



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Finance Accounts Volume-I 2023-24



Government of Nagaland

**FINANCE ACCOUNTS
(VOLUME – I)**

2023-24

GOVERNMENT OF NAGALAND

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Nagaland

Opinion

The Finance Accounts of the Government of Nagaland for the year ended 31 March 2024 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and/or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume-I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of Government of Nagaland for the year 2023-24.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Nagaland being presented separately for the year ended 31 March 2024.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

(vi)

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of Government of Nagaland are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Nagaland for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Nagaland functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Nagaland and the statements received from the Reserve Bank of India.

Statements (9 and 20) and Appendices (IV, part of V, IX and XII) in this compilation have been prepared directly from the information received from the Government of Nagaland and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

(vii)

The Office of the Principal Accountant General (Audit), Nagaland and the Office of the Principal Accountant General (Accounts and Entitlements), Nagaland are independent organisations with distinct cadres, separate reporting lines and management structure.



Date: 7 February 2025

(K. SANJAY MURTHY)

Place: New Delhi

Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Nagaland present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/Appropriations.
2. The Accounts of the Government are kept in the following three parts:

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged Expenditure*) and are not subject to vote by the Legislature. All other expenditure (*Voted Expenditure*) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors, like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Nagaland for 2023-24 is ₹0.35 crore.

GUIDE TO THE FINANCE ACCOUNTS- contd.

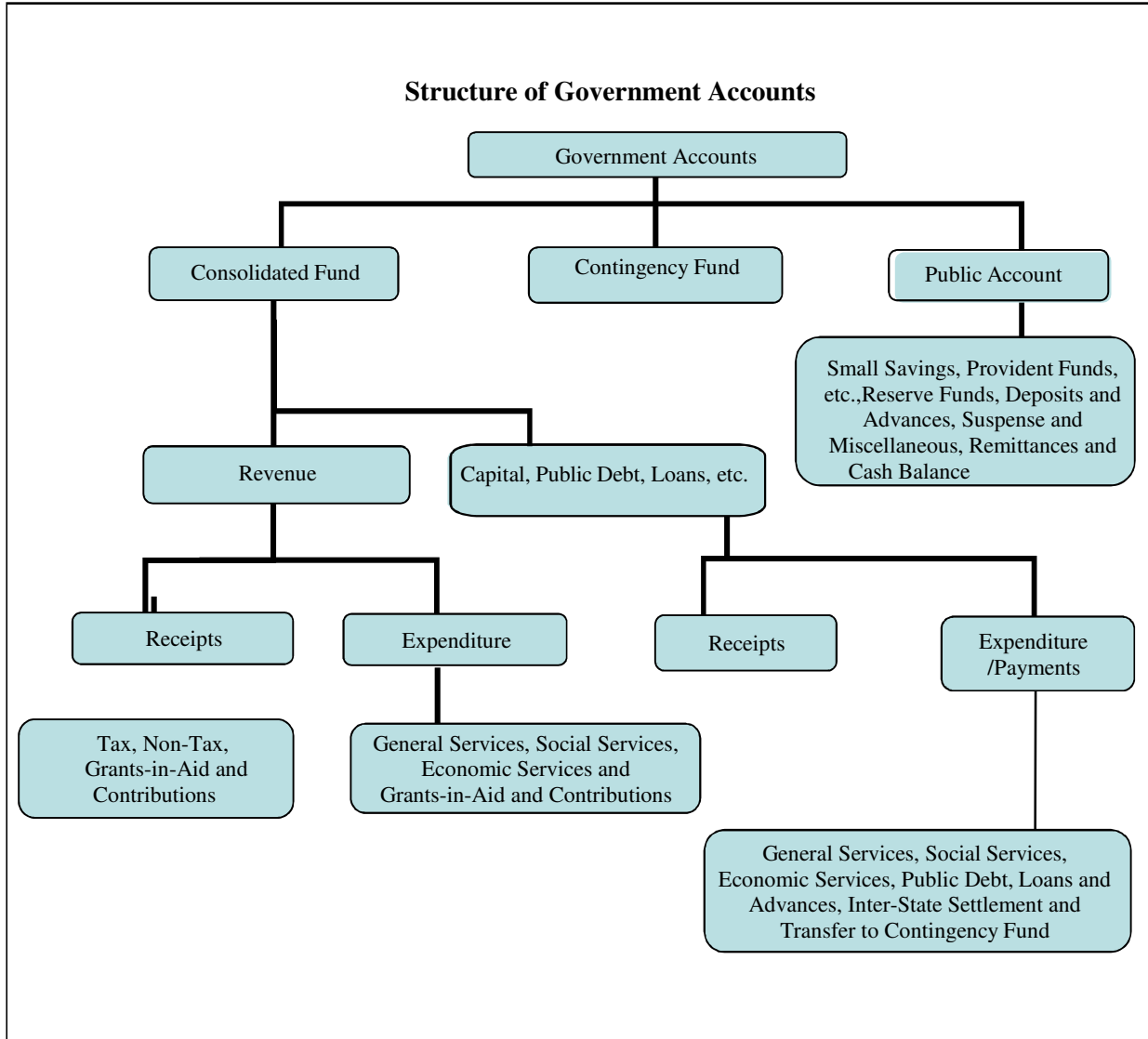
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two/three/four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2024).

0005 to 1606	<i>Revenue Receipts</i>
2011 to 3606	<i>Revenue Expenditure</i>
4000	<i>Capital Receipts</i>
4046 to 7810	<i>Capital Expenditure (including Public Debt, Loans and Advances)</i>
7999	<i>Appropriation to the Contingency Fund</i>
8000	<i>Contingency Fund</i>
8001 to 8999	<i>Public Account</i>

GUIDE TO THE FINANCE ACCOUNTS- contd.

5. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Statements which give summarised information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

GUIDE TO THE FINANCE ACCOUNTS- contd.

2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the Detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to Detailed Statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to Detailed Statement 20 in Volume II.
10. **Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and individuals. Appendix III provides details of the recipient institutions.

GUIDE TO THE FINANCE ACCOUNTS- contd.

11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement of Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information/explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders/users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part I and 13 Appendices in Part II.

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-Aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.

GUIDE TO THE FINANCE ACCOUNTS- contd.

17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement of Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 12 Appendices on various items including Salaries, Subsidies, Grants-in-Aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

C. Ready Reckoner:

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown below).

GUIDE TO THE FINANCE ACCOUNTS- conclud.

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-Aid given by the Government	2, 10		III (Grants-in-Aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations <i>etc.</i>	8	19	
Cash	1, 2, 12, 13		
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sl. No.)	As on 31 March 2024	As on 31 March 2023
	Notes to Account		
Cash			
(i) Cash in Treasuries and Local Remittances	...	..	..
(ii) Departmental Balances	21	1,064.58	816.40
(iii) Permanent Imprest	...	..	..
(iv) Cash Balance Investments	21	534.83	..
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	2,13	407.42	320.78
(vi) Investment from Earmarked Funds	21,22	1,739.72	1,617.84
Capital Expenditure			
(i) Investment in shares of Companies, Corporation <i>etc.</i>	16,19	337.09	296.17
(ii) Other Capital Expenditure	5,16	28,357.51	25,275.48
Contingency Fund (unrecouped)	...	..	..
Loan and Advances	7,18	36.84	39.49
Advances with departmental officers	21	1.98	0.58
Suspense and Miscellaneous Balance²	21	50.14	80.56
Remittance Balance	21	759.91	785.15
Cumulative excess of Expenditure over Receipts	...	..	..
Total	...	33,290.02	29,232.81

1. The figures of assets and liabilities are cumulative figures. Please also see note 1 (v) in the section 'Notes to Finance Accounts'

2. In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', 'Departmental Balances' & 'Permanent Imprest' which are included separately above, though the later form part of this sector elsewhere in these Accounts.

3. The Progressive total has been carried forward to Statement 12.

1. STATEMENT OF FINANCIAL POSITION-(Concl'd.)
(₹ in crore)

Liabilities	Reference (Sl. No.)	As on 31		
		March 2024	March 2023	
	Notes to	Statement		
	Account			
Borrowing (Public Debt)				
(i) Internal Debt	...	6,17	13,864.31	12,133.46
(ii) Loan and Advances from Central Government				
Non Development Loans	...	6,17	8.87	9.47
Loans for State Development Schemes	...	6,17	0.51	16.98
Loans for Central Schemes	...	6,17	0.18	0.18
Loans for Centrally Sponsored Schemes	...	6,17	25.85	26.28
Other loans	...	6,17	7.17	7.32
Other Loans for State/Union Territory with Legislature Schemes	...	6,17	2,037.18	1,048.12
Contingency Fund (Corpus)	...	21	0.35	0.35
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	...	17,21	1,387.12	1,463.08
(ii) Deposit	...	17,21	871.58	897.99
(iii) Reserve Funds	...	17,21	1,724.29	1,602.41
(iv) Remittance Balances
(v) Suspense and Miscellaneous Balance
Cumulative excess of Receipts over Expenditure⁴	...	12 {footnote (1)}	13,362.59	12,027.17
Total	33,290.00	29,232.81

4. The cumulative excess of receipts over expenditure or expenditure over receipts is different from the fiscal/revenue deficit for the current year.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts		Disbursements			
		2023-24	2022-23	2023-24	2022-23
(₹ in crore)					
Part-I Consolidated Fund					
Section-A Revenue					
Revenue Receipts (Ref. Statement 3&14)	16,155.14	14,099.26	Revenue Expenditure (Ref. Statement 4-A, 4-B&15)	14,819.72	13,410.36
Tax Revenue (raised by the State) (Ref. Statement 3&14)	1,598.09	1,461.88	Salaries (Ref. Statement 4-B & Appendix-I)	6,660.85	6,109.15
Non-Tax Revenue (Ref. Statement 3&14)	677.85	478.41	Subsidies (Ref. Statement 4-B & Appendix-II)	41.12	33.12
			Grants-in-Aid (Ref. Statement 4-B, 10 & Appendix-III)	629.76	196.59
Interest Receipts (Ref. Statement 3&14)	15.68	7.13	General Services (Ref. Statement 4&15)	7,218.28	4,385.76
Others (Ref. Statement 3)	662.17	471.28	Interest Payment and Servicing of Debt (Ref. Statement 4-A,4-B &15)	1,068.43	993.23
			Pension (Ref. Statement 4-A,4-B &15)	3,101.92	2,819.16
Share of Union Taxes/Duties (Ref. Statement 3&14)	6,426.82	5,400.19	Others (Ref. Statement 4-B)	3,047.93	573.37
			Social Services (Ref. Statement 4-A &15)	4,317.93	1,298.30
			Economic Services (Ref. Statement 4-A &15)	3,283.49	1,387.44
Grants from Central Government (Ref. Statement 3&14)	7,452.37	6,758.78	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A &15)	..	..
Revenue Deficit	..	..	Revenue Surplus	1,335.41	688.90

1. Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and Grants-in-Aid (explained in footnote 2) under Revenue expenditure and salaries under capital expenditure. Salaries, sometimes, also figure under capital expenditure.

2. Grants-in-Aid given to statutory corporations, companies, autonomous bodies, local bodies, etc., by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Section-B Capital					
Capital Receipts (Ref. Statement 3&14)	..	450.00	Capital Expenditure (Ref. Statement 4-A,4-B&16)	3,122.51	2,704.22
			General Services (Ref. Statement 4-A &16)	528.11	446.91
			Social Services (Ref. Statement 4-A &16)	1,054.68	1,094.09
			Economic Services (Ref. Statement 4-A &16)	1,539.72	1,163.22
Recoveries of Loan and Advances (Ref. Statement 3,7 &18)	2.99	3.04	Loan and Advances disbursed (Ref. Statement 4-A,7 &18)	0.35	0.35
			General Services (Ref. Statement 4-A,7 &18)	..	..
			Social Services (Ref. Statement 4-A,7 &18)	..	..
			Economic Services (Ref. Statement 4-A,7 &18)	..	..
			Others (Ref. Statement 7)	0.35	0.35
Public debt receipts (Ref. Statement 3,6 &17)	6,078.79	7,158.69	Repayment of Public Debt (Ref. Statement 4-A,6 &17)	3,376.54	5,324.29
Internal debt (market loans, NSSF, etc.) (Ref. Statement 3,6 &17)	5,088.30	6,640.41	Internal Debt (market loans, NSSF, etc.) (Ref. Statement 4-A ,6 &17)	3,357.45	5,301.82
Loan from GOI (Ref. Statement 3,6 &17)	990.49	518.28	Loan from GOI (Ref. Statement 3,6 &17)	19.09	22.47
Inter-State Settlement Account (Net)	..	..	Inter-State Settlement Account (Net)	..	..
Total Receipts Consolidated Fund (Ref. Statement 3)	22,236.92	21,710.99	Total Expenditure Consolidated Fund (Ref. Statement 4)	21,319.12	21,439.22
Deficit in Consolidated Fund	..	..	Surplus in Consolidated Fund	917.79	271.77
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	..	..	Contingency Fund (Ref. Statement 21)	..	..
Part-III Public Account					
Small Savings, Provident Funds etc. (Ref. Statement 21)	506.75	480.89	Small Savings, Provident Funds etc. (Ref. Statement 21)	582.71	624.63
Reserve Funds (Ref. Statement 21)	181.98	747.94	Reserve Funds (Ref. Statement 21)	181.98	747.94

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl'd.

(₹ in crore)

Receipts		Disbursements			
				(₹ in crore)	
		2023-24	2022-23	2023-24	2022-23
Sectin-B Capital					
Deposits <i>(Ref. Statement 21)</i>	1,094.98	751.62	Deposits <i>(Ref. Statement 21)</i>	1,121.39	777.25
Advances <i>(Ref. Statement 21)</i>	14.02	12.20	Advances <i>(Ref. Statement 21)</i>	15.43	12.20
Suspense and Misc <i>(Ref. Statement 21)</i>	14,380.61	10,659.40	Suspense and Misc <i>(Ref. Statement 21)</i>	15,133.20	10,087.71
Remittance <i>(Ref. Statement 21)</i>	3,277.57	2,642.70	Remittance <i>(Ref. Statement 21)</i>	3,252.34	2,596.37
Total Receipts Public Account <i>(Ref. Statement 21)</i>	19,455.91	15,294.75	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	20,287.05	14,846.10
Deficit in Public Account	831.12	..	Surplus in Public Account	..	448.65
Opening Cash Balance	320.78	(-)399.64	Closing Cash Balance	407.43	320.78
Increase in Cash Balance	86.64	720.42	Decrease Cash Balance	..	..

4. Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21.

5. Increase/variation of upto ₹ 0.03 crore between Annexure to Statement 2 and Statement 21 is due to computerised rounding.

<u>Receipt</u>		<u>Disbursement</u>	
Deposit	= ₹1094.98 crore	Deposit	= ₹1121.39 crore
Advances	= ₹14.02 crore	Advances	= ₹15.43 crore
Total of Deposit and Advances	= ₹1109.00 crore	Total of Deposit and Advances	= ₹1136.82 crore

ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 March 2024	On 31 March 2023
(a) General Cash Balance –		(₹ in crore)
1. Cash in Treasuries	0.00	0.00
2. Deposits with Reserve Bank	(+ 407.42)	(+320.80)
Total	(+) 407.42	(+)320.80
3. Investment held in Cash Balance Investment	534.83	0.00
Total – (a)	942.25	320.80
 (b) Other Cash Balances and Investment –		
1. Cash with Departmental Officers, viz. Officers of Forest and Public Works Department	1,064.58	816.40
2. Expenditure Permanent Advances for Contingent	0.00	0.00
3. Investment of Earmarked Funds	1,739.72	1,617.84
Total – (b)	2,804.30	2,434.24
Total – (a) and (b)	3,746.55	2,755.04

Explanatory Notes

(a) (i) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head 'Deposits with Reserve Bank' as detailed above, depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds *etc.*, are added to the balance in 'Deposits with RBI'.

(ii) The Cash balance as on 31 March 2024 as per Accounts was ₹407.42 crore (Credit) and that reported by the RBI was ₹9.69 crore (Debit). There was a net difference of ₹397.73 crore (credit), mainly due to incorrect reporting by Agency Banks to the RBI and misclassifications by the Banks/Treasuries. As on 30 June 2024, debit items amounting to ₹22.90 crore and Credit items amounting to ₹60.98 crore have been reconciled, resulting in net reconciliation of ₹38.08 crore, thus unreconciled balance has been reduced to ₹359.65 crore (Net Credit). The Cash Balance difference between RBI and Accountant General (A&E) for the last five years (from 2018-19 to 2022-23) is shown below:-

(₹ in crore)				
Year	RBI figures	AG figures	Adjustment by RBI	Difference
2018-19	93.36 (Dr)	163.49 (Cr)	18.99 (Dr)	51.14 (Cr)
2019-20	115.13 (Dr)	223.90 (Cr)	1.49 (Dr)	107.28 (Cr)
2020-21	47.80 (Dr)	157.59 (Cr)	19.09 (Dr)	90.70 (Cr)
2021-22	544.41 (Dr)	(-)399.64 (Cr)	44.31 (Cr)	100.46 (Dr)
2022-23	18.76 (Dr)	320.80 (Cr)	115.52(Cr)	186.52 (Cr)

ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES - Concl'd.

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹0.25 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special Ways and Means Advances/ Overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Overdraft.

(c) The limit for ordinary ways and means advances to the State Government was ₹245.00 crore with effect from 1 April 2023. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances is revised by the Bank from time to time. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2023-24 is given below: -

(i) Number of days on which the minimum balance was maintained without taking any advance	296 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	35 days
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	21 days
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	0 days
(v) Number of days on which overdrafts were taken	14 days

(d) During the year investments from out of the Cash balance were made in Government of India securities. Interest of ₹3.94 crore (net) was realised and ₹0.00 crore lying outstanding on such investment at the end of the year.

The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March but worked out by 16 April and not simply the daily balance on 31 March.

3. STATEMENT OF RECEIPTS-CONSOLIDATED FUND

I - CONSOLIDATED FUND

 (₹ in crore)

Description	Actuals	
	2023-24	2022-23
A. Tax Revenue		
A.1 Other Tax Revenue		
State Goods and Services Tax (SGST)	1,063.04	959.09
Taxes on Income other than Corporation Tax	..	..
Other Taxes on Income and Expenditure	29.98	30.13
Land Revenue	1.34	1.09
Stamps and Registration Fees	4.22	3.43
State Excise	4.55	4.40
Taxes on Sales, Trades etc.	265.97	246.55
Taxes on Vehicles	198.48	187.64
Taxes on Goods and Passengers	22.62	21.58
Taxes and Duties on Electricity	7.90	7.97
Other Taxes and Duties on Commodities and Services	..	..
Total A.1 Other Tax Revenue	1,598.10	1,461.88
A.2 Share of Net Proceeds of Taxes		
Central Goods and Services Tax (CGST)	1,950.45	1,526.79
Integrated Goods and Services Tax (IGST)	..	..
Corporation Tax	1,929.06	1,808.50
Taxes on Income other than Corporation Tax	2,227.81	1,768.56
Customs	225.21	212.40
Union Excise Duties	85.22	66.63
Service Tax	1.18	8.42
Other Taxes and Duties on commodities and Services	7.89	8.89
Total A.2 Share of Net Proceeds of Taxes	6,426.82	5,400.19
Total A. Tax Revenue	8,024.92	6,862.07
B. Non Tax Revenue		
Interest Receipts	15.68	7.13
Other Administrative Services	6.29	4.48
Miscellaneous General Services	31.80	28.70
Housing	15.46	13.43
Forestry and Wild Life	30.81	26.60
Co-operation	0.13	0.25
Power	282.78	286.35
Roads and Bridges	1.23	0.63
Road Transport	8.91	7.92
Others	284.76	102.90
Total B. Non Tax Revenue	677.85	478.41

3. STATEMENT OF RECEIPTS-CONSOLIDATED FUND - (Contd.)

II - GRANTS FROM GOVERNMENT OF INDIA

 (₹ in crore)

Description	Actuals	
	2023-24	2022-23
C. Grants		
Grants-in-Aid from Central Government		
Centrally Sponsored Schemes	2,917.48	1,992.30
Finance Commission Grants	4,534.89	4,630.79
Other Transfer/ Grants to States/ Union Territories with Legislature	..	107.30
Grants from Central Road Fund	..	28.39
Total C. Grants	7,452.37	6,758.78
Total Revenue Receipts (A+B+C)	16,155.14	14,099.24

3. STATEMENT OF RECEIPTS-CONSOLIDATED FUND - (Concl'd.)		
III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
(₹ in crore)		
Description	Actuals	
	2023-24	2022-23
D. Capital Receipts		
Disinvestment Proceeds	..	450.00
Total D. Capital Receipts	..	450.00
E. Public Debt		
Internal Debt of the State Government		
Market Loans	2,551.29	1,854.00
WMA from the RBI	2,478.99	4,742.83
Loans from Financial Institutions	58.02	43.58
Special Securities issued to NSSF of the Central Government	..	..
Loans and Advances from the Central Government		
Loans for State/Union Territory Plan Schemes	..	..
Other Loans for States/Union Territory with Legislature	990.49	518.28
Total E. Public Debt	6,078.79	7,158.69
F. Loans and Advances by State Government (Recoveries)¹	2.99	3.04
G. Inter State Settlement	..	..
Total - Receipts in Consolidated Fund²		
(A+B+C+D+E+F+G)	22,236.92	21,710.97

1. Details are in Statement No. 7 in Volume I and Statement No. 18 in Volume II

2. Details are in Statement No. 7 in Volume I and Statement No. 14,17 & 18 in Volume II.

**4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

Description		Revenue	Capital	L & A	Total
(₹ in crore)					
A	General Services				
A.1 Organs of State					
	Parliament/State/Union Territory Legislatures	38.82	..	..	38.82
	President, Vice-President/ Governor/ Administrator of Union Territories	10.11	..	..	10.11
	Council of Ministers	16.38	..	..	16.38
	Administration of Justice	51.33	..	..	51.33
	Elections	49.77	..	..	49.77
	Total - A.1 Organs of State	166.41	...	...	166.41
A.2 Fiscal Services					
	Land Revenue	28.65	..	..	28.65
	Stamps and Registration	1.55	..	..	1.55
	State Excise Duties	25.31	..	..	25.31
	Taxes on Sales, Trades <i>etc.</i>	21.92	..	..	21.92
	Taxes on Vehicles	17.26	..	..	17.26
	Other Taxes and Duties on Commodities and Services	2.39	..	..	2.39
	Other Fiscal Services	0.10	..	..	0.10
	Total - A.2 Fiscal Services	97.18	...	...	97.18
A.3 Interest payment and servicing of Debt					
	Appropriation for reduction or avoidance of Debt	..	..	..	..
	Interest Payment	1,068.43	..	..	1,068.43
	Total - A.3 Interest payment and servicing of Debt	1,068.43			1,068.43
A.4 Administrative Services					
	Public Service Commission	14.38	..	..	14.38
	Secretariat-General Services	242.40	..	..	242.40
	District Administration	193.61	..	..	193.61
	Treasury and Accounts Administration	46.79	..	..	46.79
	Police	1,827.71	114.35	..	1,942.06
	Jails	60.49	..	..	60.49
	Stationery and Printing	32.43	..	..	32.43
	Public Works	227.50	413.77	..	641.27
	Vigilance	12.37	..	..	12.37
	Other Administrative Services	114.86	..	..	114.86
	Total - A.4 Administrative Services	2,772.54	528.12	...	3,300.66

4. STATEMENT OF EXPENDITURE - Contd.

(CONSOLIDATED FUND)

Description	Revenue	Capital	L & A	Total
(₹ in crore)				
A.5 Pensions and Miscellaneous General				
Pensions and Other Retirement benefits	3,101.92	..	..	3,101.92
Miscellaneous General Services	11.80	..	..	11.80
Total - A.5 Pensions and Miscellaneous General Services				
Total - General Services	7,218.28	528.12	..	7,746.40
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	2,088.59	124.31	..	2,212.90
Technical Education	31.60	2.21	..	33.81
Sports and Youth Services	71.66	108.09	..	179.75
Art and Culture	24.82	14.50	..	39.32
Total - B.1 Social Services	2,216.67	249.11	..	2,465.78
B.2 Health and Family Welfare				
Medical and Public Health	769.97	62.04	..	832.01
Family Welfare	45.17	..	..	45.17
Total - B.2 Health and Family Welfare	815.14	62.04	..	877.18
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	115.16	90.50	..	205.66
Housing	384.75	64.93	..	449.68
Urban Development	81.84	572.85	..	654.69
Total - B.3 Water Supply, Sanitation, Housing and Urban Development	581.75	728.28	..	1,310.03
B.4 Information and Broadcasting				
Information and Publicity	43.29	3.10	..	46.39
Total - B.4 Information and Broadcasting	43.29	3.10	..	46.39
B.5 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	40.58	2.65	..	43.23
Total - B.5 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
B.6 Labour and Labour Welfare				
Labour, Employment and Skill Development	44.88	..	..	44.88
Total - B.6 Labour and Labour Welfare	44.88	..	..	44.88
B.7 Social Welfare and Nutrition				
Social Security and Welfare	326.37	5.55	..	331.92

4. STATEMENT OF EXPENDITURE - Contd.					
(CONSOLIDATED FUND)					
Description		Revenue	Capital	L & A	Total
(₹ in crore)					
B	Social Services Concl.				
	Nutrition	159.32	..	..	159.32
	Relief on Account of Natural Calamities	72.44	..	..	72.44
	Other Social Services	..	3.96	..	3.96
	Secretariat-Social Services	17.49	..	..	17.49
	Total - B.7 Social Welfare and Nutrition	575.62	9.51	..	585.13
	Total - Social Services	4,317.93	1,054.69	..	5,372.62
C	Economic Services				
	C.1 Agriculture and Allied Activities				
	Crop Husbandry	427.69	29.86	..	457.55
	Soil and Water Conservation	67.49	11.36	..	78.85
	Animal Husbandry	105.37	..	..	105.37
	Fisheries	47.08	1.50	..	48.58
	Forestry and Wild Life	123.43	52.01	..	175.44
	Food Storage and Warehousing	102.75	3.00	..	105.75
	Agricultural Research and Education	20.19	..	..	20.19
	Co-operation	26.32	..	..	26.32
	Other Agricultural Programmes	..	56.00	..	56.00
	Total - C.1 Agriculture and Allied Activities	920.32	153.73	..	1,074.05
	C.2 Rural Development				
	Special Programmes for Rural Development	242.18	..	..	242.18
	Rural Employment	350.44	..	..	350.44
	Other Rural Development Programmes	99.15	30.44	..	129.59
	Total - C.2 Rural Development	691.77	30.44	..	722.21
	C.3 Special Areas Programmes				
	North Eastern Areas	0.10	2.30	..	2.40
	Other Special Areas Programmes	35.71	121.49	..	157.20
	Total - C.2 Special Areas Programmes	35.81	123.79	..	159.60
	C.4 Irrigation and Flood Control				
	Minor Irrigation	37.44	118.02	..	155.46
	Total - C.4 Irrigation and Flood Control	37.44	118.02	..	155.46
	C.5 Energy				
	Power	769.19	91.88	..	861.07
	New and Renewable Energy	9.43	38.02	..	47.45
	Total - C.5 Energy	778.62	129.90	..	908.52
	C.6 Industry and Minerals				
	Village and Small Industries	129.29	1.79	..	131.08

4. STATEMENT OF EXPENDITURE - Contd.					
(CONSOLIDATED FUND)					
Description		Revenue	Capital	L & A	Total
(₹ in crore)					
	Non-ferrous Mining and Metallurgical Industries	43.62	1.00	..	44.62
	Total - C.6 Industry and Minerals	172.91	2.79	..	175.70
C.7 Transport					
	Civil Aviation	13.00	8.88	..	21.88
	Roads and Bridges	388.43	879.36	..	1,267.79
	Road Transport	82.59	2.97	..	85.56
	Total - C.7 Transport	484.02	891.21	..	1,375.23
C.8 Other Scientific and Environment Research					
	Other Scientific Research	14.32	..	..	14.32
	Total - C.8 Other Scientific and Environment	14.32			14.32
C.9 Science, Technology and Environment					
	Ecology and Environment	1.55	..	..	1.55
	Secretariate-Economic Services	65.42	..	..	65.42
	Tourism	21.25	12.84	..	34.09
	Foreign Trade and Export Promotion	..	73.50	..	73.50
	Census Surveys and Statistics	48.36	..	..	48.36
	Other General Economic Services	11.70	3.50	..	15.20
	Total - C.9 Science, Technology and Environment	148.28	89.84	..	238.12
	Total - Economic Services	3,283.49	1,539.72	..	4,823.21
D	Grants-in-Aid and Contributions				
	Total - Grants-in-Aid and Contributions	..	..	..	..
E	Public Debt				
	Internal Debt of the State Government	..	..	3,357.45	3,357.45
	Loans and Advances from the Central Government	..	..	19.09	19.09
	Total - Public Debt	..	..	3,376.54	3,376.54
F	Loans And Advances				
	Loans to Government Servants etc.	..	..	0.35	0.35
	Total - Loans And Advances	..	..	0.35	0.35
	Total Consolidated Fund Expenditure	14,819.70	3,122.53	3,376.89	21,319.12

* Increase in ₹0.02 crore is due to multiple computerised rounding

4. STATEMENT OF EXPENDITURE									
(CONSOLIDATED FUND)									
B. EXPENDITURE BY NATURE								(₹ in crore)	
Object of Expenditure	2023-24			2022-23			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	6,660.85	0.00	6,660.85	6,109.16	0.00	6,109.16	5,954.31	0.00	5,954.31
Scholarship and Stipend	51.48	0.00	51.48	78.92	0.00	78.92	36.03	0.00	36.03
Hospitality Expenses	6.24	0.00	6.24	5.10	0.00	5.10	3.13	0.00	3.13
Secret Service Expenditure	20.00	0.00	20.00	20.00	0.00	20.00	20.00	0.00	20.00
Major Works	0.97	2,501.77	2,502.74	3.28	2,241.08	2,244.36	2.50	1,388.12	1,390.62
Minor Works	4.31	14.42	18.73	3.92	23.96	27.88	3.83	23.48	27.31
Machinery and Equipment	45.71	0.00	45.71	16.42	7.24	23.66	34.73	13.35	48.08
Motor Vehicles	116.96	0.00	116.96	71.43	0.00	71.43	39.38	0.00	39.38
Maintenance & Repairs	204.33	0.30	204.63	164.41	2.97	167.38	186.94	0.30	187.24
Investment, Loans	0.00	0.00	0.00	0.00	3.00	3.00	0.00	1.97	1.97
Materials and Supplies	208.71	0.00	208.71	172.51	0.00	172.51	218.80	0.00	218.80
Wages	41.94	0.00	41.94	43.16	0.00	43.16	75.54	0.00	75.54
Interest, Dividends	1072.43 (a)	0.00	1,072.43	993.23	0.00	993.23	932.09	0.00	932.09
Pension, Gratuity	3123.6 (b)	0.00	3,123.60	2,819.16	0.00	2,819.16	2,180.36	0.00	2,180.36
Inter Account Transfers	0.00	4.21	4.21	0.00	0.00	0.00	0.00	0.00	0.00
Arms and Ammunition	6.11	0.00	6.11	4.26	0.00	4.26	5.71	0.00	5.71
Other charges	1,863.49	526.51	2,390.00	1,741.67	357.38	2,099.05	1,129.38	435.42	1,564.80
Clothing and Tentage	13.55	0.00	13.55	18.15	0.00	18.15	13.78	0.00	13.78
Computerization	1.55	0.00	1.55	5.48	0.00	5.48	3.96	0.41	4.37
Contributions	2.44	0.00	2.44	3.13	0.00	3.13	3.19	0.00	3.19
Travel Expenses	31.01	0.00	31.01	24.04	0.00	24.04	27.64	0.00	27.64
Cost of Ration	50.91	0.00	50.91	78.20	0.00	78.20	66.10	0.00	66.10
Other Administrative Services	50.72	0.00	50.72	99.73	0.00	99.73	12.48	0.00	12.48
Rewards/Awards	0.62	0.00	0.62	0.64	0.00	0.64	0.64	0.00	0.64
POL	37.97	0.00	37.97	38.33	0.00	38.33	31.42	0.00	31.42

4. STATEMENT OF EXPENDITURE - Concl'd.**(CONSOLIDATED FUND)****B. EXPENDITURE BY NATURE****(₹ in crore)**

Object of Expenditure	2023-24			2022-23			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Subsidies	41.12	0.00	41.12	33.12	0.00	33.12	25.12	0.00	25.12
Office Expenses	32.89	0.00	32.89	30.02	0.00	30.02	24.59	0.00	24.59
Library	0.00	0.00	0.00	0.10	0.00	0.10	0.00	0.00	0.00
Training and other Programme	7.09	0.00	7.09	5.69	0.00	5.69	4.60	0.00	4.60
Grants for Creation of Capital Assets	0.00	67.31	67.31	0.00	60.58	60.58	0.00	25.59	25.59
Professional and Special Services	28.07	0.00	28.07	13.46	0.00	13.46	4.87	0.00	4.87
Rent, Rate and Taxes	28.72	0.00	28.72	32.18	0.00	32.18	19.67	0.00	19.67
Hospital and Sanitary Charges	0.20	0.00	0.20	0.20	0.00	0.20	0.00	0.00	0.00
Printing and Publications	6.20	0.00	6.20	7.50	0.00	7.50	6.87	0.00	6.87
Advertising and Publicity Expenses	2.07	0.00	2.07	1.96	0.00	1.96	2.23	0.00	2.23
Purchase	565.11	8.00	573.11	558.39	8.00	566.39	449.37	5.20	454.57
Grant-in-Aid#	562.45	0.00	562.45	196.59	0.00	196.59	324.96	0.00	324.96
Others	0.00	0.00	0.00	101.92	0.00	101.92	0.00	0.00	0.00
Total *	14,889.82	3,122.52	18,012.34	13,495.46	2,704.21	16,199.67	11,844.22	1,893.84	13,738.06
Deduct Recoveries	70.12	0.00	70.12	85.10	0.00	85.10	27.14	0.00	27.14
GRAND TOTAL #	14,819.70	3,122.52	17942.22 (c)	13,410.36	2,704.21	16,114.57	11,817.08	1,893.84	13,710.92

*As per the variation analysis of major summary statement, i.e. comparison of three years, there was 65.17 per cent increase in Capital Expenditure due to more creation of Capital Assets.

Difference in ₹0.01 is due to computerised rounding.

(a) Inclusive of Major Heads 2049 and 2075 (Interest/Dividend under Chief Minister's Micro Financing Initiative). In ST-2, the figures comprised of MH-2049 only.

(b) The amount comprises of MH 2071 (101-117), 2235-03 (National Old Age Pension Scheme), 2235-60-102 (Pension under Social Security schemes) and 2075-00-800-02 (Pensionary benefits to retired CICs and SICs). Statement 2 depicts total of MH-2071.

(c) Total expenditure at 2 and 4A are inclusive of revenue, capital & Loans & Advances, and Total expenditure at 4B is exclusively Revenue & Capital.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Per cent Increase (+)/ Decrease (-)
(₹ in crore)						
A. GENERAL SERVICES						
4055	Capital Outlay on Police	125.25	1,413.44	114.35	1,527.79	(-)8.70
4058	Capital Outlay on Stationery and Printing	1.00	9.24	..	9.24	(-)100.00
4059	Capital Outlay on Public Works	320.66	2,752.41	413.77	3,166.18	(+)29.04
4070	Capital Outlay on other Administrative Services	..	5.10	..	5.10	..
Total - A. GENERAL SERVICES		446.91	4,180.19	528.12	4,708.31	(+)18.17
B. SOCIAL SERVICES						
(a) Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	233.29	1,364.07	249.11	1,613.18	(+)6.78
Total - (a) Education, Sports, Art and Culture		233.29	1,364.07	249.11	1,613.18	(+)6.78
(b) Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	438.22	1,130.65	62.04	1,192.69	(-)85.84
4211	Capital Outlay on Family Welfare	..	1.78	..	1.78	..
Total - (b) Health and Family Welfare		438.22	1,132.43	62.04	1,194.47	(-)85.84
(c) Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	80.95	2,071.44	90.50	2,161.94	(+)11.80
4216	Capital Outlay on Housing	27.69	1,257.41	64.93	1,322.34	(+)134.49
4217	Capital Outlay on Urban Development	298.76	2,314.14	572.85	2,886.99	(+)91.74
Total - (c) Water Supply, Sanitation, Housing and Urban Development		407.40	5,642.99	728.28	6,371.27	(+)78.76

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Per cent Increase (+)/ Decrease (-) (₹ in crore)
B. SOCIAL SERVICES - (Concl'd.)						
4220	Capital Outlay on Information and Publicity	1.84	24.67	3.10	27.77	(+)68.48
	(d) Information and Broadcasting - (Concl'd.)					
	Total - (d) Information and Broadcasting	1.84	24.67	3.10	27.77	(+)68.48
	(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes					
4225	Capital Outlay on Welfare of SC/ST/OBC	4.24	161.70	2.65	164.35	(-)37.50
	Total - (e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	4.24	161.70	2.65	164.35	(-)37.50
	(g) Social Welfare and Nutrition					
4235	Capital Outlay on Social Security and Welfare	5.73	228.48	5.55	234.03	(-)3.14
	Total - (g) Social Welfare and Nutrition	5.73	228.48	5.55	234.03	(-)3.14
	(h) Other Social Services					
4250	Capital Outlay on other Social Services	3.37	84.85	3.96	88.81	(+)17.51
	Total - (h) Other Social Services	3.37	84.85	3.96	88.81	(+)17.51
	Total - B. SOCIAL SERVICES	1,094.09	8,639.19	1,054.68	9,693.88	(-)4.26
C. ECONOMIC SERVICES						
	(a) Agriculture and Allied Activities					
4401	Capital Outlay on Crop Husbandry	27.66	260.85	29.86	290.71	(+)7.95
4402	Capital Outlay on Social and Water Conversation	3.62	8.90	11.36	20.26	(+)213.81

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Per cent Increase (+)/ Decrease (-)
(₹ in crore)						
C. ECONOMIC SERVICES - (Contd.)						
(a) Agriculture and Allied Activities - (Concl.)						
4403	Capital Outlay on Animal Husbandry	1.71	98.80	..	98.80	(-)100.00
4404	Capital Outlay on Dairy Development	..	0.59	..	0.59	..
4405	Capital Outlay on Fisheries	7.10	43.20	1.50	44.70	(-)78.87
4406	Capital Outlay on Forestry and Wild Life	36.70	230.50	52.01	282.51	(+)41.72
4408	Capital Outlay on Food Storage and	5.04	161.79	3.00	164.79	(-)40.48
4415	Capital Outlay on Agricultural Research and Education	..	2.07	..	2.07	..
4425	Capital Outlay on Co-operation	..	116.22	..	116.22	..
4435	Capital Outlay on other Agricultural	10.00	10.00	56.00	66.00	(+)460.00
Total - (a) Agriculture and Allied Activities		91.83	932.92	153.72	1,086.65	(+)80.24
(b) Rural Development						
4515	Capital Outlay on other Rural Development Programmes	16.00	26.16	30.44	56.60	(+)90.25
Total - (b) Rural Development		16.00	26.16	30.44	56.60	(+)90.25
(c) Special Areas Programme						
4552	Capital Outlay on North Eastern Areas	14.58	995.20	2.30	997.50	(-)84.22
4575	Capital Outlay on other Special Areas	102.50	1,547.15	121.49	1,668.64	(+)18.53
Total - (c) Special Areas Programme		117.08	2,542.35	123.79	2,667.12	(+)6.57

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Per cent Increase (+)/ Decrease (-)
(₹ in crore)						
C. ECONOMIC SERVICES - (Contd.)						
(d) Irrigation and Flood Control						
4701	Capital Outlay on Major and Medium Irrigation	..	3.17	..	3.17	..
4702	Capital Outlay on Minor Irrigation	12.91	374.54	118.02	492.56	(+)814.18
Total - (d) Irrigation and Flood Control		12.91	377.71	118.02	495.73	(+)814.18
(e) Energy - (Concl.)						
4801	Capital Outlay on Power Projects	53.78	1,834.39	91.88	1,926.27	(+)70.84
4810	Capital Outlay on Non-Conventional Sources of Energy	6.26	67.01	38.02	105.03	(+)507.35
Total - (e) Energy		60.04	1,901.40	129.90	2,031.30	(+)116.36
(f) Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	29.43	55.62	1.79	57.41	(-)93.92
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	4.00	194.21	1.00	195.21	(-)75.00
4859	Capital Outlay on Telecommunication and Electronic Industries	..	2.40	..	2.40	..
4860	Capital Outlay on Consumer Industries	..	389.06	..	389.06	..
Total - (f) Industry and Minerals		33.43	641.29	2.79	644.08	(-)91.65
(g) Transport						
5053	Capital Outlay on Civil Aviation	2.00	30.13	8.88	39.01	(+)344.00
5054	Capital Outlay on Roads and Bridges	819.78	5,906.91	879.36	6,786.27	(+)7.27
5055	Capital Outlay on Road Transport	3.00	194.99	2.97	197.96	(-)1.00
Total - (g) Transport		824.78	6,132.03	891.21	7,023.24	(+)8.05

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Per cent Increase (+)/ Decrease (-) (₹ in crore)
C. ECONOMIC SERVICES - (Concl.)						
(i) Science Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	1.50	28.52	..	28.52	(-)100.00
Total - (i) Science Technology and Environment		1.50	28.52	..	28.52	(-)100.00
(j) General Economic Services - (Concl.)						
5452	Capital Outlay on Tourism	0.79	113.01	12.84	125.85	(+)1,525.32
5453	Capital Outlay on Foreign Trade and Export Promotion	..	..	73.50	73.50	(+)7,350.00
5465	Investment in general Financial and Trading Institutions	..	0.04	..	0.04	..
5475	Capital Outlay on other General Economic Services	4.85	57.26	3.50	60.76	(-)27.84
Total - (j) General Economic Services		5.64	170.31	89.84	260.15	(+)1,492.91
Total - C. ECONOMIC SERVICES		1,163.21	12,752.69	1,539.71	14,292.41	(+)32.37
Grand Total		2,704.21	25,572.07	3,122.53	28,694.60	(+)15.47

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.

EXPLANATORY NOTE

- 1 During the year, the Government invested Nil in Government Companies at the end of 2023-24 and the dividend declared/received there from are detailed in Statement No. 19.
- 2 Proforma Accounts of trading activities relating to various departmentally managed Government Commercial and Quasi-Commercial undertakings received and due are given in the Report of the Comptroller and Auditor General of India, for the year 2023-24.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES**(I) Statement of Public Debt and Other Liabilities¹**

Nature of Borrowings	Balance as on 1 April 2023	Receipts during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase(+)/ Decrease(-)		As a per cent of total liabilities
					Amount	per cent	
A PUBLIC DEBT							
6003 Internal Debt of the State Government							
Market Loans	11,414.03	2,551.29	535.00	13,430.32	(+)2,016.29	(+)17.67	11.10
Loans from Life Insurance Corporation of India	0.98	..	0.09	0.89	(-)0.09	(-)9.18	..
Loans from General Insurance Corporation of India	19.15	..	0.33	18.82	(-)0.33	(-)1.72	..
Loans from the National Bank for Agricultural and Rural Development	100.46	36.75	20.93	116.28	(+)15.82	(+)15.75	0.09
Loans from National Co-operative Development Corporation	29.48	..	7.14	22.34	(-)7.14	(-)24.22	(-)0.04
Loans from other Institutions	279.95	21.27	79.81	221.41	(-)58.54	(-)20.91	(-)0.32
Ways and Means Advances from the Reserve Bank of India	222.03	2,478.99	2,701.02	..	(-)222.03	(-)100.00	(-)1.22
Special Securities issued to NSSF of the Central Government	67.38	..	13.13	54.25	(-)13.13	(-)19.49	(-)0.07
Total 6003	12,133.46	5,088.30	3,357.45	13,864.31	(+)1,730.85	(+)14.27	9.54

1. Detailed Account is in Statement 17 and 21. For details on amortisation arrangements, servicing of debt etc., explanatory notes to this statement at pages 31 and 32 respectively may please be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(II) Statement of Public Debt and Other Liabilities²

Nature of Borrowings	Balance as on 1 April 2023	Receipts during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase(+)/ Decrease(-)		As a per cent of total liabilities
					Amount	per cent	
6004 Loans and Advances from the Central							
Non Development Loans	9.47	..	0.60	8.87	(-)0.60	(-)6.34	..
Loans for State/Union Territory Plan Schemes	16.97	..	16.46	0.51	(-)16.46	(-)96.99	0.09
Loans for Central plan Schemes	0.18	..	..	0.18	..	..	..
Loans for Centrally Sponsored Plan Schemes	26.28	..	0.43	25.85	(-)0.43	(-)1.64	..
Loans for Special Schemes	6.98	..	0.17	6.81	(-)0.17	(-)2.44	..
Pre 1984-85 Loans	0.35	..	..	0.35	..	..	..
Other Loans for States/Union Territory with Legislature Scheme	1,048.12	990.49	1.43	2,037.18	(+)989.06	(+)94.37	5.45
Total 6004	1,108.35	990.49	19.09	2,079.75	(+)971.40	(+)87.64	5.36
Total- A PUBLIC DEBT	13,241.81	6,078.79	3,376.54	15,944.06	(+)2,702.25	(+)20.41	14.90
B B. Other Liabilities Public Accounts							
Small Saving, Provident Funds, etc.	1,463.08	506.75	582.71	1,387.12	(-)75.96	(-)5.198	0.42
Reserve Funds bearing Interest	(-)15.44	60.10	60.10	(-)15.44	..	..	..
Reserve Funds not bearing Interest	..	121.88	121.88	..	..	..	..
Deposits bearing Interest	222.07	577.51	707.59	91.99	(-)130.08	(-)58.58	0.72
Deposits not bearing Interest	675.92	517.47	413.80	779.59	(+)103.67	(+)15.34	0.57
Total - Other Liabilities Public Accounts	2,345.63	1,783.71	1,886.08	2,243.26	(-)102.37	(-)4.36	0.66
Total Public Debt and Other Liabilities	15,587.44	7,862.50	5,262.62	18,187.32	(+)2,599.88	(+)16.67	14.29

2. Detailed Account is in Statement 17 and 21. For details on amortisation arrangements, servicing of debt etc., explanatory notes to this statement at pages 32 and 33 respectively may please be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

Explanatory Notes

1. Amortisation arrangements:- Arrangements for amortisation of loans raised from the open market are made in accordance with the announcements made at the time of floating the loans. The following arrangements have been made for amortisation of loans raised from the open market.

1.1. Sinking Fund:- In respect of loans raised up to 1973-74 an annual contribution from revenue at such rates as the Government may decide from time to time is to be made to the Sinking Fund for amortization of loans. During the year 2023-24 an amount of 'NIL' crore was transferred to Sinking Fund for redemption of open market loans maturing from the year 2023-24.

1.2. No contribution to the Depreciation Fund is being made from 1974-75 as per Government decision to arrange for repayment of loans from that year by raising of new loans. The balances in these Funds, so far as they relate to market loans at the commencement and end of 2023-24 are given below:-

Funds	Blance on 1 April 2023	Addition During the year	Withdrawal During the year	Blance on 31 March 2024
Sinking Funds	1,561.87	118.83	..	1,680.70
Total	1,561.87	118.83	..	1,680.70

1.3. Against the total accumulation in the Funds, ₹1,680.70 crore were invested in the Government of India securities.

2. Loans from Small Saving Fund:- Loans out of the collection in the Small Savings Schemes and Public Provident Fund in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. National Small Savings Fund was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2023-24 amounted to ₹0.00 crore and ₹13.13 crore was repaid during the year. The balance outstanding at the end of the year was ₹54.25 crore which was 0.39 *per cent* of the total Public Debt of the State Government on 31 March 2024.

3. Loans from the Government of India, Market Loans, *etc.* - During 2023-24, the State Government received ₹2,551.29 crore from Government of India. Market loans bearing interest - This covers long-terms loans raised from the open market. During 2023-24 eight loans of ₹2,551.29 crore, *i.e.* ₹300.00 crore, ₹250.00 crore, ₹400.00 crore, ₹400.00 crore, ₹400.00 crore, ₹350.00 crore, and ₹451.29.00 crore bearing interest 7.58 *per cent*, 7.33 *per cent*, 7.37 *per cent*, 7.48 *per cent*, 7.49 *per cent*, 7.67 *per cent*, and 7.78 *per cent* respectively per annum were raised. These are redeemable at par in 2032 and 2033 respectively.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl'd.**Explanatory Notes****4. Service of Debts**

Interest on debt and other obligations: - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2023-24 and 2022-23 were as shown below: -

	(₹ in crore)		
	2023-24	2022-23	Net Increase(+)/Decrease(-) during the year
(i) Gross Debt and Other Obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds <i>etc.</i>	17,331.18	14,704.89	(+2608.19
(b) Other Obligations	856.14	882.56	(-)26.42
Total (i)	18,187.32	15,587.45	(+)2581.77
(ii) Interest paid by Government			
(a) Public Debt and Small Savings, Provident Funds <i>etc.</i>	1,054.66	982.60	(+72.06
(b) Other Obligations	13.77	10.62	(+3.15
Total (ii)	1,068.43	993.22	(+)75.21
(iii) Deduct			
(a) Interest received on Loans and Advances given by Government	12.45	4.02	(+8.43
(b) Interest realised on Investment of Cash Balances	3.23	2.29	(+0.94
Total (iii)	15.68	6.31	(+)9.37
(iv) Net Interest Charges	1,052.75	986.91	(+)65.84
(v) Percentage of Gross Interest (item (ii)) to Total Revenue Receipts	6.61	7.04	(-)0.47
(vi) Percentage of Net Interest (item (iv)) to Total Revenue Receipts	6.52	7.00	(-)0.52
5. Appropriation for reduction or avoidance of Debt			
(i) Contribution to Sinking Fund	..	..	..
(ii) Other Appropriation	..	..	..
Total	..	..	..

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT
(I) Sector/Loanee Group-wise Loans and Advances

Sectors/Loanee Groups ¹	(₹ in crore)					
	Balance on 1 April 2023	Disbursement during the year	Recoveries during the year	Loans and Advances written off	Balance on 31 March 2024	Per cent of Increase/Decrease during the year
General Services						
Statutory Corporation	..	..	..	..	..	..
Government Companies	..	..	..	..	..	..
Total - General Services	..	..	..	..	..	..
Loans for Social Services						
Housing Board	0.01	..	0.02	..	(-)0.01	(-)2.00
Others	..	..	..	..	..	..
Total - Loans for Social Services	..	..	0.02	..	(-)0.01	(-)2.00
Loans for Economic Services						
Co-operative Societies/Co-operative Corporation/Bank	38.53	..	1.50	..	37.02	(-)3.89
Others	2.59	..	..	..	2.59	..
Total - Loans for Economic Services	41.12	..	1.50	..	39.62	(-)3.65
Loans to Government Servants etc.						
Government Servant	(-)1.64	0.35	1.47	..	(-)2.76	68.29
Total - Loans to Government Servants	(-)1.64	0.35	1.47	..	(-)2.76	(+)68.29
Total- Loans and Advances*	39.48	0.35	2.99	..	36.84	(-)6.69

1. For details please refer to Statement No 18 from page 250 to 254 in Volume II.

*. Increase in ₹ 0.01 crore is due to computerised rounding.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

(II) Repayment of Loans by Statutory Bodies, etc.

Detailed Accounts of loans to Municipalities and Municipal Corporations, Panchayati Raj Institution, Universities, Statutory Bodies, Government Companies and some Joint Stock Companies are maintained by the Accounts Office.

The terms and conditions of repayment of ₹2.60 crore in respect of loans paid to Statutory Bodies, Government Companies, Municipalities, and Municipal Corporations etc. have not been settled. Details for Loans are given below:

Class of Loans and Advances	Terms and conditions not settled		Earlier year from which settlement is awaited ²
	No. of Loans	Amount	
		(₹ in crore)	
Economic Services			
6401 Loan for Crop Husbandry		0.29	
6403 Loan for Animal Husbandry		0.12	
6405 Loan for Fisheries		0.03	
6851 Loan for Village and Small Industries		0.29	
6860 Loan for Consumer Industries		1.87	
Total		2.60	

2. Information awaited from the State Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-Concl'd.

(III) Recoveries in Arrears on Account of Loans paid to Statutory Bodies *etc.* ³

Class of Loans and Advances and names of borrowers	Balance for which terms and conditions have been settled	Number of Loans	Amount Overdue			(₹ in crore)
						Earlier year to which the arrears relate
			Principal	Interest	Total	

Not furnished by the State Government

3. In the case of loans, detailed accounts of which are maintained by departmental Officers, the information about recoveries in arrear has not been received (July 2024)

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section-1 Comparative summary of Government Investments in the share capital and debentures of different Concerns for 2022-23 and 2023-24

				(₹ in crore)		
				2023-24		
				2022-23		
Name of the Concern(s)	Number of Concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of Concerns	Investment at the end of the year	Dividend/ Interest received during the year
1. Statutory Corporations	1	0.04		1	0.04	0.00
2. Government Companies	7	203.91		7	197.16	0.00
3. Joint Stock Companies	2	25.69		2	43.10	0.00
4. Co-operative Bank Societies <i>etc.</i>	7	107.45		7	55.86	0.00
Total	17	337.09	4.94(a)	17	296.16	2.47 (a)

(a) Institution Wise information on Dividend/Interest received during the year is awaited from the Government (July 2024)

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, *etc.*, raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2024 in various sectors are shown below: -

(₹ in crore)

Sector	Maximum amount guaranteed during the year (2023-24)	Outstanding at the beginning of the year (2023-24)	Additions during the year (2023-24)	Deletions (other than invoked) during the year (2023-24)	Invoked during the year (2023-24)		Outstanding at the end of the year (2023-24)	Guarantee Commission or fee ²		Other materials details ¹
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (5)										
Co-operative (NSCB) (7)	..	45.24	..	..	..	..	45.24	..	..
Roads and Transport (1)	
State Financial Corporation (1)	
Urban Development and Housing (2)	
Municipalities/ Universities/ Local Bodies	
Industrial Finance Corporation of India	..	8.78	..	..	..	..	8.78	..	..
Other Institutions										
1. Hornbill Finance Ltd.	..	16.44	..	..	..	..	16.44	..	..
2. Nagaland State Social Welfare Board	..	1.65	..	..	..	..	1.65	..	..
3. Development Authority of Nagaland	..	0.33	38.61	..	..	..	38.94	..	..
4. Nagaland Handloom and Handicraft Development Corporation	..	14.79	..	..	..	..	14.79	..	..

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - Contd.

Guarantees given by the State Government for repayment of loans, *etc.* raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2024 in various sectors are shown below: -

(₹ in crore)

Sector	Maximum amount guaranteed during the year (2023-24)	Outstanding at the beginning of the year (2023-24)	Additions during the year (2023-24)	Deletions (other than invoked) during the year (2023-24)	Invoked during the year (2023-24)		Outstanding at the end of the year (2023-24)	Guarantee Commission or fee ²		Other materials details ¹
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
5. Nagaland Industrial Development Corporation	..	44.24	..	..	..	..	44.24	..	..
6. Nagaland Forest Product Ltd.	..	3.21	..	..	..	..	3.21	..	..
7. Agri Finance Coffee Plantation	..	0.16	..	..	..	..	0.16	..	..
8. Nagaland Tea and Industrial Pvt. Ltd.	..	3.55	..	..	..	..	3.55	..	..
9. Toka Multipurpose Co-operative Society Ltd.	..	20.55	..	..	..	..	20.55	..	..
10. Echahaba Tea Growers Society Ltd.	..	2.02	..	..	..	..	2.02	..	..
11. Eden Welfare Cooperative Society Ltd.	..	29.00	..	..	..	..	29.00	..	..
Total : Other Institutions	..	135.94	38.61	..	..	..	174.55	..	..
Grand Total	..	189.96	38.61	..	..	..	228.57	..	..

1. No information furnished by the State Government (July 2024).

2. As informed, the State Government does not levy Guarantee Commission on issuance of guarantee given to any grantee institution.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - Concl'd.

EXPLANATORY NOTES

Limits - No law has been passed by the State Legislature under Article 293 of the Constitution laying down the limit within which the Government may give guarantee on the security of the Consolidated Fund of the State.

Guarantee Redemption Fund: - State Government setup Guarantee Redemption Fund in the year 2006-07. The detailed account of Fund is given below: -

		(₹ in crore)
i)	Opening Balance	40.54
ii)	Add: Amount transferred to the Fund during the year	3.05
iii)	Total	43.59
iv)	Deduct : Amount met from the Fund for discharge of invoked guarantees	0.00
v)	Closing Balance	43.59
vi)	Amount of investment made out of the Guarantee Redemption Fund	43.59

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT
(I) Grants-in-Aid paid in cash

(₹ in crore)

Name/ Category of the Grantee	Total funds released as Grants-in-Aid				Funds allocated for creation of Capital Assets out of total funds released ²			
	2023-24							
	State Fund Expenditure		Central Assistance (including CSS/ CS)	Total	State Fund Expenditure		Central Assistance (including CSS/ CS)	Total
Non Development	Development	Non Development			Development			
1. Panchayati Raj								
(i) Gram Panchayats	..	..	..	..	..	..	..	..
(ii) Zila Parishads	..	..	..	..	..	..	..	..
(iii) Panchayat Samities	..	..	..	..	..	..	..	..
2. Urban Local Bodies								
(i) Municipal Administration	0.00	15.31	0.00	15.31	..	..	..	..
(ii) Assistance to Local Bodies, Corporation, UDA, TIB, etc.	..	..	..	..	..	..	..	..
(iii) Others	..	..	..	..	..	..	..	..
3. Rural Local Bodies								
(i) Grants to Rural Local Bodies	..	..	..	..	..	..	..	..
4. Public Sector Undertakings								
(i) Statutory Corporations	30.82	2.00	0.00	32.82	..	..	..	..
(ii) Government Companies	..	..	..	..	..	..	..	..
5. Autonomous Bodies								
(i) Co-operative Institutions	..	..	..	..	..	..	..	..
(ii) Development Authorities	12.01	0.00	0.00	12.01	..	..	..	..
(iii) Universities	..	..	..	..	..	..	..	..
(iv) Others	70.91	1.00	0.00	71.91	..	..	..	..
6. Non Government Organizations	3.90	0.00	0.00	3.90	..	..	..	..
7. Others¹	36.23	165.01	292.57	493.81	..	0.36	66.94	67.30
Total	153.87	183.32	292.57	629.76	..	0.36	66.94	67.30

1. This includes Grants for Implementation of Anapurna Scheme for Welfare of Aged Infirm and Destitute.

2. Information in respect of grants for creation of capital assets are awaited from State Government (July 2024)

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT
(II) Grants-in-Aid given in kind

(₹ in crore)

Name/ Category of the Grantee	Total funds released as Grants-in-Aid			Funds allocated for creation of Capital Assets out of total funds released			
	2023-24						
	State Fund Expenditure		Central Assistance (including CSS/ CS)	State Fund Expenditure		Central Assistance (including CSS/ CS)	Total
	Non Development	Development		Non Development	Development		
1. Panchayati Raj (i) Gram Panchayats (ii) Zila Parishads (iii) Panchayat Samities 2. Urban Local Bodies (i) Municipal Administration (ii) Assistance to Local Bodies, Corporation, UDA, TIB, etc. (iii) Others 3. Rural Local Bodies (i) Grants to Rural Local Bodies 4. Public Sector Undertakings (i) Statutory Corporations (ii) Government Companies 5. Autonomous Bodies (i) Co-operative Institutions (ii) Development Authorities (iii) Universities (iv) Others 6. Non Government Organizations 7. Others							
Total							

Not furnished by the State Government

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2023-24			2022-23		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
¹ Expenditure Heads (Revenue Account)	1,118.85	13,700.86	14,819.70	1,039.33	12,371.03	13,410.36
¹ Expenditure Heads (Capital Account)	..	3,122.52	3,122.52	..	2,704.22	2,704.22
¹ Disbursement under Public Debt, Loans and Advances, Inter-State Settlement Account and Transfer to Contingency Fund (A)	3,376.54	0.35	3,376.89	5,324.29	0.35	5,324.64
Total	4,495.39	16,823.73	21,319.11	6,363.62	15,075.60	21,439.22
(A) The figures have been arrived at as follows: -						
E. PUBLIC DEBT						
Internal Debt of the State Government	3,357.45	..	3,357.45	5,301.82	..	5,301.82
Loans and Advances from the Central Government	19.09	..	19.09	22.47	..	22.47
F. LOANS AND ADVANCES						
Social Services	..	..	..	..	..	..
Agriculture and Allied Activities	..	..	..	..	..	..
Industries and Minerals	..	..	..	..	..	..
Loan to Government Servants	..	0.35	0.35	..	0.35	0.35
G-INTER STATE SETTLEMENT						
Inter State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
H-TRANSFER TO CONTINGENCY FUND						
Appropriation to the Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total	3,376.54	0.35	3,376.89	5,324.29	0.35	5,324.64

1. A more detailed account is given in Statement No. 15,16 and 17.

The percentage of charged expenditure and voted expenditure to total expenditures during 2022-23 and 2023-24 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2022-23	29.68	70.32
2023-24	21.04	78.96

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT
(Figures in **bold** represents unapportioned amount)

(₹ in crore)

Heads	On 1 April 2023	Amount allocated to Nagaland	During the year 2023-24	On 31 March 2024
1	2	3	4	5
CAPITAL AND OTHER EXPENDITURE-				
Capital Expenditure				
General Services	4,180.19	..	528.11	4,708.30
Education, Sports, Art and Culture	1,364.08	..	249.11	1,613.19
Health and Family Welfare	1,132.41	..	62.04	1,194.45
Water Supply, Sanitation, Housing and Urban Development	5,642.98	..	728.28	6,371.26
Information and Broadcasting	24.68	..	3.10	27.78
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	161.71	..	2.65	164.36
Social Welfare and Nutrition	228.48	..	5.55	234.03
Other Social Services	84.86	..	3.96	88.82
Agriculture and Allied Activities	932.94	..	153.72	1,086.66
Rural Development	26.17	..	30.44	56.61
Special Areas Programme	2,542.37	..	123.80	2,666.17
Irrigation and Flood Control	377.69	..	118.02	495.71
Energy	1,901.39	..	129.90	2,031.29
Industry and Minerals	641.26	..	2.79	644.05
Transport	6,132.02	..	891.21	7,023.23
Science Technology and Environment	28.52	..	..	28.52
General Economic Services	170.32	..	89.84	260.16
Total - Capital Expenditure	25,572.06	..	3,122.52	28,694.59

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT – Contd.(Figures in **bold** represents unapportioned amount)

(₹ in crore)

Heads	On 1 April 2023	Amount allocated to Nagaland	During the year 2023-24	On 31 March 2024
1	2	3	4	5
LOANS AND ADVANCES-				
Loans and Advances				
Water Supply, Sanitation, Housing and Urban Development	0.00	..	(-)0.02	(-)0.02
Agriculture and Allied Activities	38.96	..	(-)1.50	37.46
Industry and Minerals	2.17	..	0.00	2.17
Loans to Government Servants	(-)1.64	..	(-)1.12	(-)2.76
Total - Loans And Advances	39.49	..	(-)2.64	36.85
Transfer to Contingency Fund	..	..	..	..
Total - Capital and Other Expenditure	25,611.55	..	3,119.88	28,731.43
Deduct-				
Contribution from Contingency Fund	0.00	..	0.00	0.00
Contribution from Miscellaneous Capital Receipts	0.00	..	0.00	0.00
Contribution from Development funds, Reserve funds <i>etc.</i>	0.05	..	0.00	0.05
Capital and Other Expenditure	0.00	..	0.00	0.00
Loans and Advances	0.00	..	0.00	0.00
Loan and Advances for various Services	0.00	..	0.00	0.00
Net - Capital and Other Expenditure	25,611.50	..	3,119.88	28,731.38
PRINCIPAL SOURCES OF FUNDS				
Revenue(+)Surplus/(-)Deficit	0.00	..	1,335.41	0.00
Add- Adjustment on Account of retirement/Disinvestment	0.00	..	0.00	0.00

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT – Concl'd.(Figures in **bold** represents unapportioned amount)

(₹ in crore)

Heads	On 1 April 2023	Amount allocated to Nagaland	During the year 2023-24	On 31 March 2024
1	2	3	4	5
Debt				
Internal Debt of the State Government	12,133.46	..	1,730.85	13,864.31
Loans and Advances from the Central Government	1,108.35	..	971.40	2,079.75
Small Saving, Provident Funds, etc.	1,463.08	..	(-)75.96	1,387.12
Total - Debt	14,704.89	..	2,626.29	17,331.18
Other Receipt				
Contingency Fund	0.35	..	..	0.35
Reserve Fund	1,602.41	..	121.88	1,784.39
Deposits and Advances	897.42	..	(-)27.81	869.61
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)896.97	..	(-)217.77	(-)1,114.75
Remittances	(-)785.15	..	25.23	(-)759.92
Total - Other Receipts	818.06	..	(-)98.47	779.69
Total - Debt and Other Obligations	15,522.95	..	2,527.82	18,110.87
Deduct - Cash Balance	320.78	..	86.64	407.42
Deduct - Investments	1,617.84	..	656.71	2,274.55
Add - Amount closed to Government Account during 2023-24			0.00	
Net Provision of Funds during 2023-24	13,584.33		1,784.47	15,368.80
Total		..	3,119.88	

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT – Concl'd.(Figures in **bold** represents unapportioned amount)

(₹ in crore)				
Heads	On 1 April 2023	Amount allocated to Nagaland	During the year 2023-24	On 31 March 2024
1	2	3	4	5
Progressive Principal Source of Funds :-			16,743.32	
Difference			13,362.59	
The difference of ₹13,362.59 crore is explained below:				
Cumulative Revenue Surplus(+)/Deficit(-) to the end of 31 March 2023			12,027.17	
Revenue Surplus(+)/Deficit(-) to the end of 31 March 2024			1,335.42	
Add – Adjustment on Account of retirement/Disinvestment			0.00	
Total			13,362.59	

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT
A. The following is a summary of the balances as on 31 March 2024

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
(₹ in crore)			(₹ in crore)
15,331.92	A to D and G, H and part of L (Major Heads 8680 only)	Consolidated Fund Government Account	
	E	Public Debt	15,944.06
36.84	F	Loans and Advances	
..		Contingency Fund	0.35
	I	Public Account Small Savings, Provident Funds, <i>etc.</i>	1,387.12
	J	Reserve Fund (i) Reserve Funds Bearing Interest	
15.44		(ii) Reserve Funds not Bearing Interest	1,724.29
1,724.28		Deposits and Advances (i) Deposits Bearing Interest	91.99
	K	(ii) Deposits not Bearing Interest	779.59
		(iii) Advances	
1.98		Suspense and Miscellaneous Investments	
1,649.58		Other Items (Net)	
759.91	M	Remittances	
407.45	N	Cash Balance (Closing)	
19,927.40		Total	19,927.40

STATEMENT 13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT -Concl'd.

B. Government Account:

Under the system of book-keeping followed in Government accounts, the amount booked under Revenue, Capital and other transactions of Government, the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions

To this, the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, *etc.* are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under

Debit (₹ in crore)	Details	Credit (₹ in crore)
13,544.83	A. Amount at the Debit of Government on 1 April 2023	
	B. Receipt Heads (Revenue Account)	16,155.14
	C. Receipt Heads (Capital Account)	..
14,819.71	D. Expenditure Heads (Revenue Account)	
3,122.52	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G. Amount at the debit of Government Account on 31 March 2024	15,331.92
31,487.06	Total	31,487.06

(i) In a number of cases, there are un-reconciled differences in the closing balance as reported in the statement of "Receipts, Disbursement and Contingency fund and Public Account" (Statement No. 18 & 21) and that shown in separate Registers or other record maintained in the Account office/Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

Notes to Finance Accounts for the year 2023-24**1. Summary of Significant Accounting Policies:****(i) Reporting Entity:**

These accounts present the transactions of the Government of Nagaland. The accounts of receipts and disbursement of the Government of Nagaland have been compiled based on the initial accounts rendered by 12 Treasuries and 9 Sub-Treasuries, 91 Public Works Divisions (77 Building and Roads, 14 Water Supply and Sanitation/Public Health Engineering), 26 Forest Divisions, 25 Pay and Accounts Offices and Advices of the Reserve Bank of India. Primary compilation is done by the Treasuries and secondary compilation is done by the office of the Principal Accountant General. No accounts have been excluded at the end of the year.

(ii) Reporting Period

The reporting period of these accounts is 1 April 2023 to 31 March 2024.

(iii) Reporting Currency:

The accounts of the Government of Nagaland are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure referred to as the Annual Financial Statement (called Budget) for a financial year, is presented to the legislature in the form of grants/appropriations before the commencement of the financial year. The Budget is presented on gross basis without the recoveries and receipts, which are otherwise permitted to be set off in reduction of

expenditure. All grants/appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both the budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads, as notified by the Controller General of Accounts in consultation with the Comptroller & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Principal Accountant General/Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants/appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments/settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries and divisions, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account.

Book adjustments are also carried out at the Office of the Principal Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in the Public Account by debit to the Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund and Sinking Fund) crediting deposit heads of accounts in the Public Account by debiting the Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting

relevant Major Heads in the Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions and recoupment of Contingency Fund.

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital Expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue Expenditure. Capital and Revenue Expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government), as well as Liabilities such as debt are measured at historical cost. Physical Assets are not depreciated and financial assets are not amortised. Losses in Physical Assets at the end of their life are also not expensed or recognised.

Grants-in-Aid: In compliance with IGAS 2 – Accounting and Classification of Grants-in-Aid, Grants-in-Aid in cash is recognised as Revenue Expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as Revenue Receipts. Details for meeting the requirements of accounting and classification of Grants-in-Aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-Aid given in kind is disclosed as available from the State Government.

Loans and Advances: In compliance with the IGAS 3 - Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2024 are as provided by the State Government.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension Scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(vi) Rounding off:

The Statements present figures which are rounded-off to ₹ in lakh and ₹ in crore as depicted at the top of the respective Statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statement, is due to rounding-off of the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State as at end of the 31 March of a year recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

IGAS 1: ‘**Guarantees given by the Governments**’, Sector B (Other Institution), details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in the accounts. However, it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These may include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis, transfer

of two *per cent* of the royalty to the National Mineral Exploration Trust, labour cess collected and kept in Government Account and transferred to the Building and Other Construction Workers' Welfare Board, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to designated fund manager *etc.*

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

As per the existing practice, accounts once closed by the State and rendered to the office of the Principal Accountant General (A&E), should not be opened for any changes as this would mis-represent the monthly account. Non-freezing of accounts by treasuries after closing monthly accounts may leave scope for data modification after submission of monthly accounts to Principal Accountant General Office and may lead to mismatch of figures/data between Principal Accountant General Office and State Government of Nagaland. There is provision for freezing of monthly accounts in the Integrated Financial Management System (IFMS) and the monthly accounts are duly frozen after closure of monthly accounts and sending them to the office of the Principal Accountant General (A&E), Nagaland.

(ii) Opening of New Sub Heads/Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2023 - 2024, the State Government of Nagaland did not open new Sub Heads in the budget without seeking the advice of the Principal Accountant General (A&E) Nagaland.

(iii) Discrepancy in depiction of budget provisions and wrong classification:

The budget documents of the State Government for the year 2023-24 did not depict any incorrect budget provision classification at the Major Head level.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹1,063.04 crore compared to ₹959.09 crore in 2022-23, registering an increase of ₹103.95 crore (10.83 *per cent*). This includes Advance Apportionment of IGST amounting to ₹11.30 crore. In addition, the State received ₹1,950.45 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹3,013.49 crore. The State Government did not report any loss of revenue arising out of implementation of GST during 2023-24.

During the year 2023-24, no adjustment entries of State GST (SGST) relating to the previous year(s) was carried out by the State Government. Hence, there is no increase/decrease in SGST in 2023-24 due to the adjustment.

The relevant figures available in Statement No. 14 of the Finance Accounts.

(ii) Misclassification between Capital and Revenue Expenditure:

During the year 2023-24, the Government of Nagaland booked expenditure under minor works in six (6) Grants involving six (6) Major Heads for ₹14.42 crore being major works as Revenue Expenditure instead of Capital Expenditure and 1 (one) Grant involving one Major Head for ₹0.97 crore being minor work as Capital Expenditure instead of Revenue Expenditure. Thus, the Government of Nagaland has misclassified the above expenditures between Capital and Revenue.

(iii) Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State:

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Nagaland. During the year 2023-24, receipts amounting to ₹39608.18 crore (95 *per cent* of total receipts) and expenditure amounting to ₹38693.73 crore (93 *per cent* of total expenditure) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹0.35 crore (100 *per cent* of total Loans and Advances given by the State Government) were reconciled.

In comparison, during the previous year 2022-23, receipts amounting to ₹35,340.48 crore (Consolidated Fund ₹20842.55 and Public Account ₹14497.93 which is 95.5 *per cent* of total receipts) and expenditure amounting to ₹34,471.05 crore (Consolidated Fund ₹20070.34 and Public Account ₹14400.71 which is 95 *per cent* of total expenditure) were reconciled by the State Government.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2023-24, ₹545.35 crore under 21 Major Heads of accounts, constituting 3.04 *per cent* of the total Revenue and Capital Expenditure (₹17,942.23 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2022-23, ₹332.25 crore under 25 Major Heads of accounts, constituting 2.06 *per cent* of the total Revenue and Capital Expenditure (₹16,114.58 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, during the year 2023-24, ₹531.58 crore under 45 Major Heads of Account, constituting 3.29 *per cent* of the Total Revenue Receipts (₹16,155.14 crore) was classified under 800-Other Receipts in the accounts. In comparison, during the previous year 2022-23, ₹491.43 crore under 43 Major Heads of Account, constituting 3.49 *per cent* of the total Revenue Receipts (₹14,099.26 crore) was classified under 800-Other Receipts in the accounts.

The relevant figures are available in Statement 14, 15 and 16 of the Finance Accounts.

(v) Transfer of funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts:

As per information received from the Government of Nagaland, there was no PD Account during 2023-24.

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rules 290 of the Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, the Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills. In terms of the Rule 312 of Central Treasury Rules, the bills duly signed by the controlling officer shall be sent to the Accountant General direct within a month from the date of receipt of such bills in his office.

A total of 405 AC bills amounting to ₹699.87 crore drawn up to 29 February 2024 (including 323 AC Bills worth ₹554.76 crore outstanding as on 31 March 2023). Of which, DCC Bills for 72 AC Bills worth ₹86.58 crore were received. DCC Bills in respect of a total of 333 AC bills worth ₹613.29 crore due for adjustment as on 31 March 2024 were not received.

Details of unadjusted AC bills due for adjustments are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2022-23	256	468.96
2023-24 [#]	77	144.33
Total	333*	613.29

[#] Excluding 26 AC Bills of ₹23.64 crore drawn in the month of march 2024.

*The outstanding does not include any SNA bills.

During the year 2023-24, 108 AC Bills amounting to ₹168.75 crore were drawn, out of which, 26 AC Bills amounting to ₹23.64 crore (14 per cent) were drawn in March 2024.

(vii) Utilisation Certificates (UCs) for Grants-in-Aid not received:

In terms of the General Financial Rules 238 (I) of 2017, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months/one year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2023-24, ₹425.39 crore pertaining to outstanding 355 UCs (250^{\$} UCs of ₹338.74 crore outstanding as on 31 March 2023 and 105 UCs of ₹86.65 crore outstanding pertaining to the current financial year) were due for clearance. Out of which, ₹112.09 crore pertaining to 105 outstanding UCs (including 13 UCs amounting to ₹15.45 crore pertaining to the due year 2024-25) were cleared during the current year. The position of outstanding UCs as on 31 March 2024 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2022-23	173	255.58
2023-24 [#]	90	73.17
Total	263^{\$}	328.75

* The year mentioned above relates to "Due year" i.e. after 12 months/year of actual drawal.

Additions during the year is 105 UCs amounting to ₹129.57 crore (Of which 13 UCs amounting to ₹15.45 crore cleared within the year).

\$ This includes GIA conditional and unconditional since the same is not depicted in the sanction order. This does not include any SNA bills.

This has reference to the Statement 10 and Appendix III of finance Accounts.

(viii) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest). For this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2023-24 are given below:

(₹ in crore)					
Funds/Deposits	Balance on 01 April 2023	Basis of calculation of interest	Interest due	Interest paid	Interest short paid
8342 Other Deposits 117 Defined Contribution Pension Scheme for Government Employees	222.07	Interest is calculated as per the rate of interest notified by the Government/ payable to General Provident Fund @ 7.1 %	15.77	13.77	2.00

Non-Payment/Short payment of the interest amounting to ₹Two crore has resulted in understatement of Revenue Expenditure by ₹Two crore.

This has reference to figures in Statements 15, 21 and 22.

(ix) Guarantees given by the Government:

In terms of Section 9 (2) (iv) of the Nagaland FRBM Act, 2005, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed one *per cent* of the Total Revenue Receipt or one *per cent* of the estimated GSDP in the year preceding the current year, whichever is lower. During the year, amount guaranteed by the State Government was ₹38.61 crore. The outstanding guarantees of ₹189.96 crore as on 1 April 2023 works out to 1.35 *per cent* of total Revenue Receipt and 0.53 *per cent* of GSDP (advance) of ₹35,611 crore during the year 2022-23 and thus, within the limits prescribed.

The State Government does not levy any guarantee commission on issue of Guarantees.

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2023-24, the Government of Nagaland incurred ₹264.65 crore under Major Heads 2402 (₹67.49 crore), 2406 (₹123.43 crore), 3435 (₹1.55 crore), 2415 (₹20.18 crore) and 4406 (₹52.00 crore) against the budget allocation of ₹244.94 crore.

During the previous year 2022-23, the Government of Nagaland incurred ₹231.03 crore against the budget allocation of ₹198.51 crore under Major Head 2402, 2406, 2415, 3435 and 4406.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xi) Expenditure relating to unforeseen/extraordinary events/disaster:

During the year 2023-24, the Government of Nagaland incurred an expenditure of ₹74.44 (₹155.99 crore in the previous year) on relief measures relating to unforeseen/extraordinary events (*e.g.* Management of Natural Disaster, Repairs & restoration of damaged roads and irrigation canals) under Major Head 2245-Relief on account of Natural Calamities and 4250-Capital Outlay on other Social Services -101-Natural Calamities. Out of ₹74.44 crore,

Revenue Expenditure was ₹72.44 crore and Capital Expenditure was ₹Two crore.

The Government received ₹50.30 crore from the Central Government for this purpose, being Grants-in-Aid/Central Assistance, which has been accounted for under Minor Head 104 State Disaster Response Fund and 105 Grants towards contribution to State Disaster Mitigation Fund below Major Head 1601 Grants-in-Aid.

This has reference to Statements 2, 4, 5, 14, 15 and 16 of the Finance Accounts.

(xii) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. The Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Nagaland had made excess repayment of ₹7.07 crore (principal ₹2.17 crore, interest ₹4.90 crore) to end of 31 March 2013, of which the Ministry of Finance has so far adjusted ₹0.40 crore (Principal ₹0.22 crore and *Interest* ₹0.18 crore).

This has reference to Statement 17 of the Finance Accounts.

(xiii) Loans given by the State Government:

In respect of old loans {detailed accounts of which are maintained by the Principal Accountant General (A&E) Nagaland} amounting to ₹2.60 crore involving five Departments as on 31 March 2024, recoveries of principal and interest have not been effected during the past several years, which includes loans pending since the year 1962-63.

The terms and conditions of repayment of loans have not been settled for loans amounting to ₹2.60 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts).

Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) Nagaland annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General (A&E), Nagaland) to the loan sanctioning departments for verification and acceptance. However, no loanees have confirmed the balances. Details of information awaited from Departmental Officers for reconciliation of balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiv) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities and the same has been reflected in Appendix-XII of the Finance Accounts, Vol-II.

(xv) Expenditure on Centrally Sponsored Schemes (CSSs)

During the year, the total on-budget expenditure booked under Centrally Sponsored Schemes, as on 31 March 2024, was ₹3,883.24 crore (Revenue Expenditure ₹2,318.45 crore and Capital Expenditure ₹1,564.79 crore), Central Assistance (₹2,712.13 crore) and State share (₹1,171.11 crore) for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xvi) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per the PFMS portal of the CGA, ₹1114.25 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Govt. organisations, Statutory organisations, Urban/Rural Bodies and

Beneficiaries) in the State during 2023-24. The direct transfer of fund to the implementing agencies has decreased by 25.82 *per cent* as compared to 2022-23 (from ₹1502.05 crore in 2022-23 to ₹ 1114.25 crore in 2023-24) in 2023-24.

Details are in *Appendix-VI of the Finance Accounts*.

(xvii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity.

The State Government did not have any off-budget liabilities disclosed in their annual budget. The Ministry of Finance, Government of India website also did not depict any off budget liabilities for the State.

(xviii) Transfer of funds to Single Nodal Agency (SNA):

The Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilisation of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government.

As per MOF, GoI's letter dated 16 February, 2023, the State Government shall transfer the Central Share as well as the commensurate State Share to the SNA account within 30 days of receipt of Central Share. Any delay beyond 30 days in transfer of Central Share to the SNA account, interest on the number of days at the rate of seven *per cent* per annum has to be paid by the State Government with effect from 01 April 2023.

As per the SNA 01 report from the SNA, the State Government received ₹2,549.81 crore being Central Share during the year in its Treasury Account. As on 31 March 2024, the Government transferred Central Share of ₹2,471.88 crore and State Share of ₹340.73 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by the Principal Accountant General (A&E), Nagaland, from the SNAs. As per the

SNAs report, ₹1,096.65 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024.

As per the State Government, the State Government received ₹2,616.48 crore being Central share and corresponding State share was ₹273.98 crore during the year. The figure as per Finance Accounts and SNA report and those furnished by State Government are under reconciliation.

As on 31 March 2024, the Government transferred ₹2,376.10 crore (bifurcation of amount transferred was not made available by the State Government) to the SNAs through Fully Vouched Contingent Bills. Detailed vouchers and supporting documents of actual expenditure were not received by the Principal Accountant General (A&E) Nagaland from the SNAs.

(xix) Funds transferred to DDO Bank Account:

During the year 2023-24, nine new bank accounts has been opened and a total of 122 bank accounts were in use from the beginning of the financial year by the Drawing and Disbursing Officers (DDOs) of the Government of Nagaland as per information made available by 20 Departments of the Government of Nagaland.

As per Rule 290 of the Central Treasury Rules, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. However, Treasuries of the Government of Nagaland transferred funds of ₹907.99 crore to Bank Accounts maintained by various DDOs of 18 Departments (Out 78 departments) of the Government of Nagaland during the year 2023-24. As per information received from the State Government, as on 31 March 2024, an amount of ₹131.05 crore was still lying unspent in the Bank Accounts of DDOs.

4. Contingency Fund:

In exercise of the powers conferred by Section 3 of the Nagaland Contingency Fund Act, 1964, the State Government enacted the Nagaland Contingency Fund Rules, 1964 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Nagaland. The Contingency Fund of the State of Nagaland has a corpus of ₹0.35 crore. During the year, there was no

transaction from the Contingency Fund. As on 31 March 2024, the Contingency Fund has a balance of ₹0.35 crore.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

State Government employees recruited on or after 01/01/2010 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his/her monthly pay and the State Government has to make a contribution at the rate of 14 *per cent*. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2023-24, total contribution to the NPS was ₹577.51 crore (Employees' contribution ₹149.20 crore, Government's contribution ₹407.25 crore, Penal Interest ₹13.77 crore and Service Charge ₹7.29 crore). The detailed information on government contribution is available in Statement No.15 of the Finance Accounts under Major Head 2071. The Government transferred ₹707.59 crore from the Public Account under Major Head 8342-117 Defined Contribution Pension scheme to the NSDL.

Of the total amount transferred to the NSDL during the financial year, ₹130.08 crore pertains to previous years. As on 31 March 2024, ₹91.99 crore remained in Public Account and not transferred to the NSDL. The cash balance of the State Government was overstated by this amount.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of the guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2023-24, the State Government received ₹36.80 crore as Central Government's share. The State Government's share during the year was ₹Four crore. The State Government transferred ₹40.80 crore (Central

share ₹36.80 crore, State share ₹4.00 crore) to the Fund under Major Head 8121-122 SDRF. The State Government did not receive Fund from the Central Government towards NDRF.

An amount of ₹40.80 crore was set off in the Major Head 2245 as expenditure met from the Fund and no amount was invested from the Fund.

(b) The State Disaster Mitigation Fund (SDMF):

The State Disaster Mitigation Fund (SDMF) is to be constituted under Section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under the State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No.NSDMA/ACCTS/DMF/232/2018 dated 4 March 2021 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the Fund in the proportion of 90:10. During the year 2023-24, the State Government received ₹13.50 crore as Central Government's share. The State Government's share during the year was ₹1.50 crore. The State Government transferred ₹19.30 crore {Central share ₹17.80 crore (previous year balance ₹ 4.30 crore and ₹ 13.50 crore during the 2023-24), State share ₹1.50 crore} to the Fund under Major Head 8121-130 SDMF.

An amount of ₹19.30 crore was set off in the Major Head 2245 as expenditure met from the Fund and no amount was invested from the Fund.

(c) State Compensatory Afforestation Fund:

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in the Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2023-24, the State Government did not receive any amount from the user agencies.

During the year 2023-24, the State Government received ₹2.57 crore from the Ministry of Environment, Forest and Climate Change (GOI) under National

Afforestation Programme. The State Government neither operated the Major Head 8336-Civil Deposit-103 State Compensatory Afforestation Deposits nor followed the guidelines for establishment of State Compensatory Afforestation Fund during the period 2023-24.

(B) Reserve Funds not bearing Interest:

(i) Consolidated Sinking Fund:

The Government of Nagaland set up the Consolidated Sinking Fund for amortisation of loans in 2006-07. According to the guidelines of the Fund, States may contribute a minimum of 0.50 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. No amount was contributed by the Government during 2023-24. The total accumulation of the Fund was ₹1,680.70 crore as on 31 March 2024, which was entirely invested.

(ii) Guarantee Redemption Fund:

The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2006, stipulates that the State Government shall initially contribute an amount of ₹Four crore and thereafter, an amount equivalent to at least 1/5th of the outstanding invoked guarantee plus an amount of guarantee likely to be invoked. It is open to the Government to increase the contribution to the Fund at its discretion. The Fund shall be gradually increased so as to reach the level deemed sufficient to meet the amount of anticipated guarantees. During the year, Government did not contribute to the Fund, as the total accumulation of the Fund was ₹43.59 crore as on 31 March 2024 (₹40.54 as on 31 March 2023) *i.e.* 22.94 *per cent* of outstanding guarantees, which was entirely invested.

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(iii) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31 March 2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103- Subvention from Central Road and Infrastructure Fund through functional Major Head(s). During the year 2023-24, the State Government received grants of ₹46.09 crore towards CRIF. The State Government did not transfer ₹16.06 crore to the Fund in the Public Accounts as on 31 March 2024. The short transfer of ₹16.06 crore has resulted in understatement of Revenue Expenditure.

(iv) Suspense and Remittance Balances:

During the year 2023-24, no amount under Revenue & Capital Expenditure and Receipts have been placed under suspense by the Office of the Principal Accountant General (A&E) Nagaland.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads was ₹810.2 crore under 8658 (₹50.14 crore) and 8782 (₹760.06 crore) Heads as on 31 March 2024 (₹865.70 crore as on 31 March 2023).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(v) Cheques and Bills:

Credit balance under Major Head 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2023 was ₹0.02 crore (Debit). During 2023-24, Cheques worth ₹2.63 crore (MH 8670-103) were issued, against which ₹2.63 crore was encashed during the year, leaving a closing balance of ₹0.02 crore (Debit) as on 31 March 2024. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Nagaland till 31 March 2024.

(vi) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2023-24, the Government of Nagaland collected ₹9.56 crore (*total collection was ₹14.81 crore during 2022-23*) as Labour Cess under Major Head 8443-Civil Deposit- 108-Public Works Deposit and transferred ₹9.39 crore (2022-23: ₹14.81 crore) to the Building and Other Construction Workers Welfare Board. There was, thus, short transfer of ₹.017 crore Labour Cess to the Board and the cash balance of the Government was overstated by this extent.

(ix) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises either due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganisation leading to creation of States/more accounting units, *etc.* Adverse balance as on 31.03.2024 appears in three heads as detailed below:

(₹ in crore)		
Head of Accounts (Till Minor Head)	Description	Amount[a]
6003-00-109*	Loans from REC	(-) 11.36
6003-00-109*	Loans from PFC	(-) 0.32
6216-80-800	Loans for Housing	(-) 0.02
7610-00-800	Loans to Government Servants <i>etc.</i>	(-)2.76
8670-00-103	Cheques and Bills	Dr. 0.02

[*] *these heads of Accounts have not been shown under Statement 17 since there is no overall adverse balance.*

[a] *Minus balance is under reconciliation with the Government of Nagaland.*

(x) Cash Balance:

The Cash balance as on 31 March 2024 as per the record of the Principal Accountant General (A&E), Nagaland was ₹407.45 crore (Credit) and that reported by the RBI was ₹9.69 crore (Debit). There was a net difference of ₹397.76 crore (credit), mainly due to pending reconciliation between the Treasury/RBI/Agency Bank and the Principal Accountant General (A&E), Nagaland. The difference is under reconciliation. During the last year, *i.e.*, as on 31 March 2023, the net difference was ₹302.04 crore (credit).

The difference was ₹290.53 crore (credit) as of June 2024 (Principal Accountant General was ₹301.71 crore (Credit) and that reported by the RBI was ₹11.18 crore (Debit).

6. Impact on Receipt, Expenditure and Cash Balance:

The impact on Revenue/Capital expenditure of misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

(₹ in crore)									
Para No.	Items	O/S RE	U/S of RE	O/S CE	U/S of CE	O/S RR	U/S of RR	U/S CB	O/S of CB
3(ii)	Misclassification between Revenue and Capital	12.08	1.00	1.00	12.08	..	...	...	...
3(vii)	Interest Adjustment	...	2.00	...	...	...	...	...	...
5(i)	Short remittance of NPS from Public Account to NSDL	...	...	...	...	...	...	...	91.99
5B(iii)	CRIF	...	16.06	...	...	...	...	...	...
5(vi)	Building and other Construction Workers Welfare Cess	...	...	...	...	...	...	...	0.17
Total (Net) Impact	Overstatement (O/S) Understatement (U/S)	12.08	19.06	1.00	12.08	92.16

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