

GOVERNMENT OF NAGALAND
ACCOUNTS AT A GLANCE (At the end of July-2026)
Monthly Key indicator for the month of July-2026 (₹ In crore)

Sl. No.	Description	Budget Estimates 2026-27	Actuals up to Jul-2026	% of Actual to Budget Estimates	
				Current	Corresponding period of the previous year
1	Revenue Receipts (a +b +c)	19495.12	2907.74	14.92	26.21
	(a) Tax Revenue (i+ii+iii+iv+v+vi+vii...+ xii)	9417.45	2493.96	26.48	11.63
(i)	GST	3368.76	1022.96	30.37	17.09
(ii)	Stamps and Registration	5.00	1.21	24.20	63.06
(iii)	Land Revenue	1.80	0.24	13.33	17.69
(iv)	Sales Tax	395.00	148.17	37.51	43.22
(v)	State Excise Duties	5.40	1.43	26.48	39.16
(vi)	State's Share of Union Taxes	5326.14	1215.28	22.82	5.17
(vii)	Other Taxes and Duties	7.30	2.08	28.49	7.12
(viii)	Taxes on wealth	0.00	0.00	0.00	0.00
(ix)	Taxes on vehicles	229.95	79.22	34.45	36.84
(x)	Taxes & Duties on Electricity	9.50	0.05	0.53	0.61
(xi)	Taxes on Goods & Passenger	36.50	13.05	35.75	41.77
(xii)	Taxes on profession (State Tax)	32.10	10.27	31.99	31.25
	(b) Non –Tax Revenue	638.27	286.75	44.93	35.16
	(c) Grants-in-Aid Contribution	9439.40	127.03	1.35	43.34
2	Capital Receipts	1816.98	359.11	19.76	-6.09
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	1.53	0.49	32.03	52.63
	(b) Other Receipts	0.00	0.00	0.00	0.00
	(c) Borrowings and Other Liabilities (Net)	1815.45	358.62	19.75	-6.14
3	Total Receipts (1+2)	21312.10	3266.85	15.33	23.60
4	Revenue Expenditure (a+b+c+d+e)	17972.70	4642.42	25.83	26.28
	(a) Expenditure on other Revenue Account {(excluding (b), (c), (d) & (e)}	4699.33	702.19	14.94	17.46
	(b) Expenditure on Interest Payments	1443.29	312.64	21.66	23.05
	(c) Expenditure on Salaries/Wages	7855.69	2435.67	31.01	30.54
	(d) Expenditure on Pension	3928.39	1146.80	29.19	28.54
	(e) Expenditure on Subsidy	46.00	45.12	0.00	54.61
5	Capital Expenditure (a+b)	2978.38	362.82	12.18	25.85
	(a) Expenditure on Capital Account {(excluding (b)}	2978.38	362.82	12.18	25.85
	(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
6	Sector Wise Expenditure				
(i)	General Sector	9650.85	2454.12	25.43	27.48
	6(i)(a) Revenue	8878.05	2446.94	27.56	27.88
	6(i)(b) Capital	772.80	7.18	0.93	22.01

Sl. No.	Description	Budget Estimates 2026-27	Actuals up to	% of Actual to Budget Estimates	
			Jul-2026	Current	Corresponding period of the previous year
(ii)	Social Sector	6200.49	1407.18	22.69	24.55
	6(ii)(a) Revenue	4975.97	1228.82	24.70	24.62
	6(ii)(b) Capital	1224.52	178.36	14.57	24.28
(iii)	Economic Sector	5099.74	1143.94	22.43	25.84
	6(iii)(a) Revenue	4118.68	966.66	23.47	24.77
	6(iii)(b) Capital	981.06	177.28	18.07	29.32
(iv)	Grants-in-Aid Contributions	0.00	0.00	0.00	0.00
7	Loans and Advances Disbursed	0.80	0.00	0.00	0.00
8	Appropriation to Contingency Fund	0.00	0.00	0.00	0.00
9	Total Expenditure (4+ 5+7+8)	20951.88	5005.24	23.89	26.22
10	Revenue Surplus (+)/ Deficit (-) (1-4)	1522.42	-1734.68	-113.94	25.47
11	Fiscal Surplus (+)/Deficit (-) {1+2(a)+2(b)} - 9}	-1455.23	-2097.01	144.10	-6.20
12	Primary Surplus(+)/Deficit (-) [{1+2(a)+2(b)}]- [{4(a)+(c)+(d)+(e)}+5+7+8]	-11.94	-1784.37	14944.47	-30.31

(a) Note: - Actual Capital Expenditure under Major Heads 4001 to 5999 for the month of July-2026 is ₹362.82 crore.

(b) Note:- GST receipts include SGST (₹449.28 crore), CGST (₹573.68 crore) and IGST (0.00) crore up to July-2026.

Monthly Trend

(Format of the Progressive Figures)

REVENUE RECEIPTS

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

(₹ in Crore)

Months	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	635.11	635.11	197.99	197.99
May	578.31	1213.42	623.86	821.85
June	588.36	1801.78	154.68	976.53
July	692.18	2493.96	183.43	1159.96
August				
September				
October				
November				
December				
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	30.33	30.33	27.76	27.76
May	166.74	197.07	68.93	96.69
June	49.78	246.85	46.32	143.01
July	39.90	286.75	65.74	208.75
August				
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November				
December				
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	8.98	8.98	807.56	807.56
May	11.99	20.97	52.44	860.00
June	54.48	75.45	1672.66	2532.66
July	51.58	127.03	1011.70	3544.36
August				
September				
October				
November				
December				
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	0.02	0.02	0.15	0.15
May	0.18	0.20	0.13	0.28
June	0.12	0.32	0.10	0.38
July	0.17	0.49	0.42	0.80
August				
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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	2026-27		2025-26	
	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				
September				
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December				
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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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	128.82	128.82	-131.00	-131.00
May	10.23	139.05	266.00	135.00
June	215.38	354.43	-543.87	-408.87
July	4.19	358.62	307.57	-101.30
August				
September				
October				
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December				
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	90.00	90.00	26.83	26.83
May	106.99	196.99	908.35	935.18
June	229.45	426.44	-571.44	363.74
July	275.75	702.19	378.10	741.84
August				
September				
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December				
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	60.74	60.74	77.02	77.02
May	57.30	118.04	73.10	150.12
June	160.21	278.25	139.33	289.45
July	34.39	312.64	40.55	330.00
August				
September				
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December				
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	577.19	577.19	504.66	504.66
May	605.29	1182.48	62.98	567.64
June	613.58	1796.06	1132.02	1699.66
July	639.61	2435.67	599.39	2299.05
August				
September				
October				
November				
December				
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	302.58	302.58	239.51	239.51
May	278.32	580.90	26.11	265.62
June	296.00	876.90	476.45	742.07
July	269.90	1146.80	362.94	1105.01
August				
September				
October				
November				
December				
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	0.00	0.00	0.00	0.00
May	35.12	35.12	0.00	0.00
June	0.00	35.12	0.00	0.00
July	10.00	45.12	25.12	25.12
August				
September				
October				
November				
December				
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	2026-27		2025-26	
	Monthly	Progressive	Monthly	Progressive
April	52.53	52.53	101.66	101.66
May	75.09	127.62	211.24	312.90
June	91.10	218.72	241.69	554.59
July	144.10	362.82	212.88	767.47
August				
September				
October				
November				
December				
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	2026-27		2025-26	
	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				
September				
October				
November				
December				
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	2026-27		2025-26	
	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				
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December				
January				
February				
March				

Additional Information on Key Fiscal Indicators*'Transparency in Fiscal Reporting' under Part XI of Guidelines for SASCI 2026-27*

(₹ in crore)

1. Total Liabilities

Budget Estimate for 2026-27	Opening Balance for 2026-27	Receipt upto July-2026	Payment upto July-2026	Progressive Balance upto July-2026	Net increase (+)/ decrease (-)
1815.45	23535.35	1935.63	1577.01	23893.97	(+)358.62

2. Total Borrowings Raised

Budget Estimate for 2026-27	Borrowing raised upto July-2026
3010.45	1477.09

3. Borrowing from Public Account

Budget Estimate for 2026-27	Borrowing raised upto July-2026
485.00	130.58

4. Details of Guarantees

Guarantees given by the Government
Details not provided by the State Government

5. Details of Off-Budget Borrowing Raised

Off-Budget Borrowing raised by the Government
Details not provided by the State Government

6. Sector-wise Subsidy Payment

Sector	Budget Estimate for 2026-27	Payment upto July-2026
A. General	0.00	0.00
B. Social	46.00	20.00
C. Economic	0.00	25.12
Total	46.00	45.12