



APPENDICES

Appendix 1.1
(Reference: Paragraph 1.1.3)

Time Series Data on the State Government Finances											
(₹ in crore)											
Part A Receipts											
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
1. Revenue Receipts	8,040.79	9,439.79	11,019.21	11,437.41	11,423.29	11,427.43	13,451.14	14,099.26	16,155.13	16,086.53	
(i) Own Tax Revenue	427.10	510.75	638.28	846.43	958.23	1,022.74	1,301.08	1,461.88	1,598.09	1,709.55	
Taxes on Agricultural Income	-	-	-	-	-	-	-	-	-	-	(11)
Goods and Service Tax	0.00	0.00	187.57	469.64	613.22	663.81	830.34	959.09	1,063.04	1,076.80	(63)
Taxes on Sales, Trade, etc.	328.58	400.12	287.55	186.69	175.15	205.50	261.87	246.55	265.97	318.35	(19)
State Excise	5.12(1)	4.62(1)	4.20(1)	4.65(1)	3.24(1)	4.55(0)	3.32(0)	4.40(0)	4.55(0)	5.18(0)	
Taxes on Vehicles	53.09	57.39	101.53	126.22	113.93	93.29	141.04	187.64	198.48	223.81	(13)
Stamps and Registration Fees	2.04(1)	2.05(0)	2.62(0)	2.53(1)	2.79(0)	2.25(0)	3.39(0)	3.43(0)	4.21(0)	4.00(0)	
Land Revenue	0.75(0)	0.82(0)	0.90(0)	1.13(0)	1.04(0)	1.09(0)	1.23(0)	1.09(0)	1.34(0)	1.01(0)	
Taxes on Goods and Passengers	5.88(1)	14.76(3)	17.59(3)	20.16(2)	18.09(2)	15.62(2)	21.43(2)	21.58(1)	22.62(2)	38.35(2)	
Other Taxes	31.64(7)	30.99(6)	36.32(6)	35.41(4)	30.77(3)	36.63(4)	38.46(3)	38.10(3)	37.88(2)	42.05(3)	
(ii) Non-Tax Revenue	253.61(3)	343.03(4)	388.53(4)	255.24(2)	339.29(3)	242.60(2)	303.58(2)	478.41(3)	677.85(4)	679.18(4)	
(iii) State's share of Union taxes/ Duties	2,540.72	3,032.63	3,353.13	3,792.41	3,267.08	3,409.25	4,875.27	5,400.19	6,426.82	7,322.37	(45)
(iv) Grants-in-Aid from Government of India	4,819.36	5,553.38	6,639.27	6,543.33	6,858.69	6,752.84	6,971.21	6,758.78	7,452.37	6,375.43	(40)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00	0.00	0.20	
3. Recoveries of Loans and Advances	0.50	1.09	1.09	1.08	1.09	1.23	1.88	3.04	2.99	-0.99	
4. Total Revenue and Non-Debt Capital Receipts (1+2+3)	8,041.29	9,440.88	11,020.30	11,438.49	11,424.38	11,428.66	13,453.02	14,552.30	16,158.12	16,085.74	
5. Public Debt Receipts	3,545.94	5,444.35	5,141.02	2,907.22	7,869.83	11,434.87	8,708.55	7,158.69	6,078.79	7,398.93	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,068.40	1,182.44	1,234.69	943.86	1,078.64	1,809.50	1,793.67	1,897.58	2,609.30	1,664.20	

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	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Net transactions under Ways and Means Advances and Overdrafts	2,477.54	4,261.91	3,906.00	1,959.38	6,784.50	9,417.75	6,599.67	4,742.83	2,479.00	4,121.88
Loans and Advances from Government of India	0.00	0.00	0.33	3.98	6.69	207.62	315.21	518.28	990.49	1,612.85
6. Total Receipts in the Consolidated Fund (4+5)	11,587.23	14,885.23	16,161.32	14,345.71	19,294.21	22,863.53	22,161.57	21,710.99	22,236.91	23,484.67
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	3,226.12	2,933.99	3,319.54	4,114.23	4,078.25	3,599.70	3,537.07	4,196.55	5,106.20	5,466.92
9. Total Receipts of the State (6+7+8)	14,813.35	17,819.22	19,480.86	18,459.94	23,372.46	26,463.23	25,698.64	25,907.54	27,343.11	28,951.59
Part B Expenditure/ Disbursement										
10 Revenue Expenditure	7,579.14	8,649.45	10,191.35	10,919.98	11,637.02	11,052.06	11,817.08	13,410.36	14,819.70	15,333.81
General Services (including interest payments)	3,620.47 (48)	3,893.96 (45)	4,319.41 (42)	5,018.12 (46)	5,428.80 (47)	5,100.03 (46)	5,743.69 (49)	6,820.70 (51)	7,218.27 (49)	7,730.04 (50)
Social Services	2,093.61 (28)	2,295.21 (27)	2,558.56 (25)	3,158.58 (29)	3,030.05 (26)	3,138.51 (29)	3,378.12 (29)	3,746.13 (28)	4,317.93 (29)	4,434.41 (29)
Economic Services	1,865.06 (24)	2,460.28 (28)	3,313.38 (33)	2,743.28 (25)	3,178.17 (27)	2,813.52 (25)	2,695.27 (22)	2,843.53 (21)	3,283.50 (22)	3,169.36 (21)
Grants-in-Aid and contributions#	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	1,059.23	1,076.10	1,274.85	1,595.56	1,206.32	1,671.93	1,893.85	2,704.22	3,122.52	3,524.31
General Services	105.78 (10)	132.55 (12)	267.10 (21)	419.49 (26)	165.73 (14)	409.61 (25)	293.30 (16)	446.91 (17)	528.11 (17)	682.35 (19)
Social Services	287.49 (27)	431.73 (40)	485.68 (38)	329.89 (21)	457.02 (38)	508.21 (30)	916.50 (48)	1,094.09 (40)	1,054.68 (34)	1,354.50 (39)
Economic Services	665.96 (63)	511.82 (48)	522.07 (41)	846.18 (53)	583.57 (48)	754.11 (45)	684.05 (36)	1,163.22 (43)	1,539.73 (49)	1,487.46 (42)
12. Disbursement of Loans and Advances	0.19	0.19	0.19	5.27	9.26	5.61	2.61	0.35	0.35	0.35
13. Total Expenditure (10+11+12)	8,638.56	9,725.74	11,466.39	12,520.81	12,852.60	12,729.60	13,713.54	16,114.93	17,942.57	18,858.47
14. Repayments of Public Debt	2,705.35	5,065.03	4,452.01	2,596.27	6,867.25	9,903.92	7,950.12	5,324.29	3,376.54	4,594.96
Internal Debt (excluding Ways and Means Advances and Overdrafts)	496.30	491.81	524.29	615.17	724.18	493.85	638.00	781.02	656.43	712.57
Net transactions under Ways and Means Advances and Overdraft	2,187.51	4,551.68	3,906.00	1,959.38	6,121.17	9,389.18	7,291.56	4,520.80	2,701.02	3,873.34
Loans and Advances from Government of India	21.54	21.54	21.72	21.72	21.90	20.89	20.56	22.47	19.09	9.05
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
16. Total disbursement out of Consolidated Fund (13+14+15)	11,343.91	14,790.77	15,918.40	15,117.08	19,719.85	22,633.52	21,663.66	21,439.22	21,319.11	23,453.43
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	3,011.82	2,661.41	3,124.67	3,184.11	2,881.70	3,712.20	3,870.95	4,622.61	5,032.49	5,225.84
19. Total disbursement by the State (16+17+18)	14,355.73	17,452.18	19,043.07	18,301.19	22,601.55	26,345.72	25,534.61	26,061.83	26,351.60	28,679.27
Part C Deficits										
20. Revenue Deficit (-)/ Revenue Surplus (+) (1-10)	461.65	790.34	827.86	517.43	-213.73	375.37	1634.06	688.90	1,335.43	752.72
21. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-13)	-597.27	-284.86	-446.09	-1,082.32	-1,428.22	-13,00.94	-260.52	-1,562.63	-1,784.45	-2,772.73
22. Primary Deficit (-)/ Surplus (+) (21+23)	-11.82	348.39	230.28	-310.58	-615.48	-444.26	671.57	-569.40	-716.02	-1,605.03
Part D Other Data										
23. Interest Payments (included in Revenue Expenditure)	585.33	633.25	676.37	771.74	812.16	854.69	932.09	993.23	1,068.43	1,167.70
24. Financial Assistance to Local Bodies etc.	120.63	170.87	328.40	167.06	160.70	194.85	216.46	196.59	562.45	362.26
25. Ways and Means Advances/ Overdraft Availed (days)	2,477.54 (110)	4,261.65 (145)	3,906.00 (104)	1,959.38 (100)	6,940.67 (139)	9,417.75 (211)	6,599.67 (164)	4,742.83 (93)	2,479.00 (69)	4,121.88 (53)
Ways and Means Advances Availed (days)	2,290.72 (101)	4,103.85 (138)	3,646.77 (95)	1,910.85 (98)	6,784.50 (113)	7,765.31 (177)	5,900.14 (139)	3,965.89 (89)	2,479.00 (55)	4,121.88 (53)
Overdraft Availed (days)	186.82 (9)	157.80 (7)	259.23 (9)	48.53 (2)	156.17 (6)	16,52.44 (34)	699.53 (25)	776.94 (4)	0.00 (14)	0.00 (0)
26. Interest on Ways and Means Advances/ Overdraft	3.11	6.87	6.17	0.92	5.16	10.35	4.42	3.96	3.14	1.91
27. Gross State Domestic Product (GSDP)	19,523.95	21,722.45	24,392.96	26,527.42	29,715.87	29,831.64	32,265.38	36,820.34	41,258.00	45,133.95
28. Outstanding Fiscal Liabilities (year-end)	8,931.64	9,557.35	104,09.15	10,545.76	12,179.10	13,471.67	13,922.40	15,587.44	18,187.32	20,951.14
29. Outstanding Guarantees (year-end) (including Interest)	70.22	81.19	110.46	120.96	174.96	174.96	189.96	189.96	228.57	228.57
30. Maximum Amount Guaranteed (year-end)	0.00	26.50	51.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Number of Incomplete Projects	373	340	311	390	399	416	383	311	277	309
32. Capital Blocked in Incomplete Projects	2,100.61	2,030.18	1,737.68	1,252.87	1,309.30	1,380.04	1,309.30	963.10	751.73	305.18
Part E Fiscal Health Indicators										

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
I Resource Mobilisation										
Own Tax Revenue/GSDP	2.19	2.35	2.62	3.19	3.22	3.43	4.03	3.97	3.87	3.79
Own Non-Tax Revenue/GSDP	1.30	1.58	1.59	0.96	1.14	0.81	0.94	1.30	1.64	1.50
Central Transfer/GSDP	13.01	13.96	13.75	14.30	10.99	11.43	15.11	14.67	15.58	16.22
II Expenditure Management										
Total Expenditure/GSDP	44.25	44.77	47.01	47.20	43.25	42.67	42.50	43.77	43.49	41.78
Total Expenditure/Revenue Receipts	107.43	103.03	104.06	109.47	112.51	111.40	101.95	114.30	111.06	117.23
Revenue Expenditure/Total Expenditure	87.74	88.93	88.88	87.21	90.54	86.82	86.17	83.22	82.60	81.31
Expenditure on Social Services/Total Expenditure	27.56	28.04	26.55	27.86	27.13	28.65	31.32	30.04	29.94	30.70
Expenditure on Economic Services/Total Expenditure	29.30	30.56	33.45	28.67	29.27	28.07	24.66	24.87	26.88	24.70
Capital Expenditure/Total Expenditure	12.26	11.06	11.12	12.74	9.39	13.13	13.81	16.78	17.40	18.69
Capital Expenditure /GSDP	5.43	4.95	5.23	6.01	4.06	5.60	5.87	7.34	7.57	7.81
III Management of Fiscal Imbalances										
Revenue Deficit (Surplus)/GSDP	2.36	3.64	3.39	1.95	-0.72	1.26	5.06	1.87	3.24	1.67
Fiscal Deficit/GSDP	-3.06	-1.31	-1.83	-4.08	-4.81	(-)4.36	(-)0.81	(-)4.24	(-)4.33	(-)6.14
Primary Deficit (Surplus)/GSDP	-0.06	1.60	0.94	-1.17	-2.07	(-)1.50	2.08	(-)1.55	(-)1.74	(-)3.56
IV Management of Fiscal Liabilities										
Fiscal Liabilities/GSDP	45.75	44.00	42.67	39.75	40.99	45.16	43.15	42.33	44.08	46.42
Interest payment/Revenue Receipts	7.29	6.73	6.15	6.75	7.12	7.50	6.93	7.04	6.61	7.26

Source: Finance Accounts of respective years, GSDP- Information furnished by Economics & Statistics Department, GoN

Figures in brackets represent percentages (rounded) to total of each sub-heading

GIA is already included under General Services, Social Services and Economic Services

Appendix 1.2

(Reference: Paragraphs 1.1.4, 1.2.4.1(A) & 1.2.4.2 (A))

Abstract of receipts and disbursements for the year 2024-25

(` in crore)

Receipts				Disbursement			
2023-24			2024-25	2023-24			2024-25
Section A: Revenue							
16,155.13	I	Revenue Receipts	16,086.53	14,819.70	I	Revenue Expenditure	15,333.81
1,598.09		Tax Revenue	1,709.55	7,218.27		General Services	7,730.04
				4,317.93		Social Services	4,434.41
677.85		Non-Tax Revenue	679.18	2,216.67		Education, Sports, Art and Culture	2,390.39
				815.14		Health and Family Welfare	891.22
6,426.82		State's share of Union Taxes	7,322.37	581.75		Water Supply, Sanitation, Housing and Urban Development	338.19
				43.29		Information and Broadcasting	47.42
-		Non-Plan/Development Grants		40.58		Welfare of Scheduled Castes, scheduled Tribes and other Backward Classes	70.68
-		Grants for State Development Schemes		44.88		Labour and Labour Welfare	47.07
-		Grants for Central and Centrally Sponsored plan Schemes		558.12		Social Welfare and Nutrition	622.98
				17.50		Others	26.46
2,917.48		Grants for Centrally Sponsored Schemes	2,071.85	3,283.50		Economic Services	3,169.36
				920.32		Agriculture and Allied Activities	965.87
4,534.89		Finance Commission Grants	4,121.77	691.77		Rural Development	483.21
				35.81		Special Areas Programmes	30.01
0.00		Other Transfer/Grants to States	181.81	37.44		Irrigation and Flood Control	40.30
				778.62		Energy	779.96
				172.91		Industry and Minerals	199.27
				484.02		Transport	500.71
				15.88		Science, Technology and Environment	14.97
				146.73		General Economic Services	155.06
	II	Revenue Deficit carried over to Section B		1,335.43	II	Revenue Surplus carried over to Section B	752.72

Receipts				Disbursement			
2023-24			2024-25	2023-24			2024-25
Section B: Capital							
2,755.02	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	3,746.55		III	Opening Overdraft from Reserve Bank of India	0.00
0.00	IV	Miscellaneous Capital Receipts	0.20	3,122.50	IV	Capital Outlay	3,524.31
				528.11		General Services	682.35
				1,054.66		Social Services	1,354.50
				249.11		Education, Sports, Art and Culture	420.33
				62.04		Health and Family Welfare	53.23
				728.26		Water Supply, Sanitation, Housing and Urban Development	524.23
				3.10		Information and Broadcasting	2.00
				2.65		Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	65.12
				5.55		Social Welfare and Nutrition	112.64
				3.95		Others	176.95
				1,539.73		Economic Services	1,487.46
				153.72		Agriculture and Allied Activities	148.36
				30.44		Rural Development	9.10
				123.80		Special Areas Programmes	126.50
				118.03		Irrigation and Flood Control	52.56
				129.90		Energy	97.53
				2.79		Industry and Minerals	139.29
				891.21		Transport	863.36
				89.84		General Economic Services	50.76
2.99	V	Recoveries of Loans and Advances	-0.99	0.35	V	Loans and Advances Disbursed	0.35
1.47		From Government Servants	-2.74			To Government Servants	0.35
1.52		From Others	1.75			To Others	
1,355.43	VI	Revenue Surplus brought down	752.72		VI	Revenue Deficit brought down	
6,078.79	VII	Public Debt Receipts	7,398.93	3,376.54	VII	Repayment of Public Debt	4,594.96
		External Debt				External Debt	
2,609.31		Internal Debt other than Ways and Means Advances and Overdrafts	1,664.20	656.43		Internal Debt other than Ways and Means Advances and Overdrafts	712.57

Receipts				Disbursement			
2023-24			2024-25	2023-24			2024-25
2,478.99		Net transactions under Ways and Means Advances	4,121.88	2,701.02		Net transactions under ways and Means Advances	3,873.34
		Net transactions under Overdraft				Net transactions under Overdrafts	
990.49		Loans and Advances from Central Government	1,612.85	19.09		Repayment of Loans and Advances to Central Government	9.05
0.00	VIII	Appropriation to Contingency Fund	0.00	0.00	VIII	Appropriation to Contingency Fund	0.00
0.00	IX	Amount transferred to Contingency Fund	0.00	0.00	IX	Expenditure from Contingency Fund	0.00
5,106.20	X	Public Account Receipts	5,466.92	5,032.49	X	Public Account Disbursements	5,225.84
506.20		Small Savings and Provident Funds	487.52	582.72		Small Savings and Provident Funds	530.07
181.98		Reserve Funds	475.79	60.10		Reserve Funds	238.11
30.91		Suspense and Miscellaneous	51.65	0.50		Suspense and Miscellaneous	60.43
3,277.57		Remittance	3,196.30	3,252.35		Remittances	3,143.97
1,108.99		Deposits and Advances	1,255.66	1,136.82		Deposits and Advances	1,253.26
	XI	Closing Overdraft from Reserve Bank of India	0.00	3,746.55	XI	Cash Balance at end of year	4,018.88
				0		Cash in Treasuries and Local remittances	0
				407.42		Deposits with Reserve Bank	595.63
				1,064.58		Departmental Cash Balance including permanent Advances	1,445.84
				2,274.55		Cash Balance and Investment	1,997.41
31,433.56		Total	33,956.51	31,433.56		Total	33,956.52

Source: Finance Accounts

(Note: Difference of ₹0.01 crore due to rounding-off)

Appendix 1.3

(Reference: Paragraph 1.1.5)

Summarised Financial Position of the Government of Nagaland as on 31 March 2025

(₹ in crore)

As on 31.03.2024		Liabilities	As on 31.03.2025	
13,864.31		Internal Debt -		15,064.47
	13,430.29	Market Loans Bearing Interest	14,380.29	
	0.03	Market Loans Not Bearing Interest	0.03	
	0.89	Loans from Life Insurance Corporation of India	0.81	
	433.09	Loans from Other Institutions	434.80	
	0.00	Ways and Means Advances	248.54	
	0.00	Overdrafts from Reserve Bank of India	0.00	
2,079.75		Loans and Advances from Central Government-		3,683.56
	0.35	Pre 1984-85 Loans	0.35	
	8.87	Non- Plan Loans	8.31	
	2,037.69	Loans for State Plan Schemes	3,643.60	
	0.18	Loans for Central Plan Schemes	0.18	
	25.85	Loans for Centrally Sponsored Schemes	24.48	
	0.00	Ways and Means Advances	0.00	
	6.81	Loans for Special Scheme	6.64	
0.35		Contingency Fund		0.35
1,387.12		Small Savings, Provident Funds, etc.		1,344.57
871.58		Deposits		873.99
1,724.29		Reserve Funds		1,961.97
0.00		Suspense and Miscellaneous Balances		0.00
(-)759.91		Remittance Balances		(-)707.59
0.01		Difference on account of rounding off		0.02
19,167.50		Total		22,221.34
Assets				
28,694.60		Gross Capital Outlay on Fixed Assets -		32,218.91
	337.09	Investments in shares of Companies, Corporations, etc.	339.86	
	28,357.51	Other Capital Outlay	31,879.05	
36.84		Loans and Advances -		38.18
	0.00	Loans for Power Projects	0.00	
	39.60	Other Development Loans	37.85	
	(-)2.76	Loans to Government Servants and Miscellaneous Loans	0.33	
0.00		Reserve Fund Investments		0.00
1.98		Advances		1.98
50.14		Suspense and Miscellaneous Balances		58.92
3,746.55		Cash -		4,018.88
	0.00	Cash in Treasuries and Local Remittances		0.00
	407.42	Deposits with Reserve Bank		595.63
	1,064.58	Departmental Cash Balance		1,445.84
	0.00	Permanent Advances		0.00
	1,739.72	Investment on Earmarked Funds		1,977.41
	534.83	Cash Balance Investments		0.00
(-)13,362.61		Deficit on Government account -		(-)14,115.53
	(-)1,335.44	(i) Less Revenue Surplus of the current year	(-)752.72	
	0.00	(ii) Miscellaneous Deficit	(-)0.20	
	(-)12,027.17	Accumulated Deficit at the beginning of the year	(-)13,362.61	
19,167.50		Total		22,221.34

Source: Finance Accounts

Explanatory Notes: The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.3**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting.

Appendix 2.1

(Reference: Paragraph 2.5.1)

Expenditure without Budget Provision or Re-appropriation

(₹ in crore)

Sl. No.	Grant Number	Grant Name/ Description	Number of Cases	Expenditure Incurred	Remarks
1	31	School Education	2	2.42	
2	36	Urban Development	2	1.69	
3	42	Rural Development	1	0.27	
4	45	Co-operation	2	0.17	
5	50	Animal Husbandry and Dairy Development	1	0.11	
6	58	Roads and Bridges	1	0.85	
7	64	Housing	1	0.36	
Total			10	5.87	

Source: Appropriation Accounts, 2024-25

Appendix 2.2
(Reference: Paragraph 2.5.3)

Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary

(₹ in crore)					
Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original Provision
1	43- Social Security and Welfare	397.64	4.18	362.06	35.58
Sub-Total Revenue (Voted)		397.64	4.18	362.06	35.58
2	42- Rural Development	4.40	2.28	4.28	0.12
3	60- Water Supply	63.10	18.22	52.12	10.98
4	65- SCERT	29.13	15.96	20.31	8.82
Sub-Total Capital (Voted)		96.63	36.46	76.71	19.92
Grand Total		494.27	40.64	438.77	55.50

Source: Appropriation Accounts, 2024-25

Appendix 2.3

(Reference: Paragraph 2.5.3)

Cases where Supplementary Provision (₹ one crore or more in each case) proved excessive

(₹ in crore)

Sl. No.	Number and Name of Grant	Original provision	Supplementary Provision	Total Budget	Actual Expenditure	Excessive Supplementary Provision (Savings)
A - Revenue (Voted)						
1	3-Council of Ministers	11.17	3.72	14.89	14.88	0.01
2	4-Administration of Justice	34.23	11.57	45.80	44.54	1.26
3	9-Taxes on Vehicles	18.08	4.92	23.00	22.80	0.20
4	16-State Guest Houses	19.60	1.34	20.94	20.38	0.56
5	22-Civil Supplies	43.06	61.82	104.88	104.74	0.14
6	27-Planning Machinery	48.42	6.02	54.44	52.54	1.90
7	28-Civil Police	1,853.94	51.49	1,905.43	1,899.71	5.72
8	29-Stationery and Printing	33.00	1.41	34.41	33.58	0.83
9	31-School Education	1,932.24	108.41	2,040.65	1,994.16	46.49
10	33-Youth Resources and Sports	42.60	20.69	63.29	62.81	0.48
11	34-Art and Culture and Gazetteers	27.77	1.56	29.33	28.80	0.53
12	38-Information and Public Relations	44.54	3.04	47.58	47.42	0.16
13	39-Tourism	20.48	1.03	21.51	21.34	0.17
14	43-Social Security and Welfare	397.64	4.18	401.82	362.06	39.76
15	44-Evaluation	11.29	1.37	12.66	11.84	0.82
16	45-Co-operation	26.08	4.44	30.52	30.15	0.37
17	47-Legal Metrology and Consumer Protection	13.08	1.00	14.08	13.78	0.30
18	53-Industries	124.69	12.95	137.64	135.48	2.16
19	54-Mineral Development	39.84	3.53	43.37	42.52	0.85
20	56-Road Transport	100.53	4.74	105.27	105.10	0.17
21	58-Roads and Bridges	428.04	29.78	457.82	450.88	6.94
22	60-Water Supply	118.12	16.84	134.96	134.81	0.15
23	62-Civil Administration Works	10.19	2.72	12.91	12.49	0.42
24	64-Housing	179.64	32.96	212.60	196.06	16.54
25	67-Home Guards	38.62	10.95	49.57	48.25	1.32
26	68-Police Engineering Project	24.81	3.04	27.85	27.32	0.53
27	70-Horticulture	59.19	24.27	83.46	72.86	10.60
28	78-Technical Education	33.19	15.62	48.81	47.68	1.13
Total		5,734.08	445.41	6,179.49	6,038.98	140.51
B - Revenue (Charged)						
1	2-Head of State	9.77	2.02	11.79	11.36	0.43
2	10-Public Service Commission	8.61	4.05	12.66	11.23	1.43
Total		18.38	6.07	24.45	22.59	1.86

Sl. No.	Number and Name of Grant	Original provision	Supplementary Provision	Total Budget	Actual Expenditure	Excessive Supplementary Provision (Savings)
Total Revenue		5,752.46	451.48	6,203.94	6,061.57	142.37
C - Capital (Voted)						
1	26-Civil Secretariat	135.04	36.00	171.04	153.83	17.21
2	35-Medical, Public Health and Family Welfare	36.43	30.90	67.33	53.23	14.10
3	36-Urban Development	129.87	328.02	457.89	264.78	193.11
4	42-Rural Development	4.40	2.28	6.68	4.27	2.41
5	43-Social Security and Welfare	9.93	40.01	49.94	16.94	33.00
6	48-Agriculture	8.00	16.68	24.68	9.68	15.00
7	49-Soil and Water Conservation	6.75	10.75	17.50	9.25	8.25
8	53-Industries	2.05	172.05	174.10	112.90	61.20
9	55-Power	21.09	34.84	55.93	35.32	20.61
10	58-Roads and Bridges	312.03	924.59	1,236.62	882.66	353.96
11	60-Water Supply	63.10	18.22	81.32	52.12	29.20
12	62-civil Administration Works	18.16	33.10	51.26	43.52	7.74
13	65-State Council of Educational Research and Training	29.12	15.96	45.08	20.31	24.77
14	68-Police Engineering Project	9.36	144.21	153.57	133.07	20.50
15	69-Fire and Emergency Services	10.74	33.04	43.78	29.36	14.42
16	70-Horticulture	3.00	1.28	4.28	4.12	0.16
17	76-Women Welfare	-	145.00	145.00	95.70	49.30
Total		799.07	1,986.93	2,786.00	1,921.06	864.94
Grand Total		6,551.53	2,438.41	8,989.94	7,982.63	1,007.31

Source: Appropriation Accounts, 2024-25

Appendix 2.4
(Reference: Paragraph 2.5.4)

Unnecessary/Inadequate re-appropriation of funds during FY 2024-25							
(₹ in crore)							
Sl. No.	Number/ Name of Grant and Head of Accounts	Original Grant	Supplementary Grant	Re-appropriation	Total	Expenditure	Savings (-)/ Excess (+)
A-Reduction of provision through Re-appropriation orders, where excess expenditure occurred							
Grant No. 11-District Administration & Special Welfare Schemes							
1	2053-00-093-01-00	114.76	0.00	-2.21	112.55	112.62	0.07
2	2053-00-094-01-00	65.42	0.00	-5.18	60.24	60.94	0.70
Grant No. 13 - Village Guards							
3	2055-00-110-01-00	15.48	0.00	-3.38	12.10	12.11	0.01
Grant No.25-Land Records and Survey							
4	2029-01-001-01-00	5.39	0.00	-2.55	2.84	4.52	1.68
5	2029-00-102-01-00	21.96	0.00	-1.09	20.86	21.18	0.32
Grant No 26-Civil Secretariat							
6	4435-60-101-01-00	62.00	0.00	-9.43	52.57	54.02	1.45
Grant No 32-Higher Education							
7	2225-02-277-01-01	58.20	0.00	-3.88	54.32	62.00	7.68
Grant No 35-Medical, Public Health and Family Welfare							
8	2210-01-001-01-00	349.78	0.00	-17.39	332.39	332.43	0.04
9	2210-01-001-07-00	33.96	0.00	-1.71	32.25	32.29	0.04
Grant No 42-Rural Development							
10	2515-01-101-01-01	1.00	0.00	-1.00	0.00	0.61	0.61
11	2515-00-101-01-01	70.00	0.00	-70.00	0.00	5.50	5.50
12	2515-00-101-01-02	15.00	0.00	-15.00	0.00	2.45	2.45
Grant No 55-Power							
13	2801-05-001-04-00	107.45	0.00	-1.18	106.27	106.48	0.21
14	4801-05-001-02-00	4.33	11.60	-15.93	0.00	5.18	5.18
Grant No 58-Roads & Bridges							
15	3054-80-001-01-00	42.00	0.00	-8.13	33.87	37.59	3.72
Grant No 64-Housing							
16	2059-80-001-01-00	15.88	5.65	-11.48	10.05	13.67	3.62
17	2059-80-001-02-00	134.85	10.95	-5.55	140.25	141.63	1.38
18	2216-05-001-01-00	13.94	5.04	-4.56	14.42	15.75	1.33
19	4216-01-106-01-00	13.12	17.42	-1.78	28.76	48.73	19.97
Grant No 65- SCERT							
20	2202-01-105-01-00	27.15	0.00	-17.77	9.38	25.75	16.37
Total		1,171.67	50.66	-199.20	1,023.12	1,095.45	72.33
B-Augmentation of provision proved injudicious							
Grant No.31-School Education							
21	2202-01-113-01-01	67.04	0.00	18.68	85.72	63.87	-21.85
Grant No.58-Roads & Bridges							
22	3054-04-105-01-00	30.00	27.81	3.89	61.70	53.00	-8.70
23	3054-80-001-04-00	281.00	0.00	7.41	288.41	233.18	-55.23
24	5054-04-337-04-00	0.00	498.19	20.19	518.38	444.15	-74.23
Total		378.04	526.00	50.17	954.21	794.20	-160.01
Grand Total		1,549.72	576.65	-149.03	1,977.34	1,889.65	-87.69

Source: Detailed Appropriation Accounts, 2024-25

Appendix 2.5

(Reference: Paragraph 2.5.5)

Grants having large savings, after surrender (exceeding ₹ one core), during 2024-25

(₹ in crore)

Sl. No.	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
A- Revenue (Voted)						
1	4-Administration of Justice	45.80	44.54	1.26	1.29	-0.03
2	11-District Administration	203.94	197.90	6.04	6.81	-0.77
3	12-Treasuries and Accounts Administration	64.70	49.69	15.01	15.01	-
4	13-Village Guards	56.11	51.40	4.71	4.73	-0.02
5	14-Jails	66.13	63.78	2.35	2.35	-
6	18-Pensions and Other Retirement Benefits	3,557.05	3,199.76	357.29	357.28	0.01
7	25-Land Records and Survey	30.24	28.84	1.40	3.44	-2.04
8	26-Civil Secretariat	341.41	298.96	42.45	42.08	0.37
9	27-Planning Machinery	54.44	52.55	1.89	1.57	0.32
10	28-Civil Police	1,905.43	1,899.71	5.72	5.36	0.36
11	31-School Education	2,040.65	1,994.16	46.49	41.41	5.08
12	35-Medical, Public Health and Family Welfare	920.54	892.32	28.22	28.80	-0.58
13	37-Municipal Administration	104.74	58.05	46.69	48.05	-1.36
14	40-Employment and Craftsmen Training	39.86	36.01	3.85	3.79	0.06
15	42-Rural Development	1,596.83	491.21	1,105.62	1,114.42	-8.80
16	43-Social Security and Welfare	401.82	362.06	39.76	39.09	0.67
17	48-Agriculture	563.90	390.94	172.96	172.28	0.68
18	50-Animal Husbandry and Dairy Development	139.58	124.06	15.52	14.24	1.28
19	51-Fisheries	105.33	50.28	55.05	54.54	0.51
20	52-Forest, Environment and Wildfire	138.47	122.62	15.85	15.85	-
21	53-Industries	137.64	135.48	2.16	2.14	0.02
22	55-Power	817.57	776.63	40.94	49.89	-8.95
23	58-Roads and Bridges	457.81	450.88	6.93	1.13	5.80
24	59-Water Resources	45.11	40.32	4.79	4.29	0.50
25	64-Housing	212.60	196.06	16.54	22.49	-5.95
26	65-State Council of Educational Research and Training	92.28	65.28	27.00	44.36	-17.36
27	67-Home Guards	49.58	48.25	1.33	1.34	-0.01
28	70-Horticulture	83.46	72.86	10.60	10.60	-
29	72-Land Resources Development	51.99	45.71	6.28	4.89	1.39
30	74-Mechanical Engineering	58.66	56.16	2.50	2.50	-
31	78-Technical Education	48.81	47.68	1.13	1.13	-
Total		14,432.48	12,344.15	2,088.33	2,117.15	-28.82
B - Revenue (Charged)						
32	10-Public Service Commission	12.66	11.23	1.43	1.42	0.01
33	75-Servicing of Debt	1,368.85	1,273.42	95.43	92.22	3.21
Total		1,381.51	1,284.65	96.86	93.64	3.22
C - Capital (Voted)						
34	26-Civil Secretariat	171.04	153.83	17.21	18.67	-1.46
35	27-Planning Machinery	643.67	381.40	262.27	262.42	-0.15
36	31-School Education	309.44	164.99	144.45	156.61	-12.16
37	32-Higher Education	67.15	32.65	34.50	34.50	-
38	35-Medical, Public Health and Family Welfare	67.33	53.23	14.10	18.37	-4.27
39	36-Urban Development	457.89	264.78	193.11	194.71	-1.60
40	37-Municipal Administration	244.90	133.58	111.32	124.96	-13.64
41	42-Rural Development	6.68	4.28	2.40	2.40	-
42	43-Social Security and Welfare	49.94	16.94	33.00	33.00	-
43	48-Agriculture	24.68	9.68	15.00	15.00	-

Sl. No.	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
44	49-Soil and Water Conservation	17.50	9.25	8.25	8.25	-
45	52-Forest, Environment and Wildfire	81.49	56.27	25.22	25.22	-
46	53-Industries	174.09	112.90	61.19	-	61.19
47	55-Power	55.93	35.32	20.61	6.50	14.11
48	58-Roads and Bridges	1,236.62	882.66	353.96	238.04	115.92
49	59-Water Resources	281.54	54.47	227.07	227.07	-
50	60-Water Supply	81.32	52.12	29.20	29.20	-
51	62-Civil Administration Works	51.26	43.52	7.74	0.24	7.50
52	65-State Council of Educational Research and Training	45.08	20.31	24.77	24.77	-
53	68-Police Engineering Project	153.57	133.06	20.51	20.51	-
54	69-Fire and Emergency Services	43.78	29.36	14.42	14.42	-
55	76-Women Welfare	145.00	95.70	49.30	49.30	-
Total		4,409.90	2,740.30	1,669.60	1,504.16	165.44
Grand Total		20,223.89	16,369.10	3,850.79	3,714.95	139.84

Source: Appropriation Accounts, 2024-25

Appendix 2.6

(Reference: Paragraph 2.5.5)

Grants having persistent savings (exceeding ₹ one crore) during FY 2022-23 to FY 2024-25

(₹ in crore)

Sl. No.	Grant No./ Name of the Department	Savings		
		2022-23	2023-24	2024-25
Revenue (Voted)				
1	11/Home Department	16.49	22.31	6.04
2	12/Treasuries and Accounts Administration	25.74	18.11	15.01
3	14/Home Department	2.03	4.57	2.35
4	26/Home Department	118.97	15.36	42.45
5	27/Planning and Transformation Department	114.42	22.20	1.89
6	28/Home Department	40.67	67.53	5.71
7	31/Education Department	58.23	162.28	46.49
8	35/Health and Family Welfare Department	99.55	100.30	28.22
9	37/Municipal Affairs Department	72.77	59.90	46.69
10	40/Labour & Employment, Skill Development and Entrepreneurship	34.37	29.74	3.85
11	42/Rural Development Department	422.43	566.85	1,105.62
12	43/Social Security and Welfare Department	137.26	37.83	39.76
13	48/Agriculture Department	135.63	78.87	172.95
14	50/Animal Husbandry and Veterinary Services	21.39	13.21	15.52
15	51/Fisheries and Aquatic Services	4.25	41.38	55.05
16	55/Department of Power	9.64	18.68	40.93
17	58/Works and Housing Department	39.28	50.02	6.94
18	59/Water Resources Department	3.12	2.28	4.79
19	64/Works and Housing Department	9.64	2.55	16.54
20	65/Education Department	3.71	10.52	27.01
21	70/Horticulture Department	43.55	23.23	10.60
Revenue (Charged)				
22	75/Finance Department	210.04	209.94	95.43
Capital (Voted)				
23	43/Social Security and Welfare Department	0.71	3.06	33.00
24	52/Environment, Forest and Climate Change	57.93	18.32	25.22
25	53/Commerce and Industries Department	4.15	70.05	61.20
26	60/Public Health Engineering Department	335.44	1.21	29.21
Capital (Charged)				
27	75/Finance Department	1,486.08	2,805.58	351.94

Source: Appropriation Accounts for respective years

Appendix 2.7
(Reference: Paragraph 2.5.5)

Grant-wise percentage of utilisation of budget and savings during FY 2024-25						(₹ in crore)
Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
1	42-Rural Development	1,603.50	495.48	1,108.02	30.90	Up to 50
2	51-Fisheries	108.01	52.88	55.13	48.96	
3	59-Water Resources	326.65	94.79	231.86	29.02	
4	57-Housing Loans	0.22	-	0.22	0.00	
Total		2,038.38	643.15	1,395.23	31.55	
5	6-Land Revenue	1.32	0.92	0.41	69.70	51 to 75
6	20-Relief, Rehabilitation etc.	1.26	0.80	0.46	63.49	
7	27-Planning Machinery	698.11	433.95	264.16	62.16	
8	36-Urban Development	518.77	339.80	178.97	65.50	
9	37-Municipal Administration	349.64	191.63	158.01	54.81	
10	48-Agriculture	588.58	400.62	187.95	68.07	
11	65-State Council of Educational Research and Training	137.37	85.59	51.78	62.31	
12	76-Women Welfare	159.04	109.61	49.44	68.92	
Total		2,454.09	1,562.92	891.17	63.69	76 to 90
13	10-Public Service Commission	14.07	12.64	1.43	89.84	
14	12-Treasuries & Accounts Administration	67.70	52.69	15.01	77.83	
15	18-Pensions and other Retirement Benefits	3,557.05	3,199.76	357.29	89.96	
16	19-Rajya Sainik Board	4.23	3.80	0.43	89.83	
17	26-Civil Secretariat	512.46	452.79	59.67	88.36	
18	43-Social Security & Welfare	451.76	379.00	72.76	83.89	
19	49-Soil & Water Conservation	86.11	76.89	9.22	89.29	
20	50-Animal Husbandry & Consumer Protection	148.08	133.19	14.90	89.94	
21	52-Forest, Environment & Wildlife	219.97	178.89	41.08	81.32	
22	53-Industries	311.73	248.37	63.36	79.67	
23	58-Roads & Bridges	1,694.44	1,333.54	360.90	78.70	
24	60-Water Supply	216.29	186.93	29.36	86.43	
25	62-Civil Administration Works	64.17	56.01	8.16	87.28	
26	68-Police Engineering Project	181.42	160.39	21.04	88.41	
27	69-Fire and Emergency Services	91.97	77.11	14.85	83.84	
28	70-Horticulture	87.74	76.98	10.76	87.74	
29	72-Land Resources Development	56.81	50.53	6.28	88.95	
30	80-State Information Commission	3.63	3.19	0.44	87.88	
Total		7,769.63	6,682.70	1,086.93	86.01	91 to 100
31	2-Head of State	11.79	11.36	0.43	96.35	
32	3-Council of Ministers	14.89	14.88	0.01	99.93	
33	7-State Excise	29.27	29.13	0.13	99.52	
34	8-Sales Tax	28.44	28.31	0.12	99.54	
35	9-Taxes on Vehicles	27.00	26.80	0.21	99.26	

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
36	11-District Administration	203.94	197.90	6.04	97.04	
37	13-Village Guards	59.11	54.40	4.71	92.03	
38	14-Jails	70.63	68.28	2.35	96.67	
39	15-Lokayukta	11.86	11.53	0.32	97.22	
40	16-State Guest Houses	33.86	33.30	0.57	98.35	
41	17-State Lotteries	4.12	4.08	0.04	99.03	
42	22-Civil Supplies	109.44	109.30	0.14	99.87	
43	25-Land Records & Survey	32.74	31.34	1.40	95.72	
44	28-Civil Police	1,905.43	1,899.71	5.71	99.70	
45	29-Stationery & Survey	38.71	37.88	0.83	97.86	
46	30-Administrative Training Institute	10.38	9.88	0.50	95.18	
47	31-School Education	2,350.09	2,159.15	190.94	91.88	
48	32-Higher Education	318.04	295.18	22.86	92.81	
49	34-Art & Culture and Gazetteers	59.00	58.47	0.53	99.10	
50	35-Medical, Public Health & Family Welfare	987.87	945.55	42.32	95.72	
51	38-Information & Public Relations	49.58	49.43	0.15	99.70	
52	39-Tourism	69.48	69.31	0.17	99.76	
53	40-Employment & Craftsmen Training	44.46	40.62	3.85	91.36	
54	41-Labour	13.06	12.53	0.53	95.94	
55	44-Evaluation	15.16	14.34	0.82	94.59	
56	45-Co-operation	31.48	31.10	0.38	98.79	
57	46-Statistics	55.45	54.66	0.79	98.58	
58	47-Legal Metrology & Consumer Protection	14.78	14.48	0.30	97.97	
59	54-Mineral Development	78.46	77.61	0.85	98.92	
60	55-Power	873.50	811.95	61.55	92.95	
61	56-Road Transport	115.54	115.38	0.16	99.86	
62	63-Science, Technology, Ecology and Environment	6.12	6.09	0.03	99.51	
63	66-Sericulture	26.20	25.97	0.23	99.12	
64	67-Home Guards	52.87	51.55	1.33	97.50	
65	74-Mechanical Engineering	60.54	58.05	2.49	95.89	
66	78-Technical Education	54.45	53.32	1.13	97.92	
67	79-Border Affairs	6.02	5.81	0.21	96.51	
68	81-Information Technology & Communication	10.45	10.43	0.02	99.81	
Total		7,884.21	7,529.06	355.15	95.50	

Source: Appropriation Accounts, 2024-25

Appendix 2.8
(Reference: Paragraph 2.5.5)

Savings not Surrendered							
(₹ in crore)							
Sl. No.	Number and Name of the Grant	Original Budget	Supplementary	Total Provision	Actual Expenditure	Savings	Amount not surrendered
A- Revenue (Voted)							
1	18-Pensions and Other Retirement Benefits	3,557.05	0.00	3,557.05	3,199.76	357.29	0.01
2	26-Civil Secretariat	341.41	0.00	341.41	298.96	42.45	0.37
3	27-Planning Machinery	48.42	6.02	54.44	52.55	1.89	0.32
4	28-Civil Police	1,853.94	51.49	1,905.43	1,899.71	5.72	0.36
5	31-School Education	1,932.24	108.41	2,040.65	1,994.16	46.49	5.08
6	40-Employment and Craftsmen Training	39.45	0.41	39.86	36.01	3.85	0.06
7	43-Social Security and Welfare	397.64	4.18	401.82	362.06	39.76	0.67
8	48-Agriculture	563.90	0.00	563.90	390.94	172.96	0.68
9	50-Animal Husbandry and Dairy Development	139.58	0.00	139.58	124.06	15.52	1.28
10	51-Fisheries	105.33	0.00	105.33	50.28	55.05	0.51
11	53-Industries	124.69	12.95	137.64	135.48	2.16	0.02
12	58-Roads and Bridges	428.04	29.77	457.81	450.88	6.93	5.80
13	59-Water Resources	45.11	0.00	45.11	40.32	4.79	0.50
14	72-Land Resources Development	51.99	0.00	51.99	45.71	6.28	1.39
Total		9,628.79	213.23	9,842.02	9,080.88	761.14	17.05
B - Revenue (Charged)							
15	10-Public Service Commission	8.61	4.05	12.66	11.23	1.43	0.01
16	75-Servicing of Debt	1,368.85	0.00	1,368.85	1,273.42	95.43	3.21
Total		1,377.46	4.05	1,381.51	1,284.65	96.86	3.22
C - Capital (Voted)							
17	53-Industries	2.05	172.04	174.09	112.90	61.19	61.19
18	55-Power	21.09	34.84	55.93	35.32	20.61	14.11
19	58-Roads and Bridges	312.03	924.59	1,236.62	882.66	353.96	115.92
20	62-Civil Administration Works	18.16	33.10	51.26	43.52	7.74	7.50
Total		353.33	1,164.57	1,517.90	1,074.40	443.50	198.72
Grand Total		11,359.58	1,381.85	12,741.43	11,439.93	1,301.50	218.99

Source: Appropriation Accounts, 2024-25

Appendix 2.9

(Reference: Paragraph 2.5.5)

Surrender of funds in excess of ₹ one crore, on the last day of March 2025

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Budget	Supplementary	Total Budget Provision	Actual Expenditure	Savings	Amount surrendered on 31.03.2025
A- Revenue (Voted)							
1	4-Administration of Justice	34.23	11.57	45.80	44.54	1.26	1.29
2	11-District Administration	203.94	0.00	203.94	197.90	6.04	6.81
3	12-Treasuries and Accounts Administration	64.70	0.00	64.70	49.69	15.01	15.01
4	13-Village Guards	56.11	0.00	56.11	51.40	4.71	4.73
5	14-Jails	66.13	0.00	66.13	63.78	2.35	2.35
6	18-Pensions and Other Retirement Benefits	3,557.05	0.00	3,557.05	3,199.76	357.29	357.28
7	25-Land Records and Survey	30.24	0.00	30.24	28.84	1.40	3.44
8	26-Civil Secretariat	341.41	0.00	341.41	298.96	42.45	42.08
9	27-Planning Machinery	48.42	6.02	54.44	52.55	1.89	1.57
10	28-Civil Police	1,853.94	51.49	1,905.43	1,899.71	5.72	5.36
11	31-School Education	1,932.24	108.41	2,040.65	1,994.16	46.49	41.41
12	35-Medical, Public Health and Family Welfare	920.54	0.00	920.54	892.32	28.22	28.80
13	37-Municipal Administration	104.74	0.00	104.74	58.05	46.69	48.05
14	40-Employment and Craftsmen Training	39.45	0.41	39.86	36.01	3.85	3.79
15	42-Rural Development	1,596.83	0.00	1,596.83	491.21	1,105.62	1,114.42
16	43-Social Security and Welfare	397.64	4.18	401.82	362.06	39.76	39.09
17	48-Agriculture	563.90	0.00	563.90	390.94	172.96	172.28
18	50-Animal Husbandry and Dairy Development	139.58	0.00	139.58	124.06	15.52	14.24
19	51-Fisheries	105.33	0.00	105.33	50.28	55.05	54.54
20	52-Forest, Environment and Wildfire	138.47	0.00	138.47	122.62	15.85	15.85
21	53-Industries	124.69	12.95	137.64	135.48	2.16	2.14
22	55-Power	817.57	0.00	817.57	776.63	40.94	49.89
23	58-Roads and Bridges	428.04	29.77	457.81	450.88	6.93	1.13
24	59-Water Resources	45.11	0.00	45.11	40.32	4.79	4.29
25	64-Housing	179.64	32.96	212.60	196.06	16.54	22.49
26	65-State Council of Educational Research and Training	92.28	0.00	92.28	65.28	27.00	44.36
27	67-Home Guards	38.62	10.95	49.57	48.25	1.32	1.34
28	70-Horticulture	59.19	24.27	83.46	72.86	10.60	10.60
29	72-Land Resources Development	51.99	0.00	51.99	45.71	6.28	4.89
30	74-Mechanical Engineering	58.66	0.00	58.66	56.16	2.50	2.50
31	78-Technical Education	33.19	15.62	48.81	47.68	1.13	1.13
Total		14,123.87	308.60	14,432.47	12,344.15	2,088.32	2,117.15
B - Revenue (Charged)							
32	10-Public Service Commission	8.61	4.05	12.66	11.23	1.43	1.42
33	75-Servicing of Debt	1,368.85	0.00	1,368.85	1,273.42	95.43	92.21

Sl. No.	Number and Name of the Grant	Original Budget	Supplementary	Total Budget Provision	Actual Expenditure	Savings	Amount surrendered on 31.03.2025
Total		1,377.46	4.05	1,381.51	1,284.65	96.86	93.63
C - Capital (Voted)							
34	26-Civil Secretariat	135.04	36.00	171.04	153.83	17.21	18.68
35	27-Planning Machinery	643.67	0.00	643.67	381.40	262.27	262.42
36	31-School Education	309.44	0.00	309.44	164.99	144.45	156.61
37	32-Higher Education	67.15	0.00	67.15	32.65	34.50	34.50
38	35-Medical, Public Health and Family Welfare	36.43	30.90	67.33	53.23	14.10	18.37
39	36-Urban Development	129.87	328.02	457.89	264.78	193.11	194.71
40	37-Municipal Administration	244.90	0.00	244.90	133.58	111.32	124.96
41	42-Rural Development	4.40	2.28	6.68	4.28	2.40	2.40
42	43-Social Security and Welfare	9.93	40.01	49.94	16.94	33.00	33.00
43	48-Agriculture	8.00	16.68	24.68	9.68	15.00	15.00
44	49-Soil and Water Conservation	6.75	10.75	17.50	9.25	8.25	8.25
45	52-Forest, Environment and Wildfire	81.49	0.00	81.49	56.27	25.22	25.22
46	55-Power	21.09	34.84	55.93	35.32	20.61	6.50
47	58-Roads and Bridges	312.03	924.59	1236.62	882.66	353.96	238.04
48	59-Water Resources	281.54	0.00	281.54	54.47	227.07	227.07
49	60-Water Supply	63.10	18.22	81.32	52.12	29.20	29.20
50	62-Civil Administration Works	18.16	33.10	51.26	43.52	7.74	0.24
51	65-State Council of Educational Research and Training	29.12	15.96	45.08	20.31	24.77	24.77
52	68-Police Engineering Project	9.36	144.21	153.57	133.06	20.51	20.51
53	69-Fire and Emergency Services	10.74	33.04	43.78	29.36	14.42	14.42
54	76-Women Welfare	0.00	145.00	145.00	95.70	49.30	49.30
Total		2,422.21	1,813.60	4,235.81	2,627.40	1,608.41	1,504.17
Grand Total		17,923.54	2,126.25	20,049.79	16,256.20	3,793.59	3,714.95

Source: Appropriation Accounts, 2024-25

Appendix 2.10

(Reference: Paragraph 2.5.6)

Misclassification of Revenue expenditure as Capital expenditure for FY 2024-25

(` in crore)

Sl. No.	No. and name of the Grant/Department	No. of Sanction order	Misclassified Amount	Major Head	Audit Observation
1	55, Power/ Department of Power	Monthly Account of April 2024 (Electrical Div, Kohima	0.17	4801-05-800-02-13	The entire amount was utilised for purchase of High Mast Accessories & Oil items for Hornbill festival 2023.
2	37, Municipal Administration/ Municipal Affairs Department	Sanction Order of MoHUA , No.N-11015/2/2021-HFA-V-UD	0.18	4217-60-051-06-01-13	Expenditure was incurred for Administrative & Other Expenses under Capacity Building Activities of the Mission "PMAY-U".
3	50, Animal Husbandry & Dairy Development/ AH&VS	No. AHV/Plan-4/2023/ dt 20/09/2024	5.00	4403-00-101-01-00-26	Expenditure was incurred for Pre mixed Concentrated Feed, Awareness programmes & Operational Cost under implementation of the project "Project for support to Piggery Households".
4	27, Planning Machinery/ Planning and Transformation Department	No. PLN-112/LADP/2024-25 dt 06/12/2024 & 19/03/25	0.38	4059-80-800-04-26	Expenditure was incurred under implementation of LADP 2024-25 for Administrative Expenses & Contribution towards Parliamentarians & Ex-Parliamentarians Welfare Fund.
5	36, Urban Development/ Urban Development Department	No. UDD/19-SBM/04-EXPDR/2022 Pt-I dt 04/02/2025	0.34	4217-60-051-05-03-26	The Expenditure was incurred under "SBM-Urban 2.0" for Capacity Building, Skill Development & Knowledge Management.
6	36, Urban Development/ Urban Development Department	No. UDD/19-SBM/04-EXPDR/2022 Pt-I dt 10/02/2025	1.00	4217-60-051-05-02-26	The Expenditure was incurred under "SBM-Urban 2.0" for "Information, Education, Communication and Behaviour Change".
7	4, Administration of Justice/ Law and Justice Department	No. LAW/PLN-2/2024-25	0.22	4059-80-051-01-00	Out of the total Expenditure of ₹2.22 crore, ₹0.22 crore was incurred from Painting and Maintenance Work at buildings, whereas remaining amount was utilised for Construction Works.
8	26, Civil Secretariat/ Home Department	No.APC/CELL/SoCR AN/SAN/2018-19/1171 DT 13/08/2024	3.40	4435-60-101-01-00-26	Out of the total Expenditure of ₹15 Crore under the project "FOCUS-IFAD", ₹3.40 crore was incurred for Training, Honorarium, Salary & Allowances etc., whereas remaining amount was utilised for purchase of machineries, water harvesting pond etc.
9	26, Civil Secretariat/ Home Department	No.APC/CELL/SoCR AN/SAN/2018-19/ DT 12/12/2024	3.26	4435-60-800-01-00-26	Out of the total Expenditure of ₹7.57 crore under the project "FOCUS-IFAD", ₹3.26 crore was incurred for training, salaries & allowance, audit expenditures etc., whereas remaining amount was utilised for Common Facility Centre, refrigerated vehicle, support to goatry & paddy cum fish culture etc.

Sl. No.	No. and name of the Grant/Department	No. of Sanction order	Misclassified Amount	Major Head	Audit Observation
10	59, Water Resources/ WR Department	DoWR/CA-5/2019 dt 03/02/2025	0.04	4702-00-101-02-17	Out of the total Expenditure of ₹0.25 crore, ₹0.04 crore pertains to Repair & Renovation of a Quarter, whereas remaining amount was utilised for Construction Works.
11	70, Horticulture/ Horticulture Department	HR/FEST/29/2/18 dt 19/11/2024	0.06	4401-00-119-01-00-14	Out of the total Expenditure of ₹0.90 crore, ₹0.06 crore pertains to repair of site office/rest room, whereas remaining amount was utilised for extension of floor & fencing of area.
Total			14.05		

Source: Monthly Accounts/Bills furnished to O/o AG (A&E), Nagaland

Appendix 2.11**(Reference: Paragraph 2.5.8)****Sub-heads where entire expenditure was incurred in March 2025****(₹ in crore)**

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of the Scheme	Types of Budget	Actual Expenditure during March
1	1	Parliamentary Affairs	2011-02-103-02	Library	Revenue (Voted)	0.25
2	4	Law and Justice	2014-00-119-02	Human Rights Committee	Revenue (Voted)	0.03
3	5	Election	4059-01-051-01	Works under election	Capital (Voted)	3.52
4	8	Finance	2040-00-001-01	Direction	Revenue (Voted)	1.00
5	8		4216-01-106-01	Works under Sales Tax	Capital (Voted)	1.00
6	9	Transport	2041-01-001-04	Motor Accident Claims Tribunals	Revenue (Voted)	0.05
7	12	Finance	2030-01-101-01	Judicial	Revenue (Voted)	1.23
8	13	Home	4055-00-211-01	Works under Village Guards	Capital (Voted)	3.00
9	14		2056-01-102-01	Jail Industries	Revenue (Voted)	0.05
10	14		4059-60-051-01	Works under Jails	Capital (Voted)	2.80
11	14		4216-01-106-01	Works under Jails	Capital (Voted)	1.70
12	15	Personnel and Administrative Reforms	2062-00-103-02	Investigation	Revenue (Charged)	0.15
13	19	Home	2235-60-200-03	Corpus Fund	Revenue (Voted)	0.20
14	21		2245-02-101-01	Gratuitous Relief	Revenue (Voted)	95.46
15	21		2245-02-102-01	Water Supply	Revenue (Voted)	6.33
16	21		2245-02-106-01	Repairs and Restoration of Roads	Revenue (Voted)	11.63
17	21		2245-02-111-01	Ex-Gratia	Revenue (Voted)	2.21
18	21		2245-02-113-01	Repairs/Reconstruction of Houses	Revenue (Voted)	39.10
19	21		2245-02-117-01	Purchase of Livestocks	Revenue (Voted)	5.32
20	21		2245-02-122-01	Repairs and Restoration of Damaged Irrigation	Revenue (Voted)	10.94
21	21		2245-80-102-02	Strengthening of SDMA and DDMA	Revenue (Voted)	11.45
22	21		2245-80-103-01	National Disaster Response Fund	Revenue (Voted)	170.99
23	23		7610-00-204-01	Advances for purchase of personal computers	Capital (Voted)	0.35
24	25	Land Revenue	2029-00-102-01	Subordinate Establishment	Revenue (Voted)	1.00
25	26	Home	2052-00-090-06	Assistance to Gandhi Ashram, Chuchuyimlang	Revenue (Voted)	0.05
26	26		2052-00-090-11	Helicopter Charges	Revenue (Voted)	1.48
27	26		2052-00-090-16	PFMS Cell	Revenue (Voted)	0.04
28	26		2251-00-090-01	Civil Secretariat	Revenue (Voted)	0.05
29	26		2251-00-090-03	Chief Minister's Micro Financing Initiative	Revenue (Voted)	22.00
30	26		4575-03-796-05	Dharti Aaba Janjatiya Gram Utkarsh Abhiyan	Capital (Voted)	6.78
31	27	Planning and Transformation	3451-00-090-03	Gender Budgeting	Revenue (Voted)	0.32
32	27		3451-00-102-03	Monitoring Cell	Revenue (Voted)	1.00
33	27		4225-04-102-01	Minority Affairs Cell	Capital (Voted)	2.90
34	28	Home	2055-00-001-03	Security Related Expenses	Revenue (Voted)	0.93

Sl. No.	Gr ant No.	Name of the Department	Head of Accounts	Name of the Scheme	Types of Budget	Actual Expend iture during March
35	29		4059-60-051-01	Works under Printing & Stationery	Capital (Voted)	1.80
36	29		4216-01-106-01	Construction	Capital (Voted)	0.50
37	30	Personnel and Administrative Reforms	4059-60-051-01	Works under ATI	Capital (Voted)	1.45
38	31	Education	2202-02-106-01	Local Dialect Text Book Development	Revenue (Voted)	1.00
39	31		2202-04-103-01	State Scheme	Revenue (Voted)	0.02
40	31		4202-01-600-02	Nagaland Education Project-Lighthouse	Capital (Voted)	1.41
41	32	Higher and Technical Education	2202-03-001-01	Direction	Revenue (Voted)	3.00
42	33	Youth Resources and Sports	4202-03-102-04	Infrastructure for Sports and Youth Affairs Activities	Capital (Voted)	167.07
43	34	Art and Culture	2205-00-001-03	Promotion of Cultural Activities	Revenue (Voted)	0.01
44	34		2205-00-102-05	Nagaland Art and Culture Council	Revenue (Voted)	0.10
45	35	Health and Family Welfare	2210-01-001-04	Work Charged Establishment	Revenue (Voted)	0.30
46	35		2210-01-110-10	National Medical Council	Revenue (Voted)	0.05
47	35		2210-01-110-15	Nagaland State Pharmacy Council	Revenue (Voted)	0.05
48	35		4210-04-200-12	Medical College Hospital at NIMSR-JICA	Capital (Voted)	2.60
49	35		4210-04-200-12	Medical College Hospital at NIMSR-JICA	Capital (Voted)	6.03
50	37	Municipal Affairs	2217-80-191-04	Grants to Urban Local Bodies	Revenue (Voted)	5.25
51	37		4217-60-051-04	Urban Sanitation & Sewerage Scheme	Capital (Voted)	1.00
52	39	Tourism	3452-01-101-01	Tourist Information & Publicity	Revenue (Voted)	0.23
53	40	Labour & Employment, Skill Development and Entrepreneurship	2230-03-101-04	Pradhan Mantri Kaushal Vikas Yojana - SANKALP	Revenue (Voted)	2.45
54	40		2230-03-101-07	Pradhan Mantri Kaushal Vikas Yojana - SANKALP (100%)	Revenue (Voted)	0.24
55	40		4216-01-106-01	Works under Employment	Capital (Voted)	3.22
56	42	Rural Development	2515-00-102-03	Grants to Rural Local Bodies	Revenue (Voted)	19.20
57	42		2515-00-102-04	Health Grants	Revenue (Voted)	8.19
58	42		4515-00-103-01	Buildings	Capital (Voted)	0.23
59	42		4515-00-103-01	Buildings	Capital (Voted)	2.05
60	42		4515-00-103-01	Buildings	Capital (Voted)	2.00
61	43	Social Security and Welfare	2235-02-101-01	Blind School	Revenue (Voted)	0.35
62	43		2235-02-102-02	Saksham Anganwadi and Poshan-Childrens Parks and Wards	Revenue (Voted)	0.07
63	43		2235-02-104-01	Old Age Home	Revenue (Voted)	0.10
64	43		2235-02-106-01	Umbrella Programme for Development of Vulnerable Groups including Backward Classes	Revenue (Voted)	0.10
65	43		2235-02-106-01	Umbrella Programme for Development of Vulnerable Groups including Backward Classes	Revenue (Voted)	2.49

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of the Scheme	Types of Budget	Actual Expenditure during March
66	43	Co-operation	2235-02-107-01	Grant-in-Aid under States Scheme	Revenue (Voted)	0.20
67	43		4235-02-051-01	Buildings	Capital (Voted)	4.01
68	45		2425-00-001-01	Direction	Revenue (Voted)	0.15
69	45		2425-00-108-02	Integrated Co-operative Development	Revenue (Voted)	0.10
70	45	Legal Metrology and Consumer Protection	2425-7-0-108-2	Integrated Co-operative Development	Revenue (Voted)	0.10
71	47		3475-00-106-01	Direction	Revenue (Voted)	0.50
72	47	Soil and Water Conservation	3475-2-0-106-6	State Consumer Dispute redressal commission & District Fora	Revenue (Voted)	0.50
73	49		2415-02-277-01	Training Centre	Revenue (Voted)	0.20
74	49	Animal Husbandry and Veterinary Services	4402-00-051-01	Buildings	Capital (Voted)	1.75
75	50		2403-00-106-02	National Livestock Mission (100%)	Revenue (Voted)	0.37
76	51		2405-00-101-01	Riverine Fisheries	Revenue (Voted)	0.30
77	51		4059-01-051-01	Building under Fishery	Capital (Voted)	1.26
78	52	Environment, Forest and Climate Change	2406-04-101-03	State Bio-Diversity Board	Revenue (Voted)	0.33
79	52		3435-04-103-01	State Pollution Control Board	Revenue (Voted)	1.50
80	52		3435-04-104-01	State Environment Impact Assessment	Revenue (Voted)	0.02
81	52		4406-01-101-01	Nagaland Forest Management Project (JICA)	Capital (Voted)	40.85
82	52		4406-01-101-03	National Mission for a Green India - Forest Fire Prevention	Capital (Voted)	0.01
83	52		4406-01-101-04	National Plan Conservation of Aquatic Eco-System	Capital (Voted)	0.26
84	52		4406-01-101-04	National Plan Conservation of Aquatic Eco-System	Capital (Voted)	2.31
85	53	Commerce and Industries	2851-00-102-04	Nagaland Hotels Limited	Revenue (Voted)	1.00
86	53		2851-00-102-05	Nagaland Mechanized Bricks Company	Revenue (Voted)	0.05
87	53		2851-00-102-07	Nagaland Sugar mill Company Ltd	Revenue (Voted)	0.03
88	53		2851-00-103-03	Nagaland Handloom and Handicraft Development Corporation	Revenue (Voted)	1.00
89	53		2851-00-105-01	Nagaland Khadi and Village Industries Board	Revenue (Voted)	1.00
90	54	Geology and Mining	2853-02-102-03	Other Programmes	Revenue (Voted)	0.16
91	55	Power	2045-00-103-02	State Energy Conservation	Revenue (Voted)	1.00
92	55		2801-05-001-09	Service Connection	Revenue (Voted)	0.80
93	55		2801-80-101-01	Nagaland Electricity Regulatory Commission	Revenue (Voted)	1.08
94	55		4801-05-001-02	New Distribution Transformers	Capital (Voted)	5.18
95	56	Transport and Civil Aviation	5055-00-102-01	Acquisition	Capital (Voted)	4.00
96	58	Works and Housing	4552-05-337-01	Roads	Capital (Voted)	0.85
97	58		5054-04-337-01	Pradhan Mantri Gram Sadak Yojana	Capital (Voted)	107.33
98	58		5054-04-337-04	Special Central Assistance	Capital (Voted)	444.15
99	58		5054-80-797-01	Central Road and Infrastructure Fund	Capital (Voted)	30.73

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of the Scheme	Types of Budget	Actual Expenditure during March
100	59	Water	2702-80-001-04	Other Minor Irrigation Works	Revenue (Voted)	0.30
101	59	Resources	4059-01-051-01	Irrigation & Flood Control	Capital (Voted)	1.91
102	60	Public Health Engineering	4059-01-051-01	Works under Water Supply	Capital (Voted)	2.78
103	60		4215-01-101-01	Urban Water Supply Programme	Capital (Voted)	2.99
104	60		4215-01-101-02	Water Supply to Major Urban Town	Capital (Voted)	0.39
105	60		4215-01-101-02	Water Supply to Major Urban Town	Capital (Voted)	0.97
106	62	Home	2059-80-053-01	Null Maintenance	Revenue (Voted)	6.38
107	62		4059-80-051-02	Special Central Assistance	Capital (Voted)	18.35
108	62		4216-01-106-01	Construction of Residences	Capital (Voted)	8.10
109	65	Education	2202-01-105-01	Teachers Education	Revenue (Voted)	0.52
110	66	Commerce and Industries	2851-00-107-05	Catalytic Development Programme under Sericulture	Revenue (Voted)	1.50
111	67	Home	4059-60-051-01	Works under Home Guards	Capital (Voted)	3.30
112	69	Home	4059-01-051-02	Works under Fire Services	Capital (Voted)	5.00
113	70	Horticulture	2401-00-119-01	Fruit and Vegetable Processing Centre	Revenue (Voted)	0.15
114	70		2401-00-119-05	Mushroom Cultivation	Revenue (Voted)	0.08
115	70		2401-00-119-08	Fruit Nurseries	Revenue (Voted)	0.15
116	70		4401-00-119-02	Horti-Link Road	Capital (Voted)	2.84
117	72	Land Resources Development	2501-05-101-04	Rubber Development	Revenue (Voted)	0.30
118	72		2501-05-101-07	Tea Plantation	Revenue (Voted)	0.10
119	74	Works and Housing	4059-80-052-01	Machinery and Equipment	Capital (Voted)	1.89
120	75	Finance	2048-00-101-01	Consolidated Sinking Fund	Revenue (Charged)	100.00
121	75		2049-60-802-01	Penal interest on SNA	Revenue (Charged)	5.72
122	75		6004-01-800-01	Other Loans	Capital (Charged)	0.55
123	76	Women Resources Development	2235-02-104-02	Awareness Programme	Revenue (Voted)	0.15
124	76		2235-02-107-03	Non-Governmental Organisations	Revenue (Voted)	0.30
125	76		2235-02-109-01	Training-cum-Production Centre	Revenue (Voted)	0.10
126	76		2235-02-109-01	Training-cum-Production Centre	Revenue (Voted)	0.32
127	76		2235-02-109-02	Transformative Livelihood Intervention	Revenue (Voted)	2.53
128	76		4235-02-103-04	Special Central Assistance	Capital (Voted)	95.70
129	78	Higher and Technical Education	2203-00-107-01	State Technical Scholarship	Revenue (Voted)	0.70
130	79	Border Affairs	4059-01-051-01	Works under Border Affairs	Capital (Voted)	0.40
131	81	Information Technology & Communication	4059-01-051-01	Works Under Information Technology and Communication	Capital (Voted)	1.56
132	82	New and Renewable Energy	4810-00-101-03	Special Central Assistance	Capital (Voted)	26.52
Total						1,583.50

Source: Detailed Appropriation Accounts, 2024-25 & VLC data furnished by O/o AG (A&E), Nagaland

Appendix 2.12

(Reference: Paragraph 2.5.8)

Quarter wise expenditure for all major heads during 2024-25

(₹ in crore)

Sl. No.	Grant	Description	Allocation during 2024-25	Expenditure					Total Expenditure	Expenditure in the 4th Quarter as a percentage of total expenditure	Expenditure in March 2025 as a percentage of total expenditure
				1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	In March			
1	1	State Legislature	55.55	7.32	10.53	18.30	19.61	12.40	55.76	35.17	22.24
2	2	Head of State	11.79	2.13	2.33	3.35	3.55	2.12	11.36	31.25	18.66
3	3	Council of Ministers	14.89	6.00	3.80	2.41	2.66	2.08	14.87	17.89	13.99
4	4	Administration of Justice	128.34	10.72	19.46	16.55	98.93	91.27	145.66	67.92	62.66
5	5	Election	50.82	36.19	4.09	6.70	8.71	6.36	55.69	15.64	11.42
6	6	Land Revenue	1.32	0.22	0.23	0.21	0.26	0.09	0.92	28.26	9.78
7	7	State Excise	29.27	5.79	7.00	6.68	9.66	3.94	29.13	33.16	13.53
8	8	Sales Tax	28.44	4.61	6.75	4.98	11.97	8.76	28.31	42.28	30.94
9	9	Taxes on Vehicles	27.00	3.71	8.92	5.65	8.52	6.07	26.80	31.79	22.65
10	10	Public Service Commission	14.07	2.47	2.16	4.69	3.32	2.19	12.64	26.27	17.33
11	11	District Administration	203.94	43.92	47.52	47.51	58.94	21.88	197.89	29.78	11.06
12	12	Treasuries and Accounts Administration	67.70	11.63	12.55	12.51	16.00	9.01	52.69	30.37	17.10
13	13	Village Guards	59.11	11.37	11.25	11.61	20.17	10.86	54.40	37.08	19.96
14	14	Jails	70.63	13.08	16.08	16.56	22.56	12.22	68.28	33.04	17.90
15	15	Lokayukta	11.86	2.71	2.74	2.99	3.09	1.49	11.53	26.80	12.92
16	16	State Guest Houses	33.86	1.98	5.45	16.95	8.92	4.49	33.30	26.79	13.48
17	17	State Lotteries	4.12	1.13	0.92	1.03	1.01	0.45	4.09	24.69	11.00
18	18	Pensions and Other Retirement Benefits	3,557.05	801.96	807.23	832.30	758.09	239.54	3,199.58	23.69	7.49
19	19	Rajya Sainik Board	4.23	0.77	0.72	0.73	1.58	1.07	3.80	41.58	28.16
20	20	Relief and Rehabilitation	1.26	0.44	0.21	0.12	0.04	0.04	0.81	4.94	4.94
21	21	Relief of Disaster caused by Natural Disasters	296.26	0.49	57.00	60.64	284.62	284.62	402.75	70.67	70.67
22	22	Civil Supplies	109.44	8.34	33.65	46.66	20.60	13.67	109.25	18.86	12.51
23	23	Loans to Government Servants	0.35	0.00	0.00	0.00	0.35	0.35	0.35	100.00	100.00
24	24	Small Savings	0.10	0.00	0.00	0.08	0.02	0.02	0.10	20.00	20.00
25	25	Land Records and Survey	32.74	6.69	7.11	8.71	8.82	4.38	31.33	28.15	13.98
26	26	Civil Secretariat	512.46	69.53	113.43	168.94	94.29	55.21	446.19	21.13	12.37
27	27	Planning Machinery	698.11	19.79	11.69	220.94	181.51	174.97	433.93	41.83	40.32
28	28	Civil Police	1,905.43	476.90	444.68	429.28	548.05	197.52	1,898.91	28.86	10.40
29	29	Stationery and Printing	38.71	7.13	10.69	8.22	11.84	5.51	37.88	31.26	14.55
30	30	Administrative Training Institute	10.38	1.67	1.53	2.52	4.16	3.10	9.88	42.11	31.38
31	31	School Education	2,350.09	441.12	472.60	589.75	655.02	316.68	2,158.49	30.35	14.67
32	32	Higher Education	318.04	40.51	38.42	70.00	146.18	89.37	295.11	49.53	30.28
33	33	Youth Resources and Sports	206.89	6.61	22.10	17.49	183.67	112.23	229.87	79.90	48.82
34	34	Art and Culture and Gazetteers	59.00	4.12	11.58	20.66	22.08	4.18	58.44	37.78	7.15
35	35	Medical, Public Health and Family Welfare	987.87	173.05	224.63	263.63	283.76	138.09	945.07	30.03	14.61

Sl. No.	Grant	Description	Allocation during 2024-25	Expenditure					Total Expenditure	Expenditure in the 4th Quarter as a percentage of total expenditure	Expenditure in March 2025 as a percentage of total expenditure
				1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	In March			
36	36	Urban Development	518.77	45.19	43.23	22.40	228.98	175.35	339.80	67.39	51.60
37	37	Municipal Administration	349.64	29.19	50.58	18.68	93.19	65.03	191.64	48.63	33.93
38	38	Information and Public Relations	49.58	8.44	12.88	12.51	15.59	7.36	49.42	31.55	14.89
39	39	Tourism	69.48	2.39	6.57	56.35	4.00	2.22	69.31	5.77	3.20
40	40	Employment and Craftsmen Training	44.46	7.35	6.77	10.72	15.64	11.00	40.48	38.64	27.17
41	41	Labour	13.06	2.18	2.67	3.25	4.43	2.42	12.53	35.36	19.31
42	42	Rural Development	1,603.50	21.27	166.17	96.28	211.76	108.71	495.48	42.74	21.94
43	43	Social Security and Welfare	451.76	81.90	64.57	124.90	107.62	62.35	378.99	28.40	16.45
44	44	Evaluation	15.16	2.31	2.67	2.78	6.58	5.21	14.34	45.89	36.33
45	45	Co-operation	31.48	4.67	7.98	9.65	8.72	3.61	31.02	28.11	11.64
46	46	Statistics	55.45	11.48	12.33	14.71	16.14	7.03	54.66	29.53	12.86
47	47	Legal Meteorology and Consumer Protection	14.78	2.90	2.51	3.73	5.34	3.07	14.48	36.88	21.20
48	48	Agriculture	588.58	24.50	82.70	103.99	189.44	143.41	400.63	47.29	35.80
49	49	Soil and Water Conservation	86.11	13.01	19.84	20.31	23.72	14.65	76.88	30.85	19.06
50	50	Animal Husbandry and Dairy Development	148.08	26.41	38.34	30.01	38.41	19.40	133.17	28.84	14.57
51	51	Fisheries	108.01	6.35	6.26	24.13	16.12	12.34	52.86	30.50	23.34
52	52	Forest, Environment and Wildlife	219.97	21.72	30.34	33.49	93.34	66.50	178.89	52.18	37.17
53	53	Industries	311.73	23.99	40.72	37.62	146.04	130.51	248.37	58.80	52.55
54	54	Mineral Development	78.46	6.58	37.18	15.53	18.33	14.00	77.62	23.62	18.04
55	55	Power	873.50	173.95	192.59	196.11	249.30	103.41	811.95	30.70	12.74
56	56	Road Transport	115.54	16.91	30.74	26.84	40.89	20.09	115.38	35.44	17.41
57	57	Housing Loans	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	58	Roads and Bridges	1,694.44	328.73	253.36	285.08	466.32	316.91	1,333.49	34.97	23.77
59	59	Water Resources	326.65	11.52	17.60	26.81	38.85	8.41	94.78	40.99	8.87
60	60	Water Supply	216.29	41.94	39.03	42.03	63.93	35.20	186.93	34.20	18.83
61	61	Special Development Programmes	12.00	0.00	0.00	12.00	0.00	0.00	12.00	0.00	0.00
62	62	Civil Administration Works	64.17	1.11	0.79	0.87	53.24	45.82	56.01	95.05	81.81
63	63	Science, Technology, Ecology and Environment	6.12	0.36	0.85	2.97	1.91	1.63	6.09	31.36	26.77
64	64	Housing	255.18	58.25	54.40	74.74	78.35	35.84	265.74	29.48	13.49
65	65	State Council of Educational Research and Training	137.37	24.46	10.44	17.64	33.05	18.32	85.59	38.61	21.40
66	66	Sericulture	26.20	4.58	5.51	5.41	10.46	5.49	25.96	40.29	21.15
67	67	Home Guards	52.87	8.50	9.07	20.49	13.49	7.45	51.55	26.17	14.45
68	68	Police Engineering Project	181.42	26.46	8.91	15.21	109.80	92.62	160.38	68.46	57.75
69	69	Fire and Emergency Services	91.97	10.27	11.89	50.10	4.86	-4.67	77.12	6.30	-6.06
70	70	Horticulture	87.74	10.54	14.22	8.15	44.07	31.86	76.98	57.25	41.39
71	71	Parliamentary Affairs	2.64	0.00	2.64	0.00	0.00	0.00	2.64	0.00	0.00
72	72	Land Resource Development	56.81	2.66	13.44	16.49	17.94	9.16	50.53	35.50	18.13

Sl. No.	Grant	Description	Allocation during 2024-25	Expenditure					Total Expenditure	Expenditure in the 4th Quarter as a percentage of total expenditure	Expenditure in March 2025 as a percentage of total expenditure
				1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	In March			
73	73	State Institute of Rural Development	9.63	1.69	5.05	1.34	2.06	1.30	10.14	20.32	12.82
74	74	Mechanical Engineering	60.54	13.48	14.40	14.49	15.67	6.43	58.04	27.00	11.08
75	75	Servicing of Debt	5,611.87	934.97	604.32	2,001.17	2,327.92	1,086.63	5,868.38	39.67	18.52
76	76	Women Welfare	159.04	2.00	2.12	2.85	102.63	5.46	109.60	93.64	4.98
77	77	Development of Underdeveloped Areas	34.63	3.97	6.77	15.58	8.30	-4.18	34.62	23.97	-12.07
78	78	Technical Education	54.45	7.06	9.71	23.66	12.90	7.15	53.33	24.19	13.41
79	79	Border Affairs	6.02	0.32	0.35	0.51	4.63	3.12	5.81	79.69	53.70
80	80	State Information Commission	3.63	0.65	0.72	0.93	0.76	0.39	3.06	24.84	12.75
81	81	Information Technology and Communications	10.45	0.81	1.58	1.78	6.41	3.46	10.58	60.59	32.70
82	82	New and Renewable Energy	48.97	1.38	1.37	23.87	41.55	40.65	68.17	60.95	59.63
Total			26,859.54	4,252.50	4,365.23	6,447.51	8,495.24	4,568.35	23,560.48	36.06	19.39

Source: VLC data furnished by office of Accountant General (A&E), Nagaland

Appendix 3.1

(Reference: Paragraph 3.2.2)

Details of contribution and investment under Defined Contributory Pension Scheme

(*₹ in crore*)

Years	Receipts					Disbursement (Transferred to NSDL)	Short transfer (-)/ Excess transfer (+)
	Opening Balance	Employees' share	Government contribution	Penal Interest & Service Charges	Total		
1	2	3	4	5	6	7	8 (7-6)
2010-11	-	0.17		-	0.17	0.00	0.17
2011-12	0.17	3.48		-	3.65	0.01	3.64
2012-13	3.64	11.35		-	14.99	0.00	14.99
2013-14	14.99	21.77		-	36.76	0.60	36.16
2014-15	36.16	34.83		-	70.99	11.95	59.04
2015-16	59.04	38.92		-	97.96	18.30	79.66
2016-17	79.66	47.28		-	126.94	31.57	95.37
2017-18	95.37	65.00		-	160.37	56.69	103.68
2018-19	103.68	144.91		-	248.59	111.46	137.13
2019-20	137.13	77.25	46.74	3.26	264.38	94.03	170.35
2020-21	170.35	157.41	78.14	4.30	410.20	224.59	185.61
2021-22	185.61	112.27	157.17	7.13	462.18	257.94	204.24
2022-23	204.24	137.09	202.48	11.08	554.89	332.82	222.07
2023-24	222.07	149.19	407.25	21.06	799.57	707.58	91.99
2024-25	91.99	183.12	291.79	8.47	575.37	502.62	72.75
Total	1,404.10			55.30	3,827.01	2,350.16	

*Source: Finance Accounts of respective years**(Note: Penal Interest and Service charges not depicted separately in the Finance Accounts upto 2018-19)*

Appendix 3.2
(Reference: Paragraph 3.4)

Details of Department-wise pendency of Utilisation Certificates (as on 31 March 2025)										
Sl. No.	Department's Name	Opening Balance		Addition		Clearance		Closing Balance		(₹ in crore)
		Nos of UC	Amount	Nos of UC	Amount	Nos of UC	Amount	Nos of UC	Amount	
1	Youth Resources & Sports	23	20.24	6	28.62	5	3.33	24	45.53	
2	Planning & Co-ordination Department	24	131.94	4	3.82	-	-	28	135.76	
3	Justice & Law	6	0.96	1	0.03	-	-	7	0.99	
4	Municipal Affairs	4	13.70	1	15.00	2	6.10	3	22.60	
5	Home	44	14.84	8	5.91	1	4.00	51	16.75	
6	Geology & Mining	12	17.26	1	0.04	8	15.26	5	2.04	
7	Rural Development	7	19.74	1	0.30	-	-	8	20.04	
8	Health & Family Welfare	10	20.30	8	18.33	4	0.39	14	38.24	
9	School Education	10	18.51	3	0.95	2	0.70	11	18.76	
10	Industries & Commerce	35	48.05	8	4.97	12	4.69	31	48.33	
11	Civil Supply	1	0.29	1	0.21	-	-	2	0.50	
12	Forest	8	3.31	8	1.89	8	3.31	8	1.89	
13	Social Security and Welfare	28	21.02	6	3.36	28	21.02	6	3.36	
14	Art and Culture	1	1.50	1	1.00	1	1.50	1	1.00	
15	Science, Technology, Ecology and Environment	3	0.57	2	0.37	3	0.57	2	0.37	
16	Rajya Sainik Board (Home Department)	2	0.12	2	0.12	2	0.12	2	0.12	
17	Urban Development	2	2.35	2	2.52	2	2.35	2	2.52	
18	Power	3	1.24	2	1.44	4	2.24	1	0.44	
19	Woman Resources	3	0.70	1	0.30	3	0.70	1	0.30	
20	Public Works Department (Housing)	1	0.42	1	0.42	1	0.42	1	0.42	
21	Higher & Technical Education	2	5.30	1	5.30	1	5.30	2	5.30	
22	Agriculture	9	6.89	5	3.67	14	10.56	-	-	
23	Co-operation Department	5	5.00	3	2.30	8	7.30	-	-	
24	Fisheries	1	0.25	-	-	1	0.25	-	-	
25	Horticulture	2	0.40	-	-	2	0.40	-	-	
26	Information & Public Relation	1	0.36	-	-	1	0.36	-	-	
27	Information Technology & Communication	0	0.00	3	0.88	3	0.88	-	-	
28	Legal Metrology & Consumer	3	1.00	2	1.25	5	2.25	-	-	
Total		250	356.26	81	103.00	121	94.00	210	365.26	

Source: Finance Accounts, 2024-25 and data maintained by O/o AG(A&E), Nagaland

Appendix 3.3

(Reference: Paragraph 3.5)

Details of Age/Department-wise pending Abstract Contingent Bills (as on 31 March 2025)

Department Name	Border Affairs		Police		Home		Youth Resources & Sports		Higher and Technical Education		Planning & Co-ordination		Industries	
	Amount	No. of ACs	Amount	No. of ACs	Amount	No. of ACs	Amount	No. of ACs	Amount	No. of ACs	Amount	No. of ACs	Amount	No. of ACs
2011-12	1.20	2	-	-	-	-	-	-	-	-	-	-	-	-
2012-13	-	-	9.64	1	2.39	4	-	-	-	-	-	-	-	-
2013-14	0.30	1			2.40	5	-	-	-	-	-	-	-	-
2014-15	-	-	8.19	1	9.55	3	-	-	-	-	-	-	-	-
2015-16	1.50	2	6.53	3	13.09	12	3.44	3	-	-	-	-	-	-
2016-17	0.30	1	8.14	2	9.72	16	2.75	2	0.01	1	-	-	-	-
2017-18	0.35	1	49.67	2	14.97	19	9.50	3	0.01	2	8.84	1	-	-
2018-19	-	-	3.88	2	21.00	32	1.61	2	0.01	2	-	-	0.10	1
2019-20	0.23	1	5.11	3	3.47	14	-	-	-	-	2.18	2	1.97	3
2020-21	-	-	-	-	1.03	6	-	-	-	-	-	-	-	-
2021-22	-	-	0.10	1	0.57	3	1.30	3	-	-	-	-	-	-
2022-23	-	-	-	-	10.38	20	4.50	3	0.44	1	1.00	1		
2023-24	1.00	1	3.84	3	36.80	31	7.61	8	-	-	-	-	0.25	1
2024-25	-	-	59.64	13	30.68	28	10.00	6	0.20	1	-	-	-	-
Total	4.88	9	154.74	31	156.05	193	40.71	30	0.67	7	12.02	4	2.32	5

Source: Finance Accounts, 2024-25 and data maintained by O/o AG(A&E), Nagaland

Appendix 3.3 (Continued)
(Reference: Paragraph 3.5)

Details of Age/Department-wise pending Abstract Contingent Bills (as on 31 March 2025)

Dept Name	Election		Animal Husbandry & Veterinary		Administrative Training Institute		Tourism		Art & Culture	
	Year	Amount	No. of ACs	Amount	No. of ACs	Amount	No. of ACs	Amount	No. of ACs	Amount
	2019-20	-	-	1.93	2	-	-	-	-	-
	2020-21	-	-	-	-	-	-	-	-	-
	2021-22	-	-	2.98	1	-	-	-	-	-
	2022-23	6.88	3	0.18	2	0.15	1	-	-	-
	2023-24	8.55	1	-	-	0.26	1	1.50	1	-
	2024-25	40.42	6	-	-	0.73	3	8.20	4	5.00
	Total	55.85	10	5.09	5	1.14	5	9.70	5	5.00

Source: Finance Accounts, 2024-25 and data maintained by O/o AG(A&E), Nagaland

- Note: (i) AC Bills in respect of State Election Commission (4 nos amounting to ₹9.21 crore) and Chief Election Officer (6 nos amounting to ₹46.64 crore) are clubbed together under Election Department.
- (ii) AC Bills drawn by the Principals of various colleges (6 nos amounting to ₹0.23 crore) and Director, Higher Education (1 no amounting to ₹0.44 crore) are depicted under Higher and Technical Education Department
- (iii) AC Bills of the CM Secretariat (5 nos amounting to ₹8.25 crore) are depicted under Home Department