surplus in 2023-24) and fiscal deficit of ₹2,772.73 crore (₹1,784.47 crore deficit in 2023-24) represent 5 per cent and 7 per cent of the Gross State Domestic Product (GSDP) respectively. Fiscal deficit constituted 32 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 2024-25 against fiscal targets laid down in the Act and rules framed there under are as follows: -

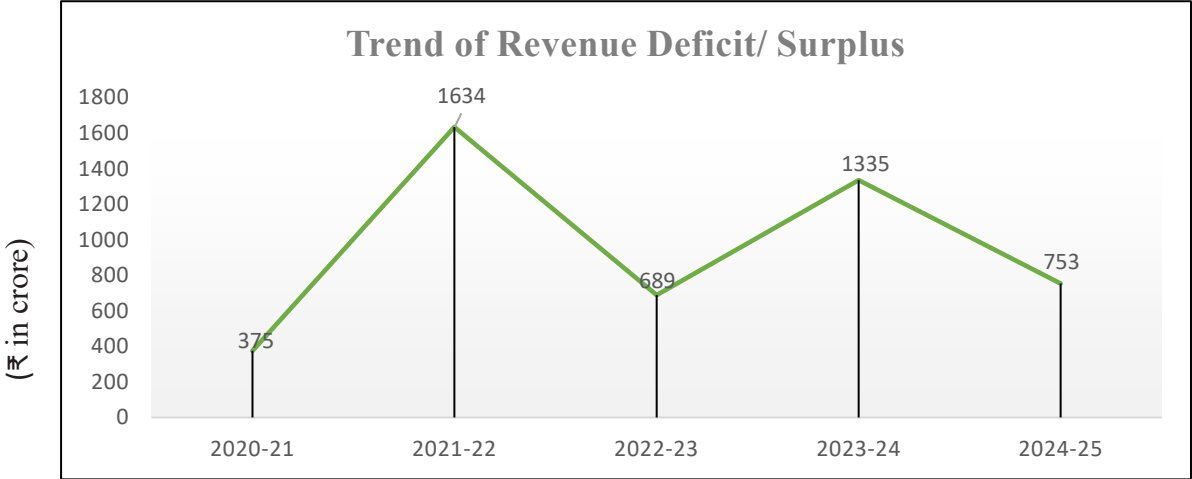
Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Actual
1	Revenue Surplus	752.72	1.70	1.83
2	Fiscal Deficit	2,772.73	3.00	6.73
3	Debt and other obligation	20,951.14	32.80	50.83
4	Outstanding Guarantees	228.56	1 per cent of Total Revenue Receipt or 1% of estimated GSDP of preceding financial year.	0.55

* Source: GSDP figure (₹41,222 crore) is taken from the Statements under The Nagaland Fiscal Responsibility and Budget Management Act, 2005.

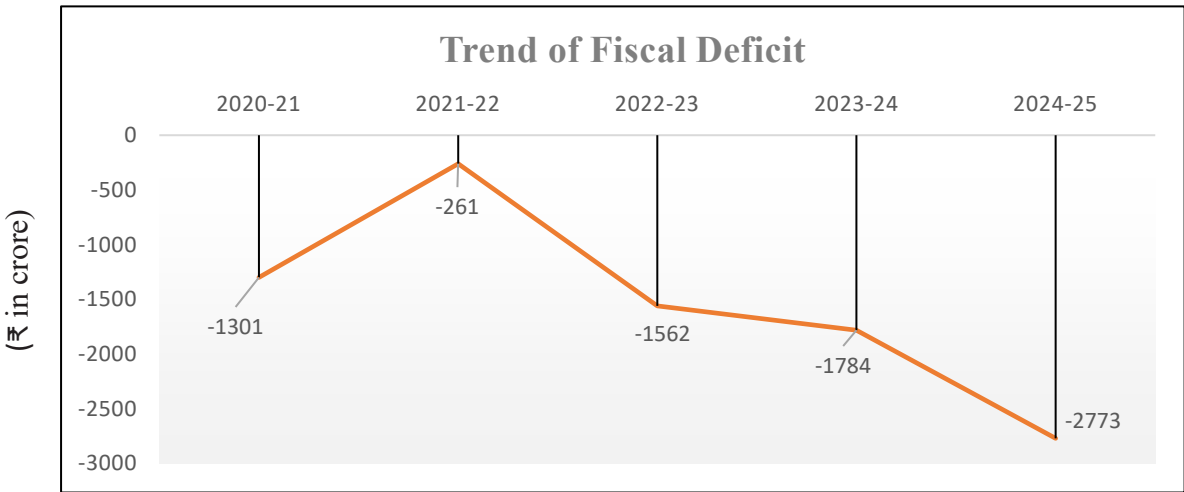
The State Government had made disclosures to the Legislature required under the Nagaland Fiscal Responsibility and Budget Management Rules, 2005.

The State Government had revenue surplus of ₹1,335.41 crore in 2023-24 and ₹752.72 crore during the year 2024-25 which was as per the target of FRBM Act. Fiscal deficit increased by ₹988.26 crore from ₹1,784.47 crore in 2023-24 to ₹2,772.73 crore in the current year and was 7 per cent of GSDP which was higher than the target of 3.00 per cent of FRBM Act. Against the target of reducing outstanding debt to 40.97 per cent of GSDP by the year 2023-24, the outstanding liabilities stood at ₹20,951.14 crore as on 31 March 2025, which is 50.83 per cent of GSDP. During the year, amount guaranteed by the State Government was ₹0.00 crore. The outstanding guarantees of ₹228.56 crore as on 1 April 2024 works out to 1 per cent of total Revenue Receipt and 0.53 per cent of GSDP (advance) of ₹41,222 crore during the year 2024-25 and thus, within the limits prescribed.

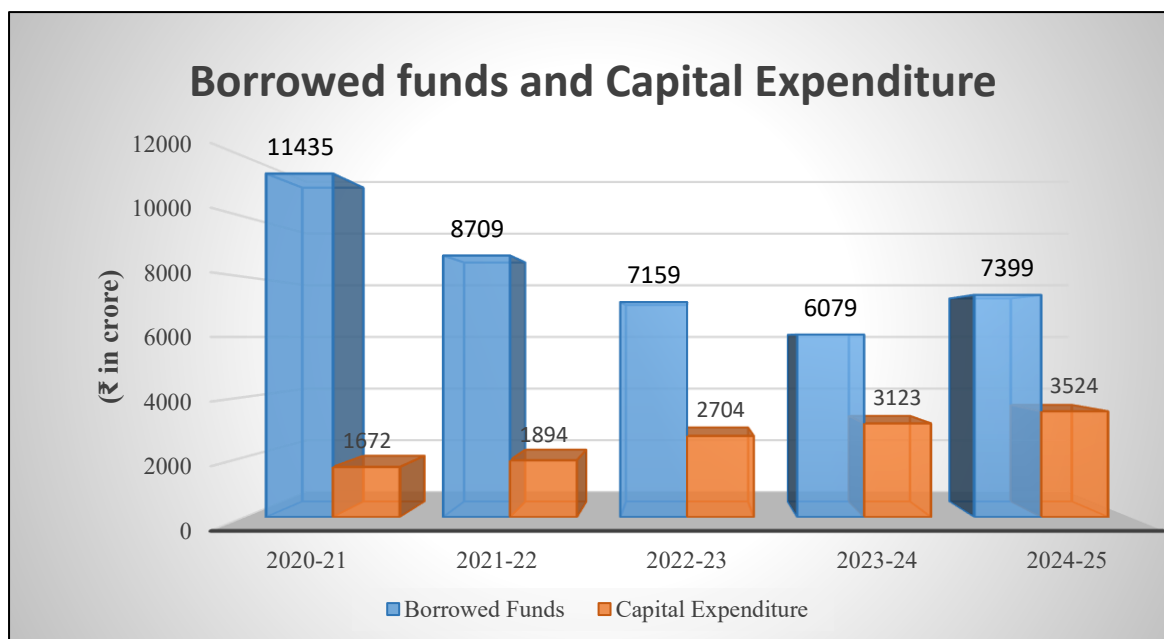
1.6.1 Trend of Revenue Deficit/Surplus



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 (₹7,398.93 crore) on capital expenditure (₹3,524.31 crore). It would therefore appear that balance of borrowings in the public debt was utilized to repay the principal (₹4,594.96 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 2024-25 was ₹16,086.53 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.

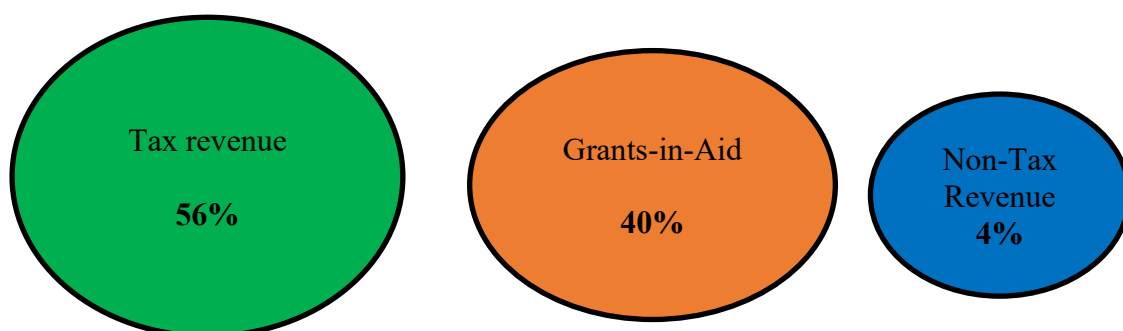
Non-Tax Revenue

- Includes interest, receipts, dividend, profits 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 (2024-25)

(₹ in crore)

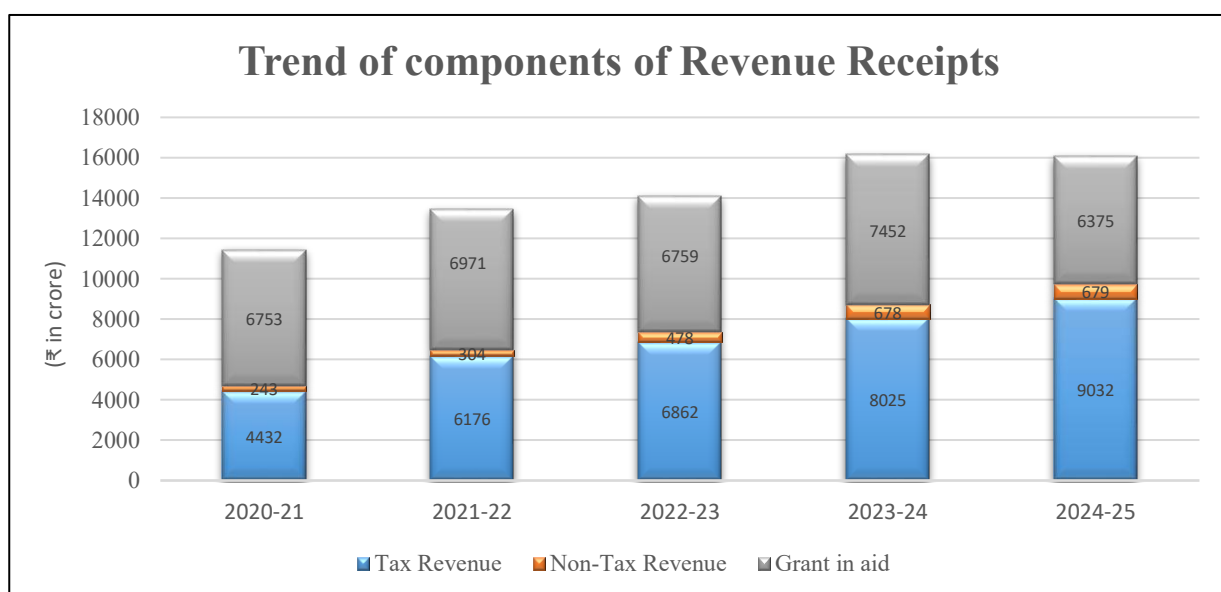
Components	Actuals
A. Tax Revenue	9,031.92
Goods and Services Tax	3,215.41
Taxes on Income and Expenditure	4,759.53
Taxes on Property and Capital Transactions	5.01
Taxes on Commodities and Services other than GST	1,051.95
B. Non-Tax Revenue	679.18
Interest Receipts, Dividend and Profits	14.37
General Services	150.08
Social Services	43.11
Economic Services	471.61
C. Grants-in-aid and Contribution	6375.42
Total –Revenue Receipts	16,086.53

2.2.2 Trend of Revenue Receipts

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenue	4,432 (15)	6,176 (19)	6,862	8,025	9,032
Non-Tax Revenue	243 (1)	304 (1)	478	678	679
Grants-in-Aid	6,753 (23)	6,971 (22)	6,759	7,452	6,375
Total Revenue	11,428 (39)	13,451 (41)	14,099 (39)	16,155 (45)	16,086 (39)
GSDP	29,313	32,424	35,934	35,611	41,222

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



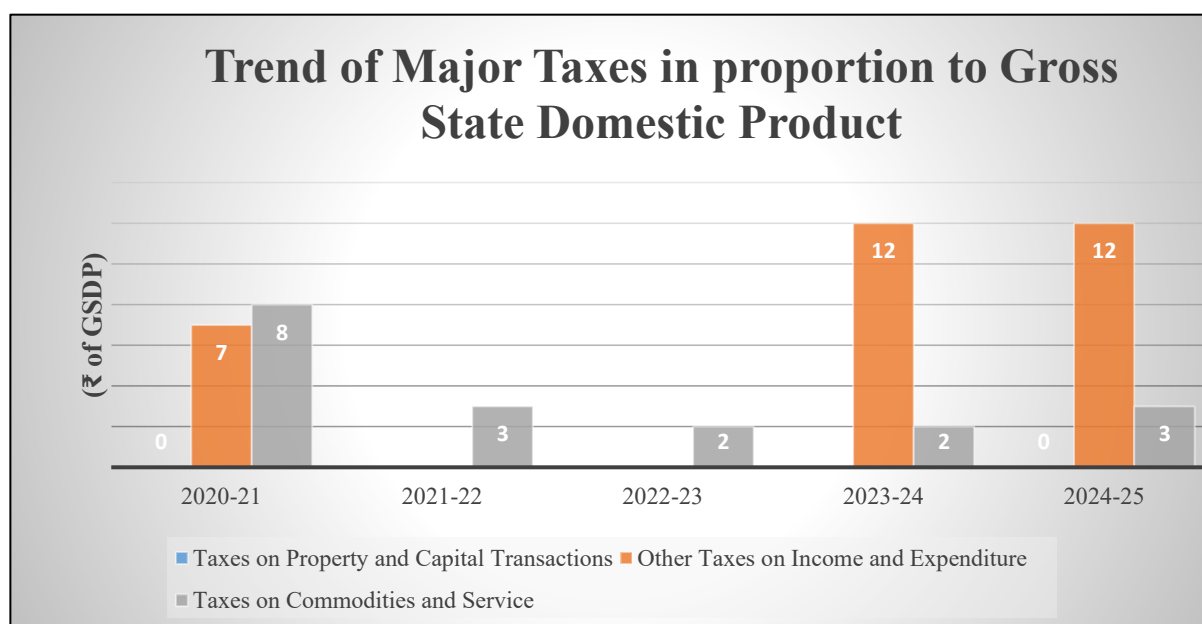
Though the GSDP increased by 16 *per cent* in 2024-25 compared to the previous year, revenue receipt decreased by 0.43 *per cent*. Tax revenue increased by 12.55 *per cent*, non-tax revenue increased by 0.15 *per cent* and Grants-in-Aid decreased by 14.45 *per cent* compared to the previous year, thus impacting the revenue receipt of the State.

2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2020-21	2021-22	2022-23	2023-24	2024-25
Taxes on Income and Expenditure	2,104	2,958	3,607	4,187	4,760
Taxes on Property and Capital Transaction	4	5	5	6	5
Taxes on Commodities and Services other than GST	641	936	764	819	1,052
Goods and Services Tax	1,683	2,277	2,486	3,013	3,215
Total Tax Revenue	4,432	6,176	6,862	8,025	9,032

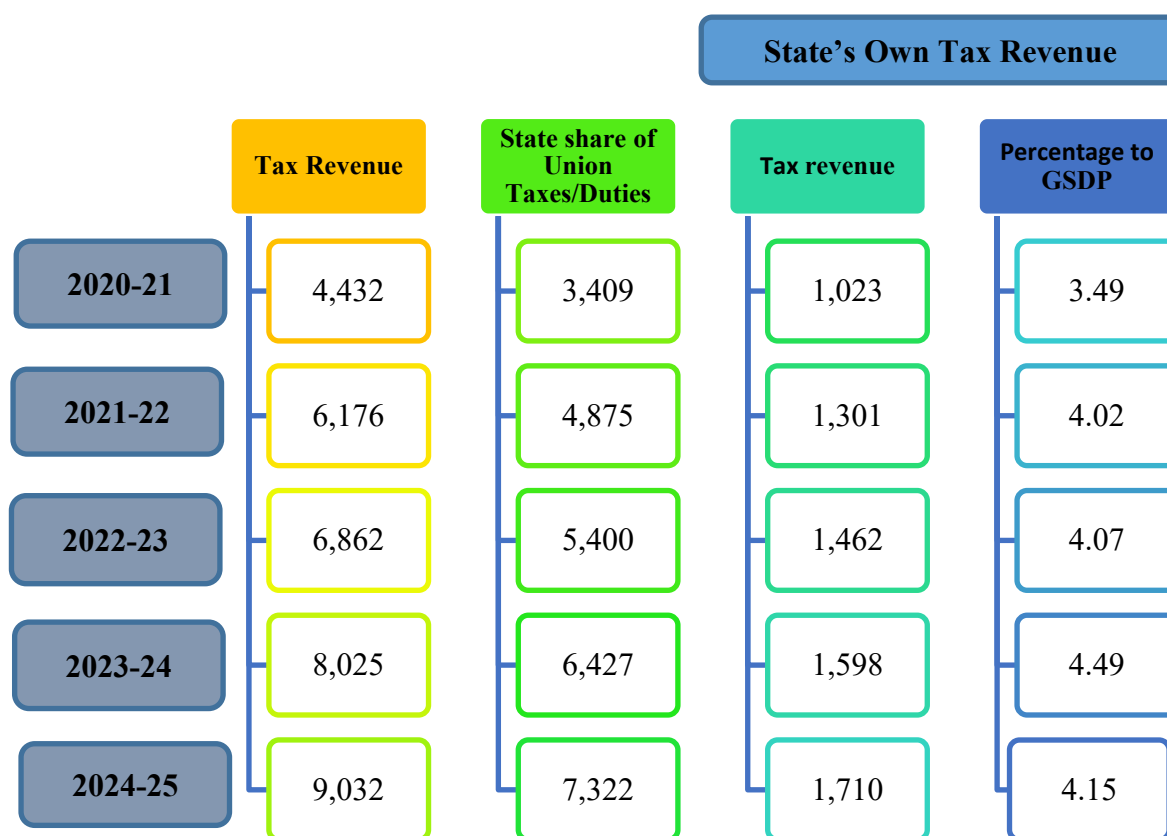
Tax Revenue of the State Government comes from two sources *viz.* State's own tax collections and devolution of Union taxes. The increase in total tax revenue during 2024-25 was mainly attributable to allocation of State share from Government of India and higher collection under Taxes on Income and Expenditure.



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)
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
2024-25	9,032	7,322	1,710	4.15



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

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
State's own Tax collection	1,023	1,301	1,462	1,598	1,710
Devolution of Union Taxes	3,409	4,875	5,400	6,427	7,322
Total Tax Revenue	4,432	6,176	6,862	8,025	9,032
Percentage of State's own tax to total tax revenue	23	21	21	20	19

The proportion of State's own tax collection in overall tax revenue ranged from 19 *per cent* to 23 *per cent* during the year 2020-21 to 2024-25.

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

(₹ in crore)

Taxes	2020-21	2021-22	2022-23	2023-24	2024-25
1. Taxes on Sales, Trade <i>etc.</i>	206	262	247	266	318
2. State Excise	5	3	4	5	5
3 Taxes on Vehicles	93	141	188	198	224
4. Stamp and Registration fees	2	3	3	4	4
5. Taxes and Duties on electricity	5	8	8	8	10
6. Land Revenue	1	1	1	1	1
7. Taxes on Goods and Passengers	16	21	22	23	38
8. Other Taxes	695	862	989	1,093	1,109
Total State's own Taxes	1,023	1,301	1,462	1,598	1,710

2.4 Efficiency of Tax Collection

(₹ in crore)

Taxes	2020-21	2021-22	2022-23	2023-24	2024-25
1. Taxes on Sales, Trade <i>etc.</i>					
Revenue collection	206	262	247	266	318
Expenditure on collection	12	14	15	22	23
Efficiency of tax collection	5.83%	5.34%	6.07%	8.27%	7.24%
2. State Excise					
Revenue collection	5	3	4	5	5
Expenditure on collection	..	..	..	25	28
Efficiency of tax collection	0.00%	0.00%	0.00%	500%	560%
3. Taxes on Vehicles, Goods and Passengers					
Revenue collection	109	162	209	221	262
Expenditure on collection	8	9	10	17	23
Efficiency of tax collection	7.34%	5.56%	4.78%	7.70%	8.78%
4. Stamp and Registration Fee					
Revenue collection	2	3	3	4	4
Expenditure on collection	..	..	..	2	2
Efficiency of tax collection	66.67%	0.00%	0.00%	50.00%	50.00%

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

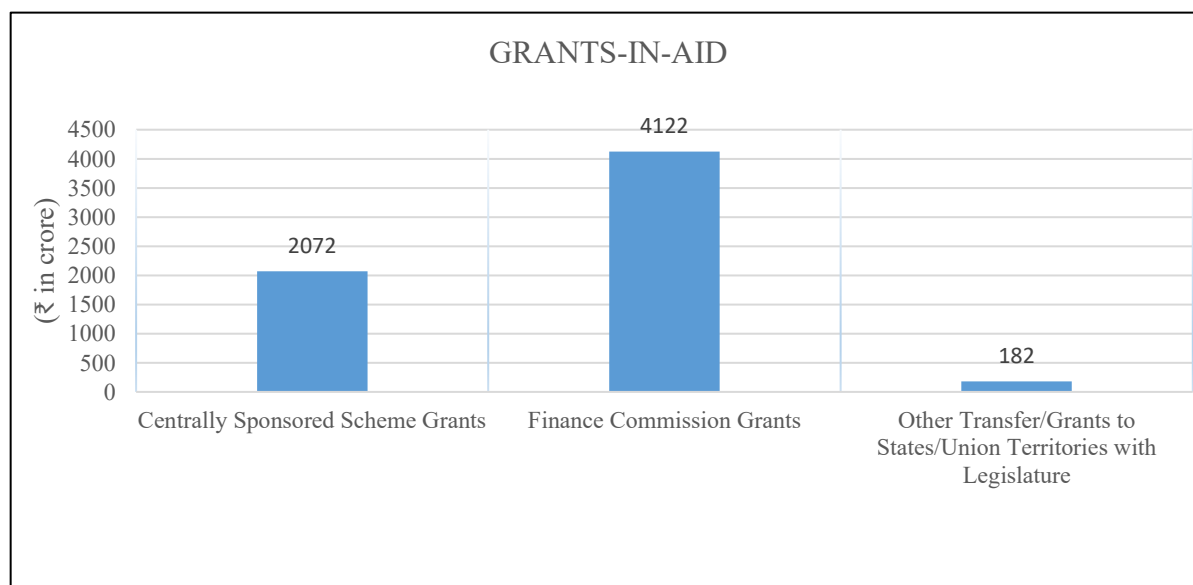
2.5 Trend in state's share of Union Taxes over the past five years

(₹ in crore)

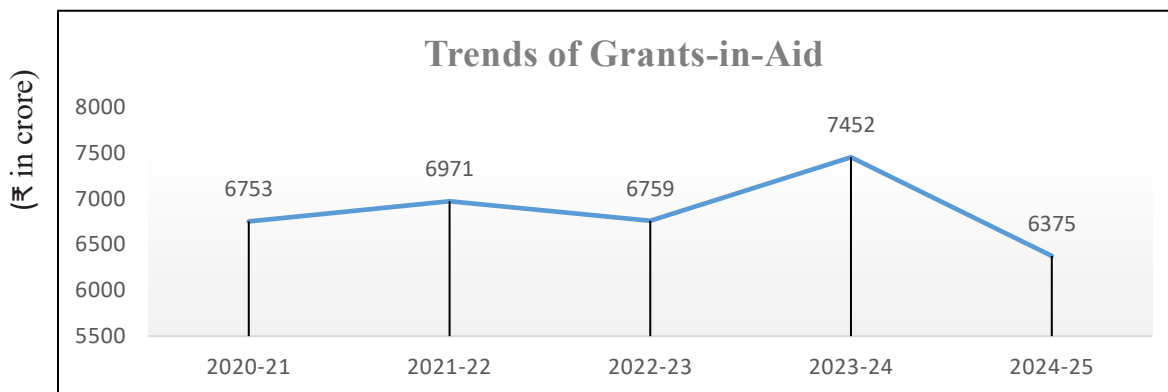
Description	2020-21	2021-22	2022-23	2023-24	2024-25
Central Goods and Services Tax	1,020	1,446	1,527	1,951	2,138
Integrated Goods and Services Tax	..	..	..	..	..
Corporation Tax	1,024	1,461	1,809	1,929	2,078
Taxes on Income other than Corporation Tax	1,049	1,467	1,769	2,228	2,650
Taxes on Wealth	..	..	..	..	..
Customs	185	315	212	225	372
Union Excise Duties	115	144	67	85	72
Service Tax	14	37	8	1	..
Other Taxes and Duties on Commodities and Services	2	5	9	8	12
State's share of Union Taxes/ Duties	3,409	4,875	5,400	6,427	7,322
Total Tax Revenue	4,432	6,176	6,862	8,025	9,032
Percentage of Union Taxes to Total Tax Revenue	77	79	79	80	81

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 2024-25 under Grants-in-Aid were ₹6,375.43 crore as shown below.



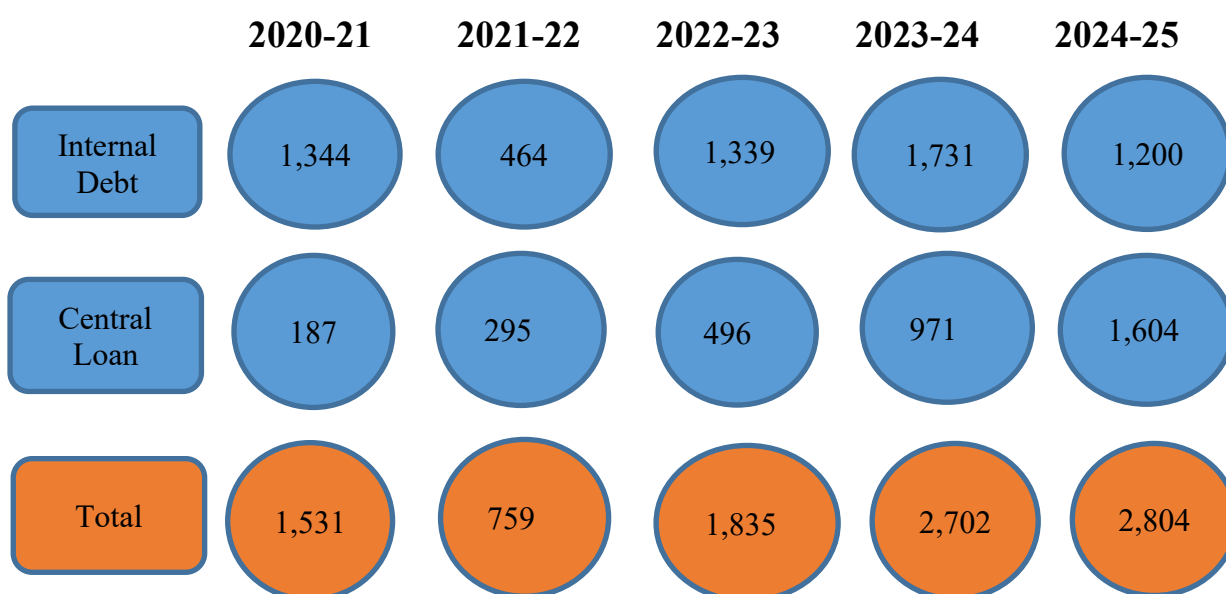
The share of Grants for Centrally Sponsored Scheme to total of Grants-in-Aid increased by 9.67 per cent during 2023-24 and decreased by 28.97 per cent during 2024-25, while the share of Finance Commission Grants decreased by 7.67 per cent during 2023-24 and further decreased by 9.11 per cent during 2024-25. Other Transfer/Grants to States/Union Territories with Legislature no grants were allotted during 2023-24 and increased by 100 per cent during 2024-25.



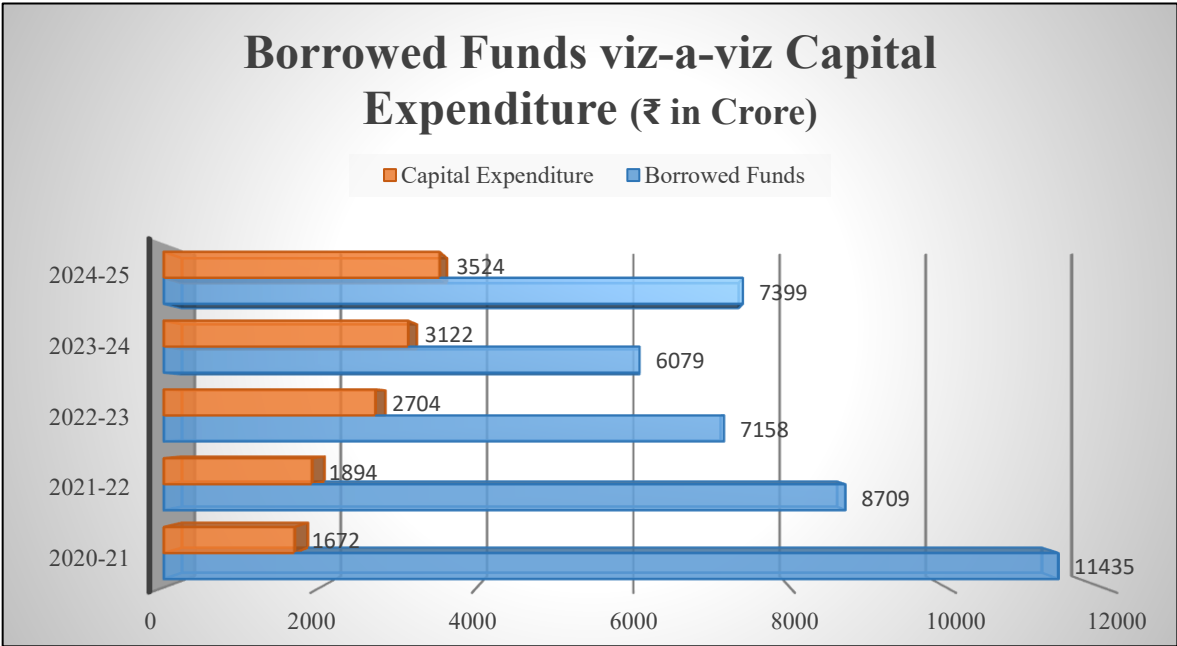
2.7 Public Debt

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

Description	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Internal Debt	1,344	464	1,339	1,731	1,200
Central Loans	187	295	496	971	1,604
Total	1,531	759	1,835	2,702	2,804



During the year 2024-25, four loans totaling ₹1,550.00 crore were raised from the open market at interest rates varying from 7.10 per cent to 7.45 per cent and the same are redeemable during the period 2034 and 2035. In addition, the State Government raised loan of ₹114.20 crore from financial institutions. An amount of ₹4,121.88 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 2024-25 aggregated to ₹5,786.08 crore. The Government also received ₹1,612.85 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	<ul style="list-style-type: none">Includes Justice, Police, Jail, PWD, Interest, Pension <i>etc.</i>
Social Services	<ul style="list-style-type: none">Includes Education, Health & Family Welfare, Water Supply <i>etc.</i>
Economic Services	<ul style="list-style-type: none">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	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Estimates	13,643	13,695	14,399	15,100	16,893
Actuals	11,052	11,817	13,410	14,820	15,334
Gap	2,591	1,878	989	280	1,559
Percentage of variation of Actuals against BE	19%	14%	7%	2%	9%

Around 75 per cent of the total revenue expenditure was incurred on committed expenses viz. on Salaries and Wages (₹7,087.51 crore), Interest payment (₹1,173.42 crore), Pensions (₹3,231.16 crore) and subsidies (₹47.12 crore).

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

(₹ in crore)

Component	2020-21	2021-22	2022-23	2023-24	2024-25
Total revenue expenditure	11,052	11,817	13,410	14,820	15,334
Committed revenue expenditure #	8,213	9,167	9,998	10,939	11,539
Percentage of committed revenue expenditure to total revenue expenditure	74	78	75	74	75
Uncommitted revenue expenditure	2,839	2,650	3,412	3,881	3,795

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

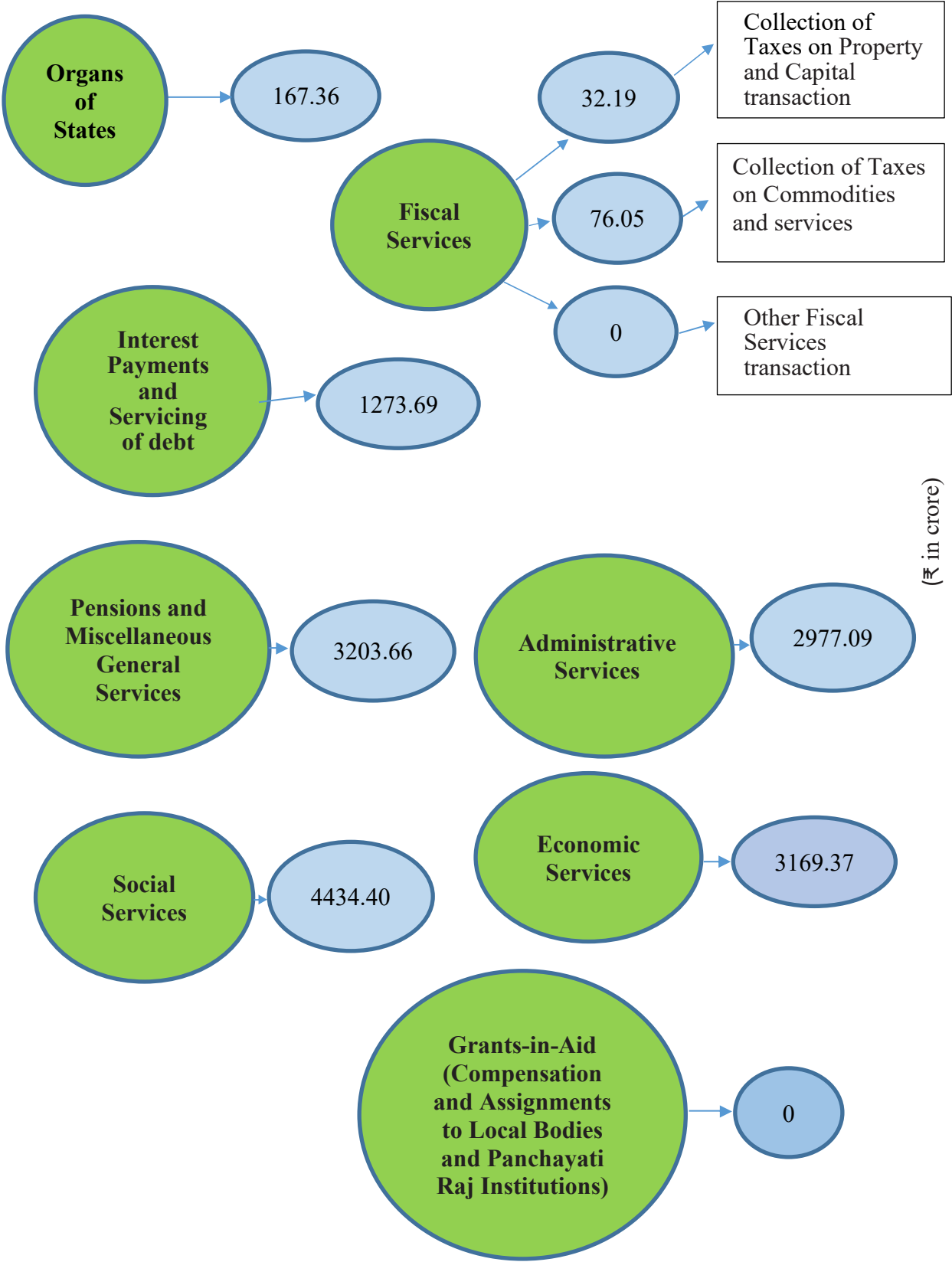
As may be seen from the table above, the uncommitted revenue expenditure available for implementation of various schemes has increased by 34 per cent from ₹2,839 crore in 2020-21 to ₹3,796 crore in 2024-25. The total revenue expenditure increased by 39 per cent from ₹11,052 crore in 2020-21 to ₹15,334 crore in 2024-25 and committed revenue expenditure increased by 41 per cent over the same period.

3.2.1 Sectoral distribution of Revenue Expenditure (2023-24)

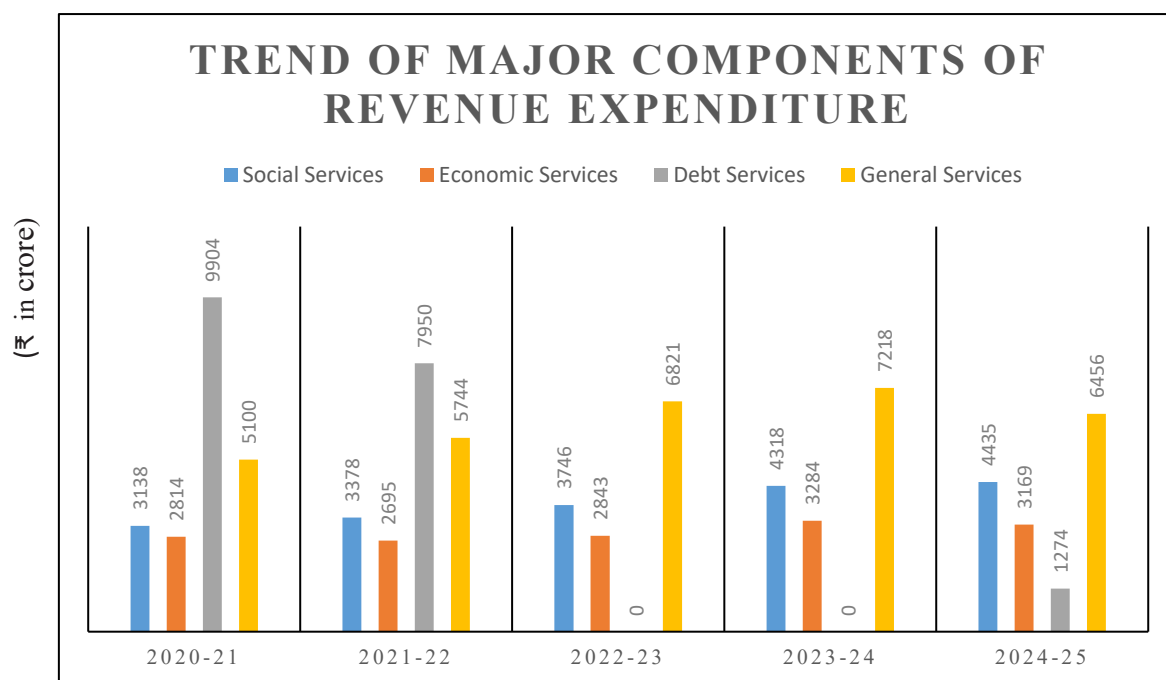
(₹ in crore)

Components	Amount	Percentage
A. Organs of States	167.36	1
B. Fiscal Services	108.24	1
(i) Collection of Taxes on Property and Capital transaction	32.19	..
(ii) Collection of Taxes on Commodities and services	76.05	..
(iii) Other Fiscal Services	..	..
C. Interest Payments and Servicing of debt	1,273.69	8
D. Administrative Services	2,977.09	19
E. Pensions and Miscellaneous General Services	3,203.66	21
F. Social Services	4,434.40	29
G. Economic Services	3,169.37	21
H. Grants-in-Aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)	..	..
Total Expenditure (Revenue Accounts)	15,333.81	100

Sectoral distribution of Revenue Expenditure (2024-25)



3.2.2 Major components of Revenue Expenditure 2020-21 to 2024-25



Note: Amount under Debt Services is excluded from General Services during 2024-25 in the chart above.

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 2024-25 amounting to ₹3,524.31 crore (8.55 per cent of GSDP) was greater than the Budget Estimates by ₹932.90 crore. The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2020-21 onwards. This can be seen from the table below:-

(₹ in crore)

Sl. No.	Components	2020-21	2021-22	2022-23	2023-24	2024-25
1	Budget (B.E.)	2,377	2,361	3,030	1,803	2,591
2	Actual Expenditure	1,672	1,894	2,704	3,122	3,524
3	Percentage of Actual Exp. to B.E.	70%	80%	89%	173%	136%
4	Yearly growth in Capital Expenditure	39%	13%	43%	15%	13%
5	GSDP	29,313	32,424	35,934	35,611	41,222
6	Yearly growth in GSDP	(-) 4%	11%	11%	(-)1%	16%

3.3.1 Sectoral distribution of Capital Expenditure

During 2024-25, the Government spent ₹3,524.31 crore on Capital Expenditure excluding loans and advances and had not invested in any Companies/Corporations and societies, at the end of March 2025. 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 2024-25.

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)

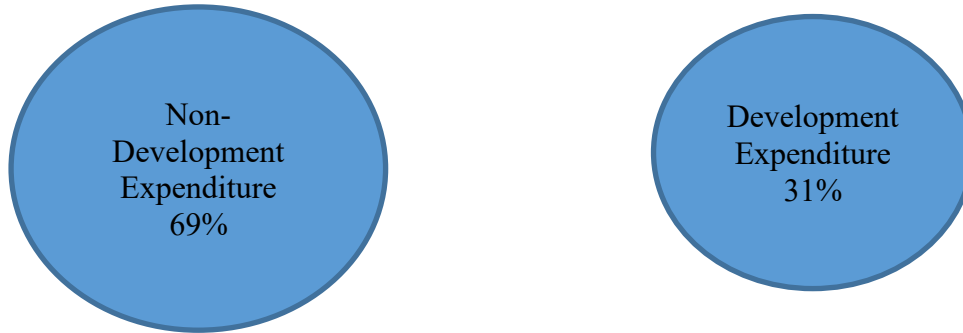
Sl. No.	Sector		2020-21	2021-22	2022-23	2023-24	2024-25
(A)	General Services	Capital	410	293	447	528	682
		Revenue	5,100	5,744	6,821	7,218	7,730
(B)	Social Services	Capital	508	916	1,094	1,055	1,354
		Revenue	3,138	3,378	3,746	4,318	4,434
(C)	Economic Service	Capital	754	684	1163	1540	1,487
		Revenue	2,814	2,695	2,844	3,284	3,169
(D)	Grants-in-Aid and Contribution*	Capital	..	..	..	..	159
		Revenue	195	216	197	630	362

* The amount are distributed at Sector A, B and C

Chapter IV

Development and Non-Development Expenditure

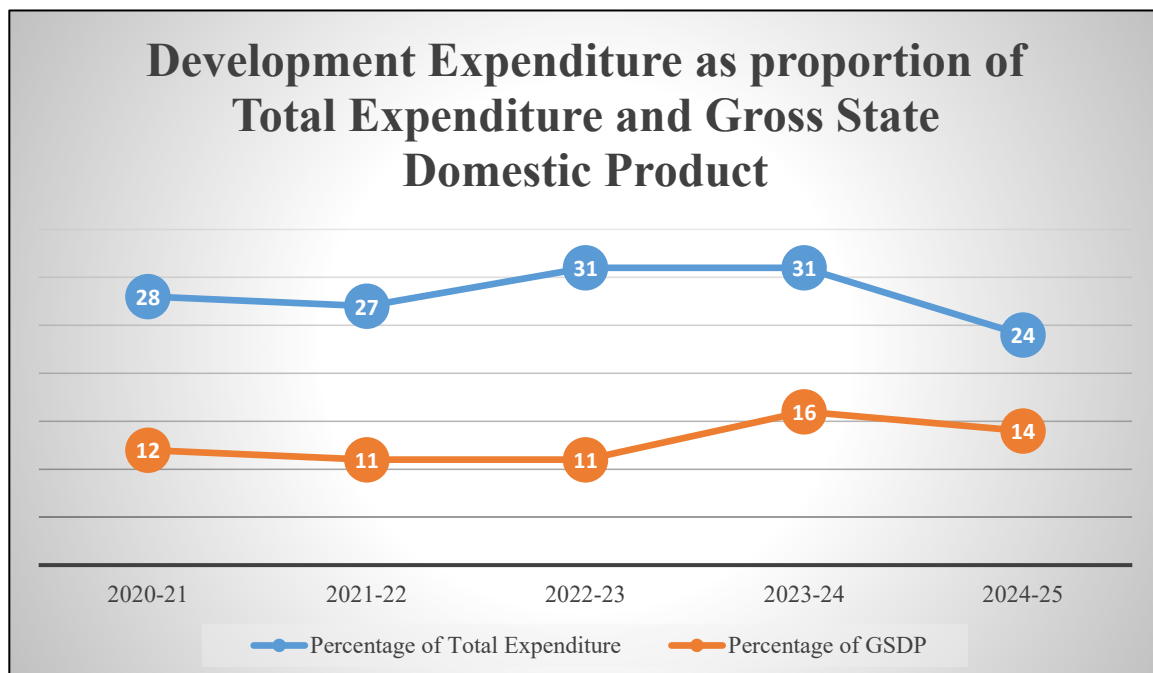
4.1 Distribution of Expenditure (2024-25)



4.2 Development Expenditure

Development and Non-development expenditure are not depicted in the Finance Accounts to achieve uniformity across the states of India. However, a brief analysis is made as the budget and booking is done in the State of Nagaland.

Development expenditure (both Revenue, Capital and Loans and Advances) during 2024-25 was ₹5,629.55 crore constituting 24 per cent of total expenditure of ₹23,453.43 crore. This comprised ₹3,124.23 crore under state development, ₹2,505.32 crore under Centrally Sponsored/Central Scheme and ₹0 crore on Loans and Advances.

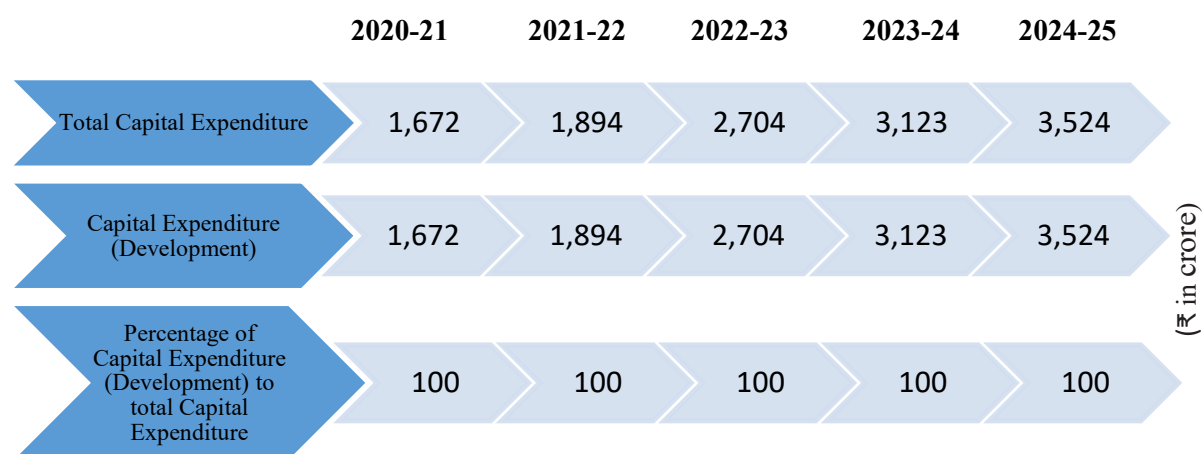


Development expenditure under the revenue sector increased to ₹2,481 crores in 2023-24 and decreased to ₹2,105.24 crores in 2024-25. In Capital Sector, Development Expenditure witnessed increase of 13 *per cent* from ₹3,123 crores in 2023-24 to ₹3,524.31 crores in 2024-25. The share of Centrally Sponsored Schemes/Central Schemes (Revenue ₹1,741.84 crores and Capital ₹763.47 crores) in Development Expenditure increased by ₹281 crores in 2023-24 and decreased by ₹206.69 crores in 2023-24 to 2024-25.

4.2.1. Development Expenditure under Capital Account

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Total Capital Expenditure	1,672	1,894	2,704	3,123	3,524
Capital Expenditure (Development)	1,672	1,894	2,704	3,123	3,524
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:-

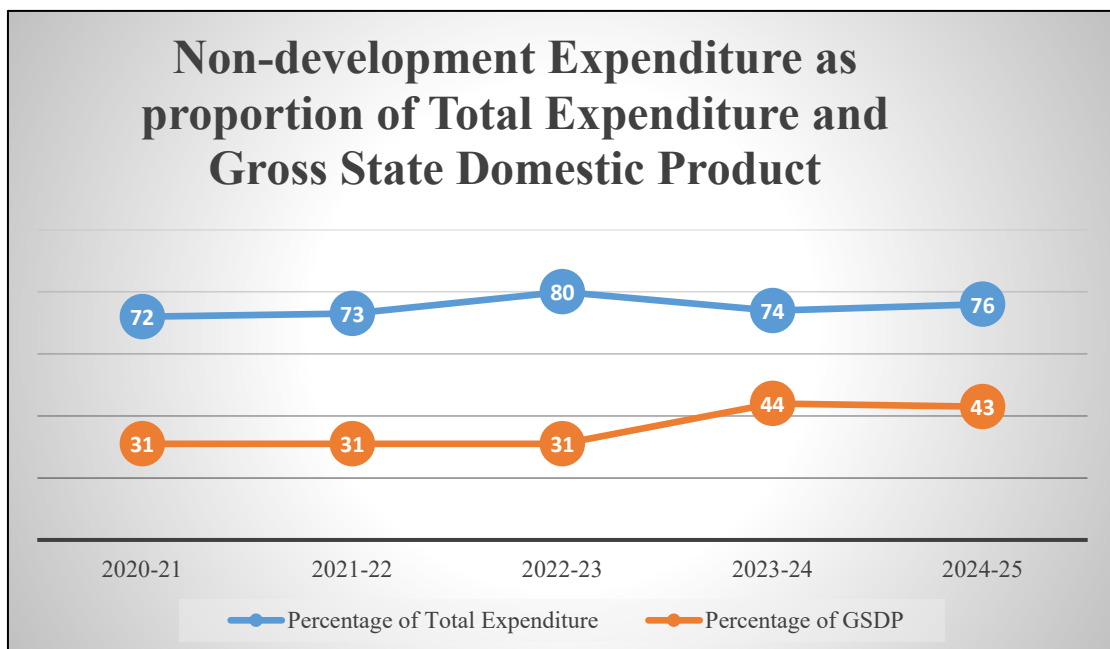
Major Heads	Amount (₹ in crore)	Purpose
7610-Loans to Government Servant <i>etc.</i>	0.35	Advances for purchase of Computer
Total	0.35	

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.

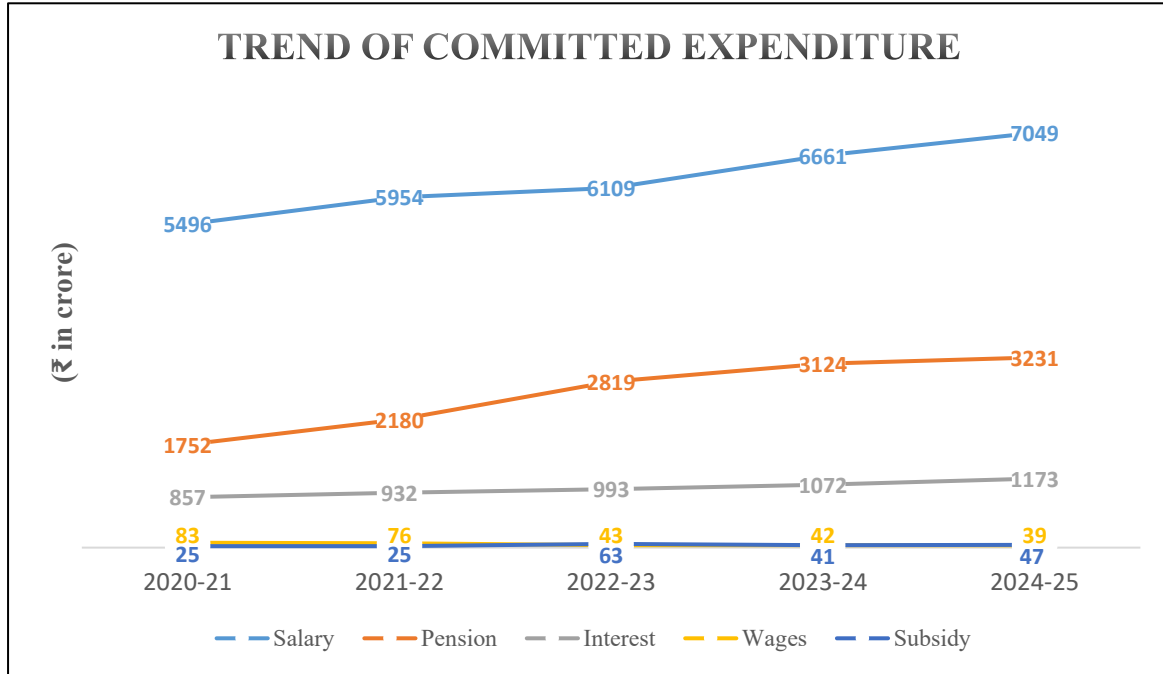
Non-development expenditure (both Revenue, Capital and Loans and Advances) during 2024-25 was ₹17,823.84 crore constituting 76 per cent of total expenditure of ₹23,453.43 crore. This comprised of ₹13,228.53 crore under the State Non-development and ₹4,595.31 on Loans and Advances. There was no Non-development expenditure under Centrally Sponsored/Central Scheme.

The expenditure on salary and wages amounting to ₹7,087.51 crore was 40 per cent of total Non-development expenditure.



4.4 Committed Expenditure

Expenditure on salaries, pensions and interest payments showed an increase in 2024-25 over the previous year, mainly on account of revision of pay and pension.



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

(₹ in crore)

Component	2020-21	2021-22	2022-23	2023-24	2024-25
Committed Expenditure	8,213	9,167	9,998	10,940	11,539
Revenue Expenditure	11,052	11,817	13,410	14,820	15,334
Revenue Receipts	11,427	13,451	14,099	16,155	16,086
Percentage of committed expenditure to Revenue Receipts	72	68	71	68	72
Percentage of committed expenditure to Revenue Expenditure	74	78	75	74	75

The committed expenditure increased by 41 per cent from 2020-21 to 2024-25 while revenue expenditure registered a growth of 39 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 2024-25

(₹ in crore)

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Surrender	Total Budget	Actual Expenditure (Net)	Savings(-) Excess (+)
1.	Revenue Voted <i>Charged</i>	15,476.60 <i>1,416.27</i>	687.82 <i>7.36</i>	2,131.32 <i>94.83</i>	14,033.10 <i>1,328.80</i>	14,094.07 <i>1,325.63</i>	(+) 60.97 <i>(-) 3.17</i>
2.	Capital Voted <i>Charged</i>	2,591.41 <i>..</i>	2,435.09 <i>1.41</i>	1,504.38 <i>..</i>	3,522.12 <i>1.40</i>	3,553.63 <i>1.41</i>	(+) 31.51 <i>..</i>
3.	Public Debt <i>Charged</i>	4,243.02	<i>..</i>	<i>..</i>	4,243.02	4,594.96	(+) 351.94
4.	Loans and Advances Voted	0.56	<i>..</i>	0.21	0.35	0.35	<i>..</i>
	Total	18,068.57 <i>5,659.29</i>	3,122.91 <i>8.77</i>	3,635.91 <i>94.83</i>	17,555.57 <i>5,573.22</i>	17,647.05 <i>5,922.00</i>	(+) 92.48 (+) 348.77

5.2 Trend of Savings/Excess during the past five years

(₹ in crore)

Year	Savings (-)/Excess (+)				
	Revenue	Capital	Public Debt	Loan & Advances	Total
2020-21	(-) 2906	(-) 1221	(-) 123	<i>..</i>	(-) 4250
2021-22	(-) 21	(-) 194	(-) 91	<i>..</i>	(-) 306
2022-23	(+) 184	(+) 272	<i>..</i>	<i>..</i>	(+) 456
2023-24	(-) 164	(+) 256	(+) 1	<i>..</i>	(+) 93
2024-25	(+) 58	(+) 31	(+) 352	<i>..</i>	(+) 441

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 are given below:

<i>(₹ in crore)</i>						
Grant	Nomenclature	2020-21	2021-22	2022-23	2023-24	2024-25
18	Pensions and other Retirement Benefits	..	..	..	..	357
26	Civil Secretariat	293	240	145	66	60
27	Planning Machinery	569	661	562	216	264
31	School Education	247	14	58	266	191
32	Higher Education	97	92	120	118	34
35	Medical, Public Health and Family Welfare	142	279	114	118	42
36	Urban Development	..	..	..	..	193
37	Municipal Administration	..	..	..	..	158
42	Rural Development	624	601	..	566	1108
43	Social Security and Welfare	23	32	143	41	73
48	Agriculture	92	186	25	79	188
51	Fisheries	30	8	2	41	55
52	Forest, Environment & wildlife	..	..	..	..	41
53	Industries	1	4	5	82	63
55	Power	..	..	..	..	62
58	Roads & Bridges	..	..	..	..	361
59	Water Resources	..	..	..	..	232
60	Water Supply	..	..	..	..	29
65	State Council of Education Research and Training	8	7	4	36	52
68	Police Engineering Project	10	..	1	35	21
75	Servicing of Debt	..	..	..	..	95
76	Women Welfare	..	..	..	..	49

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 2024-25, Supplementary grants totaling ₹37.47 crore (0.16 per cent of total expenditure) proved unnecessary in some cases. Instances 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.	08 - Sales Tax	22.92	0.06	22.86	0.06
2.	20- Relief, Rehabilitation etc.	1.20	0.06	0.80	0.40
3.	27- Planning Machinery	1.79	0.14	1.79	..
4.	40- Employment & Craftsmen Training	39.45	0.41	36.01	3.44
5.	49- Soil & Water Conservation	68.26	0.34	67.64	0.62
Total A		133.62	1.01	129.10	4.52
(B) Capital (Voted)					
6.	42- Rural Development	4.40	2.28	4.28	0.12
7.	60- Water Supply	63.10	18.22	52.12	10.98
8.	65- State Council of Educational Research and Training	29.13	15.96	20.31	8.82
Total B		96.62	36.46	76.71	19.92
Grand Total (A + B)		230.24	37.47	205.81	24.44

Chapter VI

Assets and Liabilities

6.1 Assets

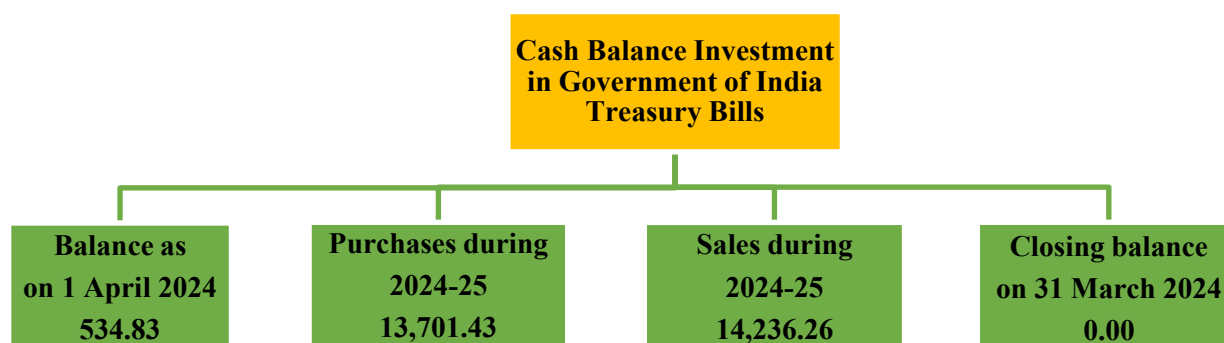
The existing forms of accounts do not clearly depict valuation of Government assets like land, buildings *etc.*, except during the year of acquisition or purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the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

Total investment as share capital in non-financial Public Sector Undertakings (PSUs) stood at ₹340 crore at the end of the year of 2024-25. And dividends received during the year was ₹3 crore on total investment.

Cash Balance with RBI stood at ₹407.42 crore on 1 April 2024 and ₹595.63 crore at the end of March 2025. In addition, Government had invested an amount of ₹13,701.43 crore on 73 occasions in 14 days Treasury Bills and re-discounted Treasury Bills worth ₹14,236.26 crore on 191 occasions during 2024-25. The position of investment during the year 2024-25 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2024	Purchases during 2024-25	Sales during 2024-25	Closing balance on 31 March 2025
534.83	13,701.43	14,236.26	0.00



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 2024-25 was ₹1,236.66 (3% of GSDP) crore. Against this, Government of Nagaland has availed open market borrowing for ₹1,550.00 crore.

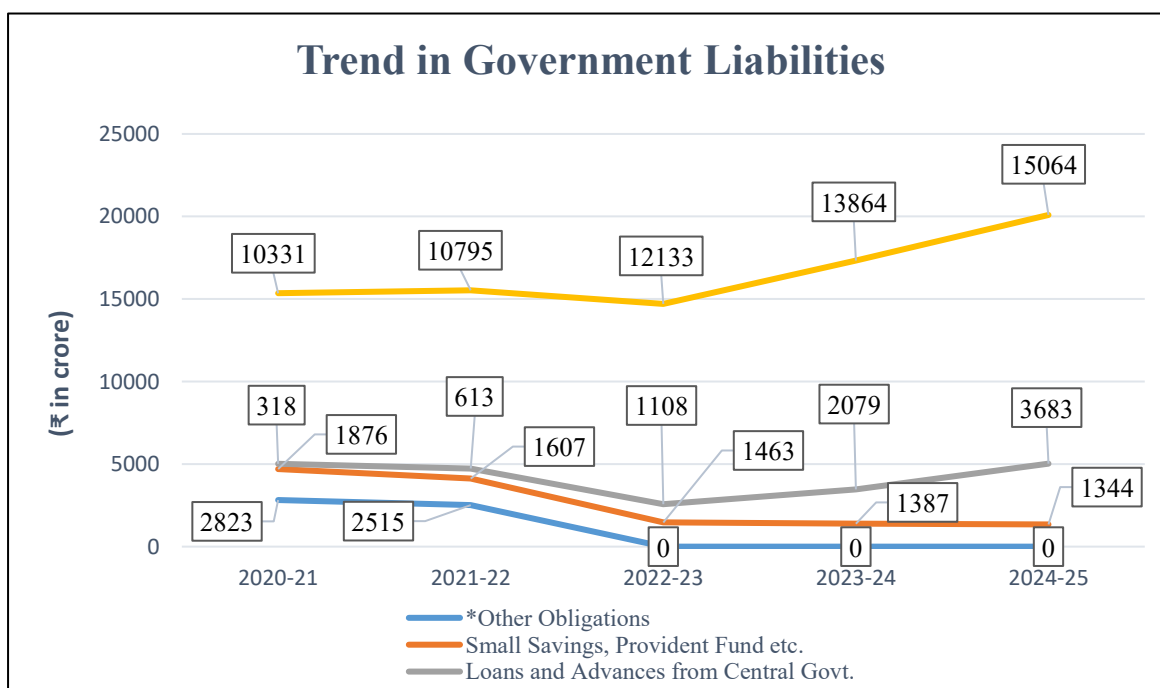
Details of the Public Debt and total liabilities of the State Government are as under:

(₹ in crore)

Year	Public Debt	Per cent of GSDP	Public Account*	Per cent of GSDP	Total Liabilities	Per cent of GSDP
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
2024-25	18,748	45	2,203	5	20,951	51

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

Public Debt and other liabilities showed a net increase of ₹2,764 crore (15.20 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 Government 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
2020-21	..	175	..
2021-22	..	190	..
2022-23	..	190	..
2023-24	..	229	..
2024-25	..	229	..

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the	
		Principal	Interest
2020-21	..	175	..
2021-22	..	190	..
2022-23	..	190	..
2023-24	..	229	..
2024-25	..	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 2025, 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 2024-25 was ₹37 crore. The information relating to recovery of interest in arrear was not made available by the State Government. During 2024-25, only (-)₹0.99 crore was received towards repayment of loans and advances, out of which (-)₹2.74 crore relates to repayment of loans to government servants. Effective steps to recover the outstanding loans would help the Government improve its fiscal position.

Note: The Accounts depicts a negative figures under recovery head mainly due to misbooking of Festival Advances under MH 7610 which is adjusted by contra crediting to the head.

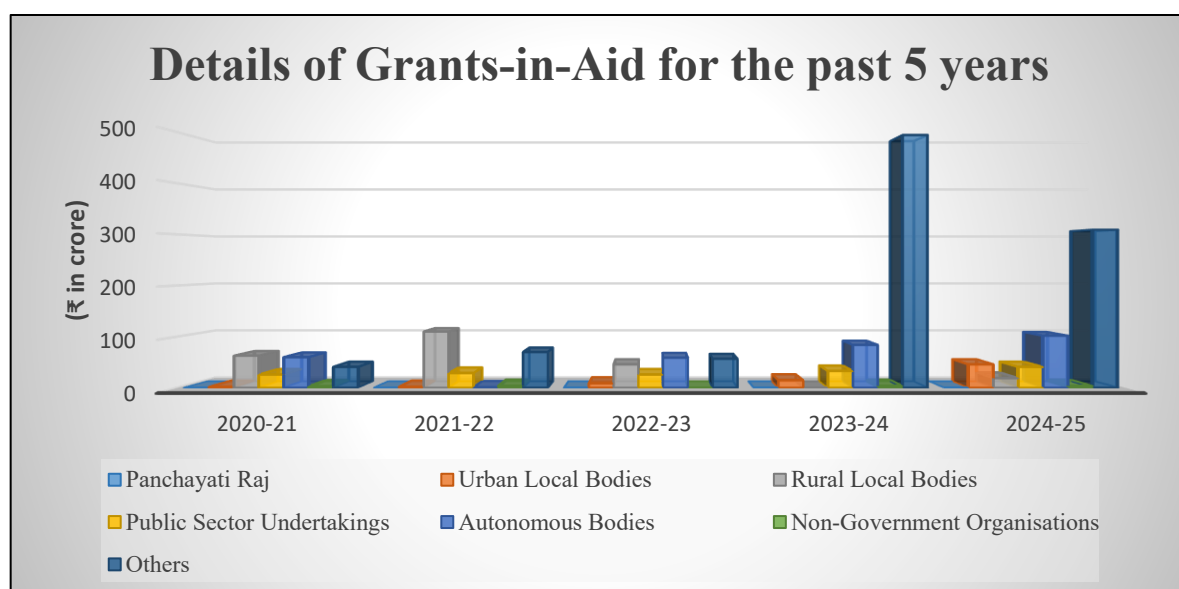
7.3 Financial Assistances to Local Bodies and others

Grants-in-Aid given to Local Bodies, NGOs, PSUs, Autonomous Bodies and Other Institutions increased from ₹195 crore in 2020-21 to ₹521 crore in 2024-25. Grants to Municipal Corporations and Municipalities (₹46 crore) represent 8.83 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	2020-21	2021-22	2022-23	2023-24	2024-25
1	Panchayati Raj	..	..	..	..	..
2	Urban Local Bodies	2	2	9	15	46
3	Rural Local Bodies	63	110	46	..	19
4	Public Sector Undertakings	26	29	26	33	41
5	Autonomous Bodies	60	1	59	84	102
6	Non-Government Organisations	3	4	..	4	4
7	Others	41	70	57	494	309
	Total	195	216	197	630	521



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

(₹ in crore)

Sl. No.	Name of Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
1	Panchayati Raj	..	..	..	..	..
2	Urban Local Bodies	..	..	..	..	..
3	Rural Local Bodies	..	..	..	..	..
4	Public Sector Undertakings	..	..	..	..	..
5	Autonomous Bodies	..	..	..	..	..
6	Non-Government Organisations	..	..	..	..	..
7	Others	..	26	61	67	159
	Total	..	26	61	67	159

7.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2024	As on 31 March 2025	Net increase (+)/ decrease(-)
Cash Balances	407.42	595.63	(+) 188.21
Investment from cash balance (GOI Treasury Bills)	534.83	..	(-) 534.83
Investment from earmarked fund balances	1,739.72	1,977.41	(+) 237.69
(a) Sinking Fund	1,680.69	1,915.06	(+) 234.37
(b) Guarantee Redemption Fund	43.59	46.90	(+) 3.31
(c) General and Other Reserve Fund	15.43	15.43	..
Interest realized during the year	3.23	3.12	(-) 0.11

State Government had a positive closing cash balance at the end of 31 March 2025. Interest receipt on the investment of cash balance has decreased by 3.41 *per cent* from ₹3.23 crore to ₹3.12 crore in 2024-25.

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 2025, DCC bills for 307 AC bills amounting to ₹448.17 crore were not received as given below:-

Year	Number of pending DC bills	Amount (₹ in crore)
Upto 2023-24	243	293.30
2024-25 [#]	64	154.87
Total	307*	448.17

[#] Excluding 26 AC Bills of ₹13.56 crore drawn in the month of March 2025

* 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	2020-21		2021-22		2022-23		2023-24		2024-25	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658- Suspense Accounts										
101- Pay and Accounts Office- Suspense	179.91	163.54	191.51	189.98	207.77	201.86	208.11	232.64	240.53	232.64
Net	16.37 Dr.		1.53 Dr.		5.91 Dr.		24.53 Cr.		7.89 Dr.	
102- Suspense Account (Civil)	18.94	1.69	18.94	1.69	18.94	1.69	18.95	1.70	12.80	0.10
Net	17.25 Dr.		17.25 Dr.		17.25 Dr.		17.25 Dr.		12.70 Dr.	
107- Cash Settlement Suspense Account	34.87	..	34.87	..	34.87	..	34.87	..	34.87	..
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	50.66	10.04	50.66	10.04	50.66	10.04	50.66	10.04	84.76	63.21
Net	40.62 Dr.		40.62 Dr.		40.62 Dr.		40.62 Dr.		21.54 Dr.	
129- Material Purchase Settlement Suspense Account	235.85	249.70	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 2023-24	145	280.66
2024-25	65	84.59
Total	210	365.25

* 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 ₹305.18 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2024-25 by the State Government on various incomplete projects against an original estimated cost of ₹2,609.92 crore. Due to cost revisions in some projects, the revised estimates exceeded the initial estimates by 0.80 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	26.54	26.40	52.42	1.53	53.95
2	State Council of Educational Research & Training (SCERT)	40.09	..	3.80	36.67	40.47
3	Public Work Department (Housing)	30.40	1.01	16.67	16.49	33.16
4	Economics & Statistics	7.30	..	..	7.50	7.50
5	Higher Education	105.80	..	5.00	101.70	106.70
6	Food & Civil Supplies	9.82	..	..	11.76	11.76

7.11 New Pension Scheme

During the year 2024-25, total contribution to the NPS was ₹483.38 crore (Employees' contribution ₹183.12 crore, Government's contribution ₹291.79 crore, Penal Interest ₹2.90

crore and Service Charge ₹5.57 crore). The detailed information on government contribution is available in Statement No.15 of the Finance Accounts under Major Head 2071. The Government transferred ₹502.62 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, ₹19.24 crore pertains to previous years. As on 31st March 2024, ₹72.75 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 ₹339.86 crore as on 31 March 2025. The average return on this investment was ₹2.46 crore during the year 2020-21, while the return in the remaining years of 2021-25 ranged between ₹0.49 crore and ₹4.94 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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