

**GOVERNMENT OF NAGALAND**  
**ACCOUNTS AT A GLANCE (At the end of December, 2023)**  
**(UNAUDITED PROVISIONAL FIGURES)**  
**Monthly Key indicator for the month of December, 2023 ( In crore)**

Sl. No.	Description	Budget Estimates 2023- 24	Actuals up to December, 2023	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
<b>1</b>	<b>Revenue Receipts (a +b +c)</b>	<b>15781.43</b>	<b>10964.84</b>	<b>69.48</b>	<b>58.66</b>
	<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii...+ xii)</b>	<b>7381.77</b>	<b>5415.78</b>	<b>73.37</b>	<b>68.85</b>
(i)	GST	2954.34	2254.00	76.29	81.03
(ii)	Stamps and Registration	3.15	3.32	105.40	75.48
(iii)	Land Revenue	1.38	0.67	48.55	54.40
(iv)	Sales Tax	290.00	193.89	66.86	60.74
(v)	State Excise Duties	3.25	3.14	96.61	40.55
(vi)	State's Share of Union Taxes	3899.77	2775.45	71.17	62.31
(vii)	Other Taxes and Duties	32.94	0.00	0.00	0.00
(viii)	Taxes on wealth	0.00	0.00	0.00	0.00
(ix)	Taxes on vehicles	135.00	142.93	105.87	62.87
(x)	Taxes & Duties on Electricity	7.00	4.93	70.43	362.73
(xi)	Taxes on Goods & Passenger	22.00	15.59	70.86	55.68
(xii)	Taxes on profession (State Tax)	32.94	21.86	66.36	58.88
	<b>(b) Non –Tax Revenue</b>	<b>380.84</b>	<b>539.60</b>	<b>141.69</b>	<b>67.94</b>
	<b>(c) Grants –in-Aid and Contribution</b>	<b>8018.82</b>	<b>5009.46</b>	<b>62.47</b>	<b>52.85</b>
<b>2</b>	<b>Capital Receipts</b>	<b>7304.23</b>	<b>4790.17</b>	<b>65.58</b>	<b>67.51</b>
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	1.51	2.35	155.63	90.13
	(b) Other Receipts	0.00	0.00	0.00	0.00
	<b>(c) Borrowings and Other Liabilities (Net)</b>	<b>7302.72</b>	<b>4787.82</b>	<b>65.56</b>	<b>67.50</b>
<b>3</b>	<b>Total Receipts (1+2)</b>	<b>23085.66</b>	<b>15755.01</b>	<b>68.25</b>	<b>62.28</b>
<b>4</b>	<b>Revenue Expenditure (a+b+c+d+e)</b>	<b>15099.66</b>	<b>10754.50</b>	<b>74.84</b>	<b>59.85</b>
	(a) Expenditure on other Revenue	3687.92	2760.12	77.02	42.02
	(b) Expenditure on Interest Payments	1142.58	997.59	87.31	57.77
	(c) Expenditure on Salaries/Wages	7186.90	4595.79	63.95	69.83
	(d) Expenditure on Pension	3082.26	2367.88	77.51	64.39
	(e) Expenditure on Subsidy	0.00	33.12	0.00	0.00
<b>5</b>	<b>Capital Expenditure (a+b)</b>	<b>7986.01</b>	<b>1736.99</b>	<b>21.75</b>	<b>65.30</b>
	(a) Expenditure on Capital Account {(excluding (b))}	7986.01	1736.99	21.75	65.30

	(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
<b>6</b>	<b>Sector Wise Expenditure</b>				
<b>(i)</b>	<b>General Sector</b>	<b>7819.48</b>	<b>5799.68</b>	<b>74.17</b>	<b>61.60</b>
	(a) Revenue	7359.59	5596.98	76.05	66.05
	(b) Capital	459.89	202.70	44.07	20.36
<b>(ii)</b>	<b>Social Sector</b>	<b>4946.99</b>	<b>3499.90</b>	<b>70.75</b>	<b>59.47</b>
	(a) Revenue	4283.66	2956.75	69.02	60.65
	(b) Capital	663.33	543.15	81.88	54.83
<b>(iii)</b>	<b>Economic Sector</b>	<b>4136.50</b>	<b>3191.91</b>	<b>77.16</b>	<b>47.69</b>
	(a) Revenue	3456.41	2200.77	63.67	49.15
	(b) Capital	680.09	991.14	145.74	40.03
<b>(iv)</b>	<b>Grants –in-aid-Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(v)</b>	<b>Public Debt</b>	<b>6182.69</b>	<b>3263.52</b>	<b>52.78</b>	<b>71.91</b>
<b>7</b>	<b>Total Expenditure (4+ 5 +6(v)+8)</b>	<b>23085.66</b>	<b>15755.01</b>	<b>68.25</b>	<b>62.28</b>
<b>8</b>	<b>Loans and Advances Disbursed</b>	<b>0.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Revenue Surplus (+)/ Deficit (-) (1 - 4)</b>	<b>681.77</b>	<b>210.34</b>	<b>30.82</b>	<b>41.76</b>
<b>10</b>	<b>Fiscal Surplus (+)/Deficit (-) [{ 1 + 2(a) +2(b)} ] - 7</b>	<b>-7302.72</b>	<b>-4787.82</b>	<b>65.56</b>	<b>67.50</b>
<b>11</b>	<b>Primary Deficit (-)/Surplus (+) = 10 - 4(b)</b>	<b>-8445.30</b>	<b>-5785.41</b>	<b>67.30</b>	<b>81</b>

(a) Note: - Actual Capital Expenditure under Major Heads 4001 to 5999 w.e.f. from April 2023 to December 2023, 1736.99 crore

(b) Note:- GST receipts include SGST (776.60 crore) , CGST (1476.64 crore) and IGST 0.76 crore up to December 2023.

**Monthly Trend**  
(Format of the Progressive Figures)

**REVENUE RECEIPTS**

(Refer to Item No. 1(a) of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	147.73	147.73	398.06	398.06
May	798.29	946.02	383.03	781.09
June	750.50	1696.52	388.14	771.17
July	479.79	2176.31	562.44	1731.67
August	537.99	2714.30	776.45	2508.12
September	540.47	3254.77	453.19	2961.31
October	541.62	3796.39	462.96	3424.27
November	666.77	4463.16	777.50	4201.77
<b>December</b>	<b>952.62</b>	<b>5415.78</b>	<b>453.46</b>	<b>4655.23</b>
January				
February				
March				

**Monthly Trend**  
(Format of the Progressive Figures)  
**REVENUE RECEIPTS**  
(Refer to Item No. 1(b) of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	189.27	189.27	15.37	15.37
May	26.69	215.96	31.62	46.99
June	111.53	327.49	61.11	92.73
July	35.42	362.91	49.07	157.16
August	34.06	396.97	70.48	227.64
September	45.32	442.29	38.60	266.24
October	44.68	486.97	28.21	294.45
November	29.26	516.23	21.85	36.30
<b>December</b>	<b>23.37</b>	<b>539.60</b>	<b>31.89</b>	<b>348.19</b>
January				
February				
March				

**Monthly Trend**  
(Format of the Progressive Figures)

## REVENUE RECEIPTS

(Refer to Item No. 1(c) of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	405.93	405.93
May	777.90	777.90	400.66	806.59
June	577.48	1355.38	484.18	884.84
July	912.02	2267.40	412.14	1702.91
August	506.76	2774.16	405.25	2108.16
September	624.54	3398.70	954.03	3062.19
October	428.07	3826.77	516.33	3578.52
November	482.81	4309.58	583.59	4162.11
<b>December</b>	<b>699.88</b>	<b>5009.46</b>	<b>482.08</b>	<b>4644.19</b>
January				
February				
March				

**Monthly Trend**  
(Format of the Progressive Figures)

**CAPITAL RECEIPTS**

(Refer to Item No. 2(a) of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	0.19	0.19	0.13	0.13
May	0.34	0.53	0.14	0.27
June	0.21	0.74	0.51	0.65
July	0.35	1.09	0.32	1.10
August	0.32	1.41	0.20	1.30
September	0.35	1.76	0.37	1.67
October	0.24	2.00	0.27	1.94
November	0.26	2.26	0.31	2.25
<b>December</b>	<b>0.09</b>	<b>2.35</b>	<b>0.21</b>	<b>2.46</b>
January				
February				
March				

**Monthly Trend**  
 (Format of the Progressive Figures)  
**CAPITAL RECEIPTS**  
 (Refer to Item No. 2(b) of Monthly Accounts at a Glance)

( ` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00
<b>December</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
January				
February				
March				

**Monthly Trend**  
(Format of the Progressive Figures)  
**CAPITAL RECEIPTS**  
(Refer to Item No. 2(c) of Monthly Accounts at a Glance)

( ` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	982.41	982.41	16.96	16.96
May	467.37	1449.78	-546.69	-529.73
June	-32.32	1417.46	-2260.07	-2806.76
July	-219.29	1198.17	1132.40	2862.74
August	745.50	1943.67	883.33	3746.07
September	55.39	1999.06	-196.92	3549.15
October	388.37	2387.43	337.85	3886.98
November	1073.14	3460.57	619.94	4506.92
<b>December</b>	<b>1327.25</b>	<b>4787.82</b>	<b>1912.73</b>	<b>5419.65</b>
January				
February				
March				



**Monthly Trend**  
(Format of the Progressive Figures)  
**REVENUE EXPENDITURE**  
(Refer to Item No. 4(a) of Monthly Accounts at a Glance)

( ` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	153.51	153.51	101.12	101.12
May	384.51	384.51	101.12	101.12
June	755.20	755.20	127.15	228.27
July	1758.40	1758.40	242.61	627.33
August	1362.83	1362.83	126.00	753.33
September	283.73	1646.56	99.37	852.70
October	205.23	1851.79	288.08	1240.78
November	243.92	2095.71	462.23	1703.01
<b>December</b>	<b>664.41</b>	<b>2760.12</b>	<b>246.87</b>	<b>1949.88</b>
January				
February				
March				

**Monthly Trend**  
(Format of the Progressive Figures)

**REVENUE EXPENDITURE**

(Refer to Item No. 4(b) of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	61.27	61.27	61.32	61.32
May	142.50	203.77	129.64	190.96
June	94.34	298.11	66.96	196.60
July	39.73	337.84	22.87	219.47
August	152.85	490.69	86.01	305.48
September	121.15	611.84	125.42	430.90
October	77.25	689.09	66.34	497.24
November	207.16	896.25	70.23	567.47
<b>December</b>	<b>101.34</b>	<b>997.59</b>	<b>82.13</b>	<b>649.60</b>
January				
February				
March				

**Monthly Trend**  
(Format of the Progressive Figures)

**REVENUE EXPENDITURE**

(Refer to Item No. 4(c) of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	403.70	403.70	277.31	277.31
May	630.38	1034.08	600.36	877.67
June	312.50	1346.58	723.22	1323.58
July	0.00	1346.58	393.20	1994.09
August	1637.22	2657.39	471.04	2462.13
September	495.61	3153.00	519.30	2981.43
October	249.47	3702.47	598.57	3580.00
November	544.49	4246.96	522.81	4102.81
<b>December</b>	<b>348.83</b>	<b>4595.79</b>	<b>524.71</b>	<b>4627.52</b>
January				
February				
March				

**Monthly Trend**  
(Format of the Progressive Figures)

**REVENUE EXPENDITURE**

(Refer to Item No. 4(d) of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	176.32	176.32	169.93	169.93
May	348.09	524.41	249.65	419.58
June	250.35	774.76	247.32	496.97
July	245.42	1020.18	219.91	886.81
August	291.39	1311.57	273.95	1160.76
September	254.50	1566.07	215.97	1376.73
October	276.71	1842.78	171.36	1548.09
November	219.62	2062.40	281.05	1829.14
<b>December</b>	<b>305.48</b>	<b>2367.88</b>	<b>238.31</b>	<b>2067.45</b>
January				
February				
March				

### Monthly Trend

(Format of the Progressive Figures)

### REVENUE EXPENDITURE

(Refer to Item No. 4(e) of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00
August	12.56	12.56	0.00	0.00
September	0.00	12.56	0.00	0.00
October	0.00	12.56	8.00	8.00
November	12.56	25.12	25.12	33.12
<b>December</b>	<b>8.00</b>	<b>33.12</b>	<b>25.12</b>	<b>33.12</b>
January				
February				
March				

**Monthly Trend**  
(Format of the Progressive Figures)  
**CAPITAL EXPENDITURE**  
(Refer to Item No. 5(a) of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	162.13	162.13	226.77	226.77
May	163.34	325.47	253.44	480.21
June	116.94	442.41	969.89	1223.33
July	108.58	550.99	1277.78	2727.88
August	232.61	783.60	1181.71	3909.59
September	104.28	887.88	281.21	4190.80
October	286.23	1174.11	121.25	4312.05
November	274.35	1448.46	641.75	4953.80
<b>December</b>	<b>288.53</b>	<b>1736.99</b>	<b>788.35</b>	<b>5742.15</b>
January				
February				
March				

**Monthly Trend**  
 (Format of the Progressive Figures)  
**CAPITAL EXPENDITURE**  
 (Refer to Item No. 5(b) of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00
<b>December</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
January				
February				
March				

### Monthly Trend

(Format of the Progressive Figures)

### LOANS AND ADVANCES DISBURSED

(Refer to Item No. 8 of Monthly Accounts at a Glance)

(` in Crore)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00
<b>December</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
January				
February				
March				