



सत्यमेव जयते

# FINANCE ACCOUNTS (VOLUME-II)

## 2022-23



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



# GOVERNMENT OF NAGALAND



**FINANCE ACCOUNTS  
(VOLUME – II)**

**FOR THE YEAR 2022-23**

**GOVERNMENT OF NAGALAND**



---

---

**Table of Contents**

---

---

<i>Subject</i>	<i>Page(s)</i>
<b>Volume I</b>	
▪ Report of the Comptroller and Auditor General of India	(v-vii)
▪ Guide to Finance Accounts	1-7
1 Statement of Financial Position	8-9
2 Statement of Receipts and Disbursements	10-12
Annexure A . Cash Balances and Investments of Cash Balances	13-14
3 Statement of Receipts (Consolidated Fund)	15-16
4 Statement of Expenditure (Consolidated Fund)	17-20
5 Statement of Progressive Capital Expenditure	21-26
6 Statement of Borrowings and Other Liabilities	27-30
7 Statement of Loans and Advances given by the Government	31-33
8 Statement of Investments of the Government	34
9 Statement of Guarantees given by the Government	35-37
10 Statement of Grants-in-aid given by the Government	38-39
11 Statement of Voted and Charged Expenditure	40
12 Statement on Sources and Application of Funds for Expenditure other than Revenue Account	41-43
13 Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	44-45
▪ Notes to Finance Accounts for the year 2022-23	46-59

(ii)

	<i>Subject</i>	<i>Page(s)</i>
<b>Volume II</b>		
<b>Part I</b>		
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads	61-93
15	Detailed Statement of Revenue Expenditure by Minor Heads	94-166
16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads	167-235
17	Detailed Statement of Borrowings and Other Liabilities	236-252
18	Detailed Statement of Loans and Advances given by the Government	253-256
19	Detailed Statement of Investments of the Government	257-270
20	Detailed Statement of Guarantees given by the Government	271-276
21	Detailed Statement on Contingency Fund and Other Public Account Transactions	277-286
22	Detailed Statement on Investments of Earmarked Balances	287-289
<b>Part II: Appendices</b>		
I	Comparative Expenditure on Salary	291-295
II	Comparative Expenditure on Subsidy	296
III	Grants-in-aid/Assistance given by the State Government (Institution-Wise and Scheme-Wise)	297-307
IV	Details of Externally Aided Projects	308
V	Expenditure on Schemes	
	A. Central Schemes (Centrally Sponsored Schemes and Central Schemes)	309-313
	B. State Schemes	314-317

(iii)

	<b><i>Subject</i></b>	<b><i>Page(s)</i></b>
VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budgets) (Unaudited Figures)	318-328
VII	Acceptance and Reconciliation of balances (As depicted in Statement 7 and 18)	329-331
VIII	(i) Financial Results of Irrigation Schemes	332
	(ii) Financial Results of Electricity Schemes	333
IX	Commitments of the Government-List of Incomplete Capital Works	334-366
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion	367-372
XI	Major Policy Decisions of the Government during the year or new Schemes proposed in the Budget	373
XII	Committed Liabilities of the Government	374
XIII	Re-organisation of the States – Items for which allocation of balances between/among the States has not been finalized.	375





---

---

**Part – I**

**Detailed Statements**

---

---



---

---

# **Part – II: Appendices**

---

---





**© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
2023  
[www.cag.gov.in](http://www.cag.gov.in)**

**<https://cag.gov.in/ae/nagaland/en>**