



सत्यमेव जयते

**GOVERNMENT OF INDIA  
OFFICE OF THE  
ACCOUNTANT GENERAL (A&E)  
NAGALAND :: KOHIMA**

**CIVIL ACCOUNTS  
FOR GOVERNMENT OF NAGALAND  
FOR THE MONTH OF DECEMBER 2025**

**CIVIL ACCOUNTS**Form No. AG 125

OF

A

**THE STATE OF NAGALAND**

FOR

DECEMBER 2025

**GENERAL STATEMENT OF ACCOUNTS**

Head Of Account	Current Month	Progressive
<b>Part I - Consolidated Fund</b>		
<b>Total - Revenue Receipts :</b>	11,29,30,42,083	1,10,06,64,72,192
<b>Total - Expenditure met from Revenue :</b>	13,97,39,32,157	1,03,94,88,19,408
<b>Total - Capital Account Outside the Revenue Account :</b>	4,41,59,44,258	17,45,46,02,746
<b>Net Public Debt and Loans and Advances by the State Government :</b>	7,24,63,92,442	4,29,40,73,351
<b>Inter State Settlement Account :</b>		
<b>Appropriation of Contingency Fund :</b>		
<b>Net Part I - Consolidated Fund :</b>	14,95,58,110	-7,04,28,76,611
<b>Net Part II - Contingency Fund :</b>		
<b>Net Part III - Public Account :</b>	-8,27,17,559	1,64,73,73,363
<b>Total - Transaction :</b>	6,68,40,551	-5,39,55,03,248
<b>Opening Balance :</b>	76,69,48,80,868	
<b>Closing Balance :</b>	0	-5,39,55,03,248

OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
NAGALAND KOHIMA  
CIVIL ACCOUNT OF THE STATE OF NAGALAND  
FOR DECEMBER 2025 (Receipts)

Run Date : 23/01/2026

Heads of Accounts	Current	Progressive
Part I-Consolidated Fund-		
Receipt Heads (Revenue Account)		
A. TAX REVENUE		
(a) Taxes on Income and Expenditure		
0020 Corporation Tax		1,13,00,00,000
0021 Taxes on Income Other than Corporation Tax		1,50,78,00,000
0028 Other Taxes On Income and Expenditure	2,65,63,035	23,23,17,177
Total (a) Taxes on Income and Expendit	2,65,63,035	2,87,01,17,177
(b) Taxes on Property and Capital Transactions		
0029 Land Revenue	1,01,560	36,59,159
0030 Stamps and Registration Fees	15,23,807	4,10,32,916
Total (b) Taxes on Property and Capita	16,25,367	4,46,92,075
(c) Taxes on Commodities and Services		
0037 Customs		26,61,00,000
0038 Union Excise Duties		5,53,00,000
0039 State Excise	42,67,970	3,61,54,868
0040 Taxes on Sales, Trades etc.	32,42,92,726	2,82,19,51,410
0041 Taxes on Vehicles	19,32,91,298	1,65,82,23,224
0042 Taxes on Goods and Passengers	3,07,07,252	27,08,45,317
0043 Taxes and Duties on Electricity	1,500	5,86,170
0044 Service Tax		2,00,000
0045 Other Taxes and Duties on commodities and Services		83,00,000
Total (c) Taxes on Commodities and Ser	55,25,60,746	5,11,76,60,989
(a) Goods and Services Tax		
0005 Central Goods & Services Tax(CGST)		1,68,31,00,000
0006 State Goods & Services Tax(SGST)	85,49,99,310	8,96,36,27,732
Total (a) Goods and Services Tax :	85,49,99,310	10,64,67,27,732
Total A. TAX REVENUE :	1,43,57,48,458	18,67,91,97,973
B. NON-TAX REVENUE		
(b) Interest Receipts, Dividends and Profits		
0049 Interest Receipts	10,19,90,388	57,61,87,475

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Heads of Accounts	Current	Progressive
<b>B. NON-TAX REVENUE</b>		
(b) Interest Receipts, Dividends and Profits		
0050 Dividends and Profits		1,23,77,387
<b>Total (b) Interest Receipts, Dividends</b>	<b>10,19,90,388</b>	<b>58,85,64,862</b>
(c) Other Non-Tax Revenue		
(i) General Services		
0051 Public Service commission	3,66,328	1,69,36,628
0055 Police	16,52,861	1,94,04,587
0056 Jails		1,00,750
0058 Stationery and Printing		33,739
0059 Public Works	13,41,088	1,22,02,477
0070 Other Administrative Services	21,81,239	3,65,75,741
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	43,452	32,73,18,660
0075 Miscellaneous General Services	14,89,62,000	20,18,95,800
<b>Total(i) General Services :</b>	<b>15,45,46,968</b>	<b>61,44,68,382</b>
(ii) Social Services		
0202 Education, Sports, Art and Culture	11,09,525	3,05,98,740
0210 Medical and Public Health	4,00,588	23,34,293
0215 Water Supply and Sanitation	33,67,572	2,29,55,706
0216 Housing	1,23,68,370	10,67,33,807
0217 Urban Development		1,97,582
0220 Information and Publicity	6,14,128	6,14,128
0230 Labour and Employment	5,56,900	10,86,910
0235 Social Security and Welfare		10,75,752
0250 Other Social Services		1,21,900
<b>Total(ii) Social Services :</b>	<b>1,84,17,083</b>	<b>16,57,18,818</b>
(iii) Economic Services		
0401 Crop Husbandry	26,000	21,32,230
0403 Animal Husbandry	2,12,780	58,02,664
0405 Fisheries		3,35,295
0406 Forestry and Wild Life	3,94,18,211	24,97,82,901

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Heads of Accounts	Current	Progressive
<b>B. NON-TAX REVENUE</b>		
(c) Other Non-Tax Revenue		
(iii) Economic Services		
0408 Food Storage and Warehousing	6,000	14,91,936
0425 Co-operation	26,450	3,51,300
0435 Other Agricultural Programmes		3,00,000
0515 Other Rural Development Programmes		2,91,254
0702 Minor Irrigation		4,58,930
0801 Power	36,10,09,355	3,90,25,28,376
0851 Village and Small Industries	28,116	5,49,524
0853 Non-ferrous Mining and Metallurgical industries	66,22,500	1,00,17,802
1053 Civil Aviation	24,78,316	1,85,97,093
1054 Roads and Bridges		3,89,000
1055 Road Transport	1,14,09,551	8,10,81,044
1425 Other Scientific Research		1,36,430
1452 Tourism	30,53,847	63,41,544
1475 Other General Economic Services	61,060	22,44,812
<b>Total(iii) Economic Services :</b>	<b>42,43,52,186</b>	<b>4,28,28,32,135</b>
<b>Total (c) Other Non-Tax Revenue :</b>	<b>59,73,16,237</b>	<b>5,06,30,19,335</b>
<b>Total B. NON-TAX REVENUE :</b>	<b>69,93,06,625</b>	<b>5,65,15,84,197</b>
<b>C. GRANTS-IN-AID AND CONTRIBUTIONS</b>		
1601 Grants-in-aid from Central Government	9,15,79,87,000	85,73,56,90,022
<b>Total :</b>	<b>9,15,79,87,000</b>	<b>85,73,56,90,022</b>
<b>Total C. GRANTS-IN-AID AND CONTRIBUTIONS</b>	<b>9,15,79,87,000</b>	<b>85,73,56,90,022</b>
<b>E. PUBLIC DEBT</b>		
6003 Internal Debt of the State Government	16,09,90,67,420	68,70,82,35,758
6004 Loans and Advances from the Central Government	1,69,40,38,000	1,80,92,57,587
<b>Total :</b>	<b>17,79,31,05,420</b>	<b>70,51,74,93,345</b>
<b>Total E. PUBLIC DEBT :</b>	<b>17,79,31,05,420</b>	<b>70,51,74,93,345</b>
<b>F. LOANS AND ADVANCES</b>		

OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
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 FOR DECEMBER 2025 (Receipts)

Run Date : 23/01/2026

Heads of Accounts	Current	Progressive
F. LOANS AND ADVANCES		
AGRICULTURE AND ALLIED ACTIVITIES		
6425 Loans for Co-operation	5,01,874	1,00,16,131
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Total AGRICULTURE AND ALLIED ACTIVITIES :	5,01,874	1,00,16,131
LOANS TO GOVT. SERVANTS		
7610 Loans to Government Servants,etc	2,20,600	34,23,294
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Total LOANS TO GOVT. SERVANTS :	2,20,600	34,23,294
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Total F. LOANS AND ADVANCES :	7,22,474	1,34,39,425
Total - Revenue Heads ( Revenue Account )	11,29,30,42,083	1,10,06,64,72,192
Total Receipts Part I-Consolidated I	29,08,68,69,977	1,80,59,74,04,962

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OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
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FOR DECEMBER 2025 (Payment)

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Heads of Accounts	Current	Progressive
Part I-Consolidated Fund- Receipt Heads (Revenue Account)		
A. GENERAL SERVICES		
(a) Organs of State		
2011 State Legislature.	3,90,95,345	30,30,32,565
2012 Governor	79,42,541	7,68,06,531
2013 Council of Ministers	1,17,71,119	8,91,10,414
2014 Administration of Justice	4,01,78,039	35,88,27,044
2015 Elections	1,36,41,632	13,51,74,633
-----		
Total (a) Organs of State :	11,26,28,676	96,29,51,187
(b) Fiscal Services		
(ii) Collection of Taxes on Property and Capital Transactions		
2029 Land Revenue	4,50,70,601	22,41,59,363
2030 Stamps and Registration	96,46,800	2,35,79,549
-----		
Total(ii) Collection of Taxes on Property and	5,47,17,401	24,77,38,912
(iii) Collection of Taxes on Commodities and Services		
2039 State Excise	2,51,18,930	19,56,67,453
2040 Sales Tax	2,06,35,835	15,60,94,928
2041 Taxes on Vehicles	1,47,35,366	11,82,53,471
2045 Other Taxes and Duties on Commodities and Services	14,94,071	1,22,09,671
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Total(iii) Collection of Taxes on Commodities	6,19,84,202	48,22,25,523
(iv) Other Fiscal Services		
2047 Other Fiscal Services		8,00,000
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Heads of Accounts	Current	Progressive
A. GENERAL SERVICES		
(b) Fiscal Services		
(iv) Other Fiscal Services		
Total(iv) Other Fiscal Services :		8,00,000
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Total (b) Fiscal Services :	11,67,01,603	73,07,64,435
(c) Interest payment and servicing of Debt		
2049 Interest Payment	1,42,91,49,748	8,92,57,25,979
-----		
Total (c) Interest payment and servicing	1,42,91,49,748	8,92,57,25,979
(d) Administrative Services		
2051 Public Service Commission	1,17,35,078	9,94,13,415
2052 Secretariat General Services	32,28,57,507	1,89,60,20,523
2053 District Administration	17,38,94,161	1,44,58,78,180
2054 Treasury and Accounts Administration	4,58,05,799	35,27,71,172
2055 Police	1,72,49,67,407	13,53,51,90,297
2056 Jails	4,95,25,113	62,03,28,776
2058 Stationery and Printing	3,74,73,510	23,94,84,038
2059 Public Works	22,61,28,625	1,70,96,88,238
2062 Vigilance	84,21,560	7,98,23,682
2070 Other Administrative Services	9,49,40,318	81,97,94,599
-----		
Total (d) Administrative Services :	2,69,57,49,078	20,79,83,92,920
(e) Pensions and Miscellaneous General Services		
2071 Pensions and Other Retirement benefits	2,91,61,05,375	23,87,52,99,359

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Heads of Accounts	Current	Progressive
A. GENERAL SERVICES		
(e) Pensions and Miscellaneous General Services		
2075 Miscellaneous General Services	26,11,889	2,89,95,922
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Total (e) Pensions and Miscellaneous Ge	2,91,87,17,264	23,90,42,95,281
-----		
Total A. GENERAL SERVICES :	7,27,29,46,369	55,32,21,29,802
B. SOCIAL SERVICES		
(a) Education, Sports, Art and Culture		
2202 General Education	2,03,25,97,692	15,61,67,14,206
2203 Technical Education	2,75,07,554	22,54,78,611
2204 Sports and Youth Services	14,25,22,036	46,89,74,339
2205 Art and Culture	1,91,02,001	18,75,98,117
-----		
Total (a) Education, Sports, Art and Cu	2,22,17,29,283	16,49,87,65,273
(b) Health and Family Welfare		
2210 Medical and Public Health	74,46,29,956	5,57,90,54,044
2211 Family Welfare	4,05,38,091	34,43,31,035
-----		
Total (b) Health and Family Welfare :	78,51,68,047	5,92,33,85,079
(c) Water Supply, Sanitation, Housing and Urban Development		
2215 Water Supply and Sanitation	19,20,44,850	1,00,10,10,344
2216 Housing	1,52,87,624	15,26,52,312
2217 Urban Development	5,66,02,803	49,22,77,087
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Total (c) Water Supply, Sanitation, Hou	26,39,35,277	1,64,59,39,743
(d) Information and Broadcasting		

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Heads of Accounts	Current	Progressive
B. SOCIAL SERVICES		
(d) Information and Broadcasting		
2220 Information and Publicity	4,70,47,856	34,12,68,307
-----		
Total (d) Information and Broadcasting	4,70,47,856	34,12,68,307
(e) Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes		
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	17,57,718	26,59,21,188
-----		
Total (e) Welfare of Schedule Castes, S	17,57,718	26,59,21,188
(f) Labour and Labour Welfare		
2230 Labour and Employment	3,72,12,243	31,23,56,477
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Total (f) Labour and Labour Welfare	3,72,12,243	31,23,56,477
(g) Social Welfare and Nutrition		
2235 Social Security and Welfare	7,36,58,263	1,35,01,72,206
2236 Nutrition		11,32,91,000
2245 Relief on Account of Natural Calamities	35,91,67,000	1,28,73,67,000
-----		
Total (g) Social Welfare and Nutrition	43,28,25,263	2,75,08,30,206
(h) Others		
2251 Secretariat Social Services	46,76,193	3,29,39,704
-----		
Total (h) Others :	46,76,193	3,29,39,704
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Total B. SOCIAL SERVICES :	3,79,43,51,880	27,77,14,05,977
C. ECONOMIC SERVICES		
(a) Agriculture and Allied Activities		

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Heads of Accounts	Current	Progressive
C. ECONOMIC SERVICES		
(a) Agriculture and Allied Activities		
2401 Crop Husbandry	10,06,27,985	2,10,26,29,200
2402 Soil and Water Conservation	4,78,83,610	41,37,92,599
2403 Animal Husbandry	15,67,25,594	86,33,23,616
2405 Fisheries	2,63,42,889	16,40,53,135
2406 Forestry and Wild Life	15,35,78,969	84,83,76,685
2408 Food Storage and Warehousing	6,61,74,030	56,44,35,691
2415 Agricultural Research and Education	1,87,34,068	16,51,39,721
2425 Co-operation	2,29,54,031	19,99,21,788
-----		
Total (a) Agriculture and Allied Activi	59,30,21,176	5,32,16,72,435
(b) Rural Development		
2501 Special Programmes for Rural Development	46,31,90,212	1,35,87,47,128
2505 Rural Employment		70,34,14,857
2515 Other Rural Development Programmes	10,11,19,995	1,02,21,90,566
-----		
Total (b) Rural Development :	56,43,10,207	3,08,43,52,551
(c) Special Areas Programmes		
2575 Other Special Areas Programmes	95,27,991	27,43,83,456
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Total (c) Special Areas Programmes :	95,27,991	27,43,83,456
(d) Irrigation and Flood Control		
2702 Minor Irrigation	3,13,74,211	25,60,18,421
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Total (d) Irrigation and Flood Control	3,13,74,211	25,60,18,421

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Heads of Accounts	Current	Progressive
C. ECONOMIC SERVICES		
(e) Energy		
2801 Power	68,41,95,887	5,71,06,15,947
2810 Non-Conventional Sources of Energy	81,56,318	4,46,87,456
.....		
Total (e) Energy :	69,23,52,205	5,75,53,03,403
(f) Industry and Minerals		
2851 Village and Small Industries	16,52,03,523	94,44,29,463
2853 Mining and Metallurgical Non-ferrous Industries	5,15,34,661	35,24,35,816
.....		
Total (f) Industry and Minerals :	21,67,38,184	1,29,68,65,279
(g) Transport		
3053 Civil Aviation	3,30,32,000	13,26,67,430
3054 Roads and Bridges	42,46,35,831	2,96,48,35,257
3055 Road Transport	6,49,49,054	58,75,94,427
.....		
Total (g) Transport :	52,26,16,885	3,68,50,97,114
(i) Science, Technology and Environment		
3425 Other Scientific Research	1,88,09,064	6,89,57,647
3435 Ecology and Environment	75,00,000	1,55,45,000
.....		
Total (i) Science, Technology and Envi	2,63,09,064	8,45,02,647
(j) General Economic Services		
3451 Secretariat Economic Services	10,69,59,307	35,51,15,670
3452 Tourism	7,98,20,665	26,51,42,713

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Run Date : 23/01/2026

Heads of Accounts	Current	Progressive
C. ECONOMIC SERVICES		
(j) General Economic Services		
3454 Census, Surveys and Statistics	4,45,55,795	38,91,94,122
3475 Other General Economic Services	1,90,48,218	8,76,35,818
.....		
Total (j) General Economic Services	25,03,83,985	1,09,70,88,323
.....		
Total C. ECONOMIC SERVICES :	2,90,66,33,908	20,85,52,83,629
A. CAPITAL ACCOUNT OF GENERAL SERVICES		
4059 Capital Outlay on Public Works		
	1,01,12,78,200	2,84,11,05,833
.....		
Total :	1,01,12,78,200	2,84,11,05,833
.....		
Total A. CAPITAL ACCOUNT OF GENERAL SERVICES	1,01,12,78,200	2,84,11,05,833
B. CAPITAL ACCOUNT OF SOCIAL SERVICES		
(a) Education, Sports, Art and Culture		
4202 Capital Outlay on Education, Sports, Art and Culture		
	44,79,78,444	1,39,56,33,721
.....		
Total (a) Education, Sports, Art and Cu	44,79,78,444	1,39,56,33,721
(b) Health and Family Welfare		
4210 Capital Outlay on Medical and Public Health		
	26,45,51,300	49,50,95,947
.....		
Total (b) Health and Family Welfare :	26,45,51,300	49,50,95,947
(c) Water Supply, Sanitation, Housing and Urban Development		
4215 Capital Outlay on Water Supply and Sanitation		
	7,41,65,744	29,87,08,767
4216 Capital Outlay on Housing		
	11,16,58,733	34,64,12,115
4217 Capital Outlay on Urban Development		
	19,41,84,188	1,64,43,47,950
.....		

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Heads of Accounts	Current	Progressive
B. CAPITAL ACCOUNT OF SOCIAL SERVICES		
(c) Water Supply, Sanitation, Housing and Urban Development		
Total (c) Water Supply, Sanitation, Hou	38,00,08,665	2,28,94,68,832
(d) Information and Broadcasting		
4220 Capital Outlay on Information and Publicity		2,82,44,000
-----		
Total (d) Information and Broadcasting		2,82,44,000
(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
4225 Capital Outlay on Welfare of scheduled Castes, Scheduled Tribes and other Backward Classes		1,22,22,22,223
-----		
Total (e) Welfare of Scheduled Castes,		1,22,22,22,223
(g) Capital Account of Social Welfare and Nutrition		
4235 Capital Outlay on Social Security and Welfare		16,80,00,000
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Total (g) Capital Account of Social Wel		16,80,00,000
(h) Capital Account of Other Social Services		
4250 Capital Outlay on other Social Services	3,00,00,000	19,01,92,298
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Total (h) Capital Account of Other Soci	3,00,00,000	19,01,92,298
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Total B. CAPITAL ACCOUNT OF SOCIAL SERVICES	1,12,25,38,409	5,80,03,97,021
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES		
(a) Capital Account of Agriculture and Allied Activities		
4401 Capital Outlay on Crop Husbandry		2,74,83,000

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Heads of Accounts	Current	Progressive
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES		
(a) Capital Account of Agriculture and Allied Activities		
4402 Capital Outlay on Soil and Water Conservation		5,26,62,000
4405 Capital Outlay on Fisheries	1,50,00,000	1,50,00,000
4406 Capital Outlay on Forestry and Wild Life	31,83,71,311	47,00,11,511
4408 Capital Outlay on Food, Storage and Warehousing	1,50,00,000	6,07,82,000
4435 Capital Outlay on other Agricultural Programmes		31,68,91,000
.....		
Total (a) Capital Account of Agricultur	34,83,71,311	94,28,29,511
(b) Capital Account of Rural Development		
4515 Capital Outlay on other Rural Development Programmes	2,56,57,000	2,56,57,000
.....		
Total (b) Capital Account of Rural Deve	2,56,57,000	2,56,57,000
(c) Capital Account of Special Areas Programmes		
4575 Capital Outlay on other Special Areas Programmes	24,72,50,000	45,83,46,682
.....		
Total (c) Capital Account of Special Ar	24,72,50,000	45,83,46,682
(d) Capital Account of Irrigation and Flood Control		
4702 Capital Outlay on Minor Irrigation	5,93,28,470	12,64,46,803
.....		
Total (d) Capital Account of Irrigation	5,93,28,470	12,64,46,803
(e) Capital Account of Energy		
4801 Capital Outlay on Power Projects	10,02,55,653	32,37,33,082
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Run Date : 23/01/2026

Heads of Accounts	Current	Progressive
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES		
(e) Capital Account of Energy		
Total (e) Capital Account of Energy :	10,02,55,653	32,37,33,082
(g) Capital Account of Transport		
5054 Capital Outlay on Roads and Bridges	1,47,12,65,215	6,68,12,31,814
Total (g) Capital Account of Transport	1,47,12,65,215	6,68,12,31,814
(i) Capital Account of Science Technology and Environment		
5425 Capital Outlay on other Scientific and Environmental Research	1,00,00,000	1,71,40,000
Total (i) Capital Account of Science T	1,00,00,000	1,71,40,000
(j) Capital Account of General Economic Services		
5452 Capital Outlay on Tourism		21,27,15,000
5453 CAPITAL OUTLAY ON FOREIGN TRADE AND EXPORT PROMOTION		50,00,000
5475 Capital Outlay on other General Economic Services	2,00,00,000	2,00,00,000
Total (j) Capital Account of General E	2,00,00,000	23,77,15,000
Total C. CAPITAL ACCOUNT OF ECONOMIC SERVICES	2,28,21,27,649	8,81,30,99,892
E. PUBLIC DEBT		
6003 Internal Debt of the State Government	10,53,84,93,366	66,18,52,80,991
6004 Loans and Advances from the Central Government	89,42,086	5,15,78,428
Total :	10,54,74,35,452	66,23,68,59,419
Total E. PUBLIC DEBT :	10,54,74,35,452	66,23,68,59,419
F. LOANS AND ADVANCES		
AGRICULTURE AND ALLIED ACTIVITIES		

OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
NAGALAND KOHIMA  
CIVIL ACCOUNT OF THE STATE OF NAGALAND  
FOR DECEMBER 2025 (Payment)

Run Date : 23/01/2026

Heads of Accounts	Current	Progressive
F. LOANS AND ADVANCES		
AGRICULTURE AND ALLIED ACTIVITIES		
6425 Loans for Co-operation		
<hr/>		
Total AGRICULTURE AND ALLIED ACTIVITIES :		
LOANS TO GOVT. SERVANTS		
7610 Loans to Government Servants,etc		
<hr/>		
Total LOANS TO GOVT. SERVANTS :		
<hr/>		
Total F. LOANS AND ADVANCES :		
<b>Total Exp Head (Revenue A/C):</b>	13,97,39,32,157	1,03,94,88,19,408
Total Exp Head (Capital A/C):	4,41,59,44,258	17,45,46,02,746
Total Exp Head (Public Debt, Loans and Advances):	10,54,74,35,452	66,23,68,59,419
<hr/>		
Total - Part I - Consolidated Fund -	28,93,73,11,867	1,87,64,02,81,573
<hr/>		
Net Part I (Revenue):	13,97,39,32,157	1,03,94,88,19,408
Net Part I (Capital):	4,41,59,44,258	17,44,30,62,746
Net Part I (Public Debt Loans and debt)	7,24,63,92,442	4,29,40,73,351

**CIVIL ACCOUNTS  
OF THE STATE OF NAGALAND  
FOR DECEMBER 2025**

Run Date : 23/01/2026

Heads of Account	Current		Progressive	
	Non-Plan	Plan	Non-Plan	Plan

Expenditure Heads (Revenue Account)

Total - Expenditure.(Rev. &  
Cap.)C.O.

**CIVIL ACCOUNTS  
OF THE OF NAGALAND  
FOR DECEMBER 2025**

Run Date : 23/01/202

Heads of Account	Receipt		Payment	
	Current	Progressive	Current	Progressive
PART III-PUBLIC ACCOUNT				
I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.				
(b) Provident Funds				
8009 State Provident Funds	42,93,50,058	2,98,39,61,906	1,16,18,27,776	5,07,58,19,836
	42,93,50,058	2,98,39,61,906	1,16,18,27,776	5,07,58,19,836
(c) Other Accounts				
8011 Insurance and Pension Funds	20,23,847	1,74,99,228	1,28,64,120	12,58,46,632
Total (b) Provident Funds	20,23,847	1,74,99,228	1,28,64,120	12,58,46,632
Total I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.	43,13,73,905	3,00,14,61,134	1,17,46,91,896	5,20,16,66,468
J. RESERVE FUND				
(a) Reserve Funds bearing Interest				
8121 General and Other Reserve Funds	12,01,67,000	78,43,90,000		
Total (a) Reserve Funds bearing Interest	12,01,67,000	78,43,90,000		
Total J. RESERVE FUND	12,01,67,000	78,43,90,000		
K. DEPOSITS AND ADVANCES				
(a) Deposits bearing Interest				
8342 Other Deposits	30,88,08,043	3,32,56,38,915	20,73,94,573	3,06,93,75,279
Total (a) Deposits bearing Interest	30,88,08,043	3,32,56,38,915	20,73,94,573	3,06,93,75,279
(b) Deposits not bearing Interest				
8443 Civil Deposits	66,41,59,809	5,09,79,45,217	89,47,11,163	6,45,58,93,269
8449 Other Deposits		74,85,00,000		
Total (b) Deposits not bearing Interest	66,41,59,809	5,84,64,45,217	89,47,11,163	6,45,58,93,269
(c) Advances				
8550 Civil Advances		2,49,52,710		2,49,52,710
Total (c) Advances		2,49,52,710		2,49,52,710
Total K. DEPOSITS AND ADVANCES	97,29,67,852	9,19,70,36,842	1,10,21,05,736	9,55,02,21,258
L. SUSPENSE AND MISCELLANEOUS				
(b) Suspense				
8658 Suspence Accounts	2,740	18,48,01,950	35,58,231	54,90,98,697
Total (b) Suspense	2,740	18,48,01,950	35,58,231	54,90,98,697
(c) Other Accounts				

**CIVIL ACCOUNTS  
OF THE OF NAGALAND  
FOR DECEMBER 2025**

Run Date : 23/01/202

Heads of Account	Receipt		Payment	
	Current	Progressive	Current	Progressive
L. SUSPENSE AND MISCELLANEOUS				
(c) Other Accounts				
8670 Cheques and Bills				-9,64,06,033
8671 Departmental Balances	1,46,75,27,829	12,41,22,66,427	1,17,43,12,809	8,60,74,80,753
8673 Cash Balance Investment Account	3,41,31,00,000	42,57,68,00,000	2,95,83,00,000	42,57,68,00,000
Total (c) Other Accounts	4,88,06,27,829	54,98,90,66,427	4,13,26,12,809	51,08,78,74,720
Total L. SUSPENSE AND MISCELLANEOUS	4,88,06,30,569	55,17,38,68,377	4,13,61,71,040	51,63,69,73,417
M. REMITTANCES				
(a) Money Orders, and other Remittances				
8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer	3,75,42,73,209	19,65,79,75,672	3,82,71,13,612	19,77,74,98,063
Total (a) Money Orders, and other Remittances	3,75,42,73,209	19,65,79,75,672	3,82,71,13,612	19,77,74,98,063
(b) Inter- Government Adjustment Account				
8793 Inter-State Suspence Account	10,79,268	45,96,533	31,27,078	55,95,988
Total (b) Inter-Government Adjustment Account	10,79,268	45,96,533	31,27,078	55,95,988
Total M. REMITTANCES	3,75,53,52,477	19,66,25,72,205	3,83,02,40,690	19,78,30,94,051
N. CASH BALANCE				
8675 Deposits with Reserve Bank	15,97,91,56,441	99,52,09,06,597	15,20,05,60,466	1,17,86,80,30,900
Total N. CASH BALANCE	15,97,91,56,441	99,52,09,06,597	15,20,05,60,466	1,17,86,80,30,900
Total-Part III Public	26,13,96,48,244	1,87,34,02,35,155	25,44,37,69,828	2,04,03,99,86,095
Total - Consolidated/Contingency Fund & Public Account	39,24,73,61,780	2,68,42,82,73,520	39,18,05,21,229	2,73,81,22,36,768

OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
NAGALAND, KOHIMA.

Run Date: 23/01/2026

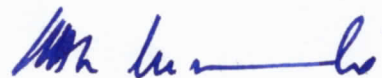
1. Certified that the Consolidated Abstract of the accounts of the Government for the month of **DECEMBER 2025** completed and filed in my office and signed by me on the .....
2. Certified that the closing balance under the head "Deposits with the Reserve Bank" as shown in my account is being reconciled with the balance shown in the statement of Reserve Bank Deposits received from the Central Accounts office Reserve Bank.
3. The General statement of Account is given below:-

Heads	Amount (As Per Accounts)
Opening Balance	76694880867.71
Cash in Treasuries	.00
Cash in Transit	.00
Deposits with the Reserve Ban	76694880867.71
Receipts of the month	39247361780.18
<b>Total</b>	<b>115942242648.00</b>
Disbursements of the month	39180521228.62
Closing Balance	76761721419.27
<b>Details of Closing Balance</b>	
Cash in Treasuries	.00
Cash in Transit	.00
Deposit with Reserve Bank	76761721419.27
<b>Total</b>	<b>115942242648.00</b>
<b>Net Transction :</b>	<b>66840552.00</b>

Memo No. BK/Monthly Civil A/C'S/2025-2026/

Dated Kohima the 23/01/2026

Copy forwarded to :-  
The Secretary to the Government of Nagaland,  
Finance Department (Budget Branch),  
Nagaland, Kohima.



Accountant General