

**GOVERNMENT OF NAGALAND**  
**ACCOUNTS AT A GLANCE (At the end of September-2025)**  
**(UNAUDITED PROVISIONAL FIGURES)**  
**Monthly Key indicator for the month of September-2025 (₹ In crore)**

| Sl. No.  | Description   | Budget Estimates<br>2025-26 | Actuals up to<br>September-2025 | % of Actual to Budget Estimates |   |
|----------|---|-----------------------------|---------------------------------|---------------------------------|---|
|          |   |                             |                                 | Current                         | Corresponding period of the previous year |
| <b>1</b> | <b>Revenue Receipts (a +b +c)</b>   | <b>18744.26</b>             | <b>6938.74</b>                  | <b>37.02</b>                    | <b>38.88</b>                              |
|          | <b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii...+ xii)</b>                     | <b>9972.12</b>              | <b>1440.92</b>                  | <b>14.45</b>                    | <b>44.86</b>                              |
| (i)      | GST   | 3619.46                     | 792.44                          | 21.89                           | 47.46                                     |
| (ii)     | Stamps and Registration   | 3.60                        | 3.14                            | 87.22                           | 62.00                                     |
| (iii)    | Land Revenue  | 1.30                        | 0.34                            | 26.15                           | 23.08                                     |
| (iv)     | Sales Tax   | 325.00                      | 199.19                          | 61.29                           | 49.45                                     |
| (v)      | State Excise Duties   | 4.75                        | 2.66                            | 56.00                           | 51.30                                     |
| (vi)     | State's Share of Union Taxes  | 5726.00                     | 295.94                          | 5.17                            | 42.50                                     |
| (vii)    | Other Taxes and Duties  | 11.66                       | 0.83                            | 7.12                            | 16.88                                     |
| (viii)   | Taxes on wealth   | 0.00                        | 0.00                            | 0.00                            | 0.00                                      |
| (ix)     | Taxes on vehicles   | 210.00                      | 112.49                          | 53.57                           | 50.91                                     |
| (x)      | Taxes & Duties on Electricity   | 8.25                        | 0.05                            | 0.61                            | 58.30                                     |
| (xi)     | Taxes on Goods & Passenger  | 30.00                       | 18.30                           | 61.00                           | 76.93                                     |
| (xii)    | Taxes on profession (State Tax)   | 32.10                       | 15.54                           | 48.41                           | 49.73                                     |
|          | (b) Non –Tax Revenue  | 593.71                      | 325.69                          | 54.86                           | <b>75.22</b>                              |
|          | (c) Grants-in-Aid Contribution  | 8178.43                     | 5172.13                         | 63.24                           | <b>31.07</b>                              |
| <b>2</b> | <b>Capital Receipts</b>   | <b>1651.53</b>              | <b>67.73</b>                    | <b>4.10</b>                     | <b>21.57</b>                              |
|          | (a) Recovery of Loans and Advances (Non debt Capital Receipts)            | 1.52                        | 1.09                            | 71.71                           | 132.45                                    |
|          | (b) Other Receipts  | 0.00                        | 0.00                            | 0.00                            | 0.00                                      |
|          | (c) Borrowings and Other Liabilities (Net)                                | 1650.01                     | 66.64                           | 4.04                            | <b>21.53</b>                              |
| <b>3</b> | <b>Total Receipts (1+2)</b>   | <b>20395.79</b>             | <b>7006.47</b>                  | <b>34.35</b>                    | <b>34.72</b>                              |
| <b>4</b> | <b>Revenue Expenditure (a+b+c+d+e)</b>                                    | <b>17126.53</b>             | <b>6744.36</b>                  | <b>39.38</b>                    | <b>39.97</b>                              |
|          | (a) Expenditure on other Revenue Account {(excluding (b), (c), (d) & (e)} | 4247.90                     | 1024.65                         | 24.12                           | 24.43                                     |
|          | (b) Expenditure on Interest Payments                                      | 1431.82                     | 583.30                          | 40.74                           | 39.18                                     |
|          | (c) Expenditure on Salaries/Wages   | 7529.10                     | 3532.15                         | 46.91                           | 47.39                                     |
|          | (d) Expenditure on Pension  | 3871.71                     | 1579.14                         | 40.79                           | 44.92                                     |
|          | (e) Expenditure on Subsidy  | 46.00                       | 25.12                           | 0.00                            | 0.00                                      |
| <b>5</b> | <b>Capital Expenditure (a+b)</b>  | <b>2969.26</b>              | <b>1070.14</b>                  | <b>36.04</b>                    | <b>32.08</b>                              |
|          | (a) Expenditure on Capital Account {(excluding (b)}                       | 2969.26                     | 1070.14                         | 36.04                           | 32.08                                     |
|          | (b) Expenditure on Salaries/Wages   | 0.00                        | 0.00                            | 0.00                            | 0.00                                      |
| <b>6</b> | <b>Sector Wise Expenditure</b>  |                             |                                 |                                 |   |
| (i)      | <b>General Sector</b>   | <b>9170.37</b>              | <b>3735.39</b>                  | <b>40.73</b>                    | <b>43.26</b>                              |
|          | 6(i)(a) Revenue   | 8551.31                     | 3595.64                         | 42.05                           | 45.68                                     |
|          | 6(i)(b) Capital   | 619.06                      | 139.75                          | 22.57                           | 7.28                                      |
| (ii)     | <b>Social Sector</b>  | <b>5810.49</b>              | <b>2151.54</b>                  | <b>37.03</b>                    | <b>36.71</b>                              |
|          | 6(ii)(a) Revenue  | 4664.37                     | 1762.42                         | 37.78                           | 40.00                                     |
|          | 6(ii)(b) Capital  | 1146.12                     | 389.12                          | 33.95                           | 24.03                                     |
| (iii)    | <b>Economic Sector</b>  | <b>5114.36</b>              | <b>1927.57</b>                  | <b>37.69</b>                    | <b>34.12</b>                              |

| Sl. No. | Description  | Budget Estimates<br>2025-26 | Actuals up to<br>September-2025 | % of Actual to Budget Estimates |   |
|---------|--|-----------------------------|---------------------------------|---------------------------------|---|
|         |  |                             |                                 | Current                         | Corresponding period of the previous year |
|         | 6(iii)(a) Revenue  | 3910.85                     | 1386.30                         | 35.45                           | 29.35                                     |
|         | 6(iii)(b) Capital  | 1203.51                     | 541.27                          | 44.97                           | 57.22                                     |
| (iv)    | <b>Grants-in-Aid Contributions</b>   | <b>0.00</b>                 | <b>0.00</b>                     | <b>0.00</b>                     | <b>0.00</b>                               |
| 7       | <b>Loans and Advances Disbursed</b>  | <b>0.57</b>                 | <b>0.00</b>                     | <b>0.00</b>                     | <b>0.00</b>                               |
| 8       | <b>Appropriation to Contingency Fund</b>   | <b>0.00</b>                 | <b>0.00</b>                     | <b>0.00</b>                     | <b>0.00</b>                               |
| 9       | <b>Total Expenditure (4+ 5+7+8)</b>  | <b>20096.36</b>             | <b>7814.50</b>                  | <b>38.89</b>                    | <b>36.19</b>                              |
| 10      | <b>Revenue Surplus (+)/ Deficit (-) (1-4)</b>                                    | <b>1617.73</b>              | <b>194.38</b>                   | <b>12.02</b>                    | <b>22.64</b>                              |
| 11      | <b>Fiscal Surplus (+)/Deficit (-) {1+2(a)+2(b)} - 7}</b>                         | <b>-1350.58</b>             | <b>-874.67</b>                  | <b>64.76</b>                    | <b>27.65</b>                              |
| 12      | <b>Primary Surplus(+)/Deficit (-) [{1+2(a)+2(b)}]- [4(a)+(c)+(d)+(e)]+5+7+8]</b> | <b>81.24</b>                | <b>-291.37</b>                  | <b>-358.65</b>                  | <b>29.88</b>                              |

(a) Note: - Actual Capital Expenditure under Major Heads 4001 to 5999 for the month of September-2025 is ₹1070.14 crore.

(b) Note:- GST receipts include SGST (₹624.13 crore), CGST (₹168.31 crore) and IGST (0.00) crore up to September-2025.

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

**REVENUE RECEIPTS**

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

(₹ in Crore)

| Months    | 2025-26 |             | 2024-25 |             |
|-----------|---------|-------------|---------|-------------|
|           | Monthly | Progressive | Monthly | Progressive |
| April     | 197.99  | 197.99      | 557.48  | 557.48      |
| May       | 623.86  | 821.85      | 526.65  | 1084.13     |
| June      | 154.68  | 976.53      | 832.60  | 1916.73     |
| July      | 183.43  | 1159.96     | 639.36  | 2556.09     |
| August    | 142.71  | 1302.67     | 723.06  | 3279.15     |
| September | 138.25  | 1440.92     | 636.07  | 3915.22     |
| October   |         |             |         |             |
| November  |         |             |         |             |
| December  |         |             |         |             |
| January   |         |             |         |             |
| February  |         |             |         |             |
| March     |         |             |         |             |

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

*(₹ in Crore)*

| Months    | 2025-26 |             | 2024-25 |             |
|-----------|---------|-------------|---------|-------------|
|           | Monthly | Progressive | Monthly | Progressive |
| April     | 27.76   | 27.76       | 124.47  | 124.47      |
| May       | 68.93   | 96.69       | 44.31   | 168.78      |
| June      | 46.32   | 143.01      | 40.58   | 209.36      |
| July      | 65.74   | 208.75      | 38.94   | 248.30      |
| August    | 47.71   | 256.46      | 48.92   | 297.22      |
| September | 69.23   | 325.69      | 51.43   | 348.65      |
| October   |         |             |         |             |
| November  |         |             |         |             |
| December  |         |             |         |             |
| January   |         |             |         |             |
| February  |         |             |         |             |
| March     |         |             |         |             |

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

*(₹ in Crore)*

| Months    | 2025-26 |             | 2024-25 |             |
|-----------|---------|-------------|---------|-------------|
|           | Monthly | Progressive | Monthly | Progressive |
| April     | 807.56  | 807.56      | 397.40  | 397.40      |
| May       | 52.44   | 860.00      | 504.51  | 901.91      |
| June      | 1672.66 | 2532.66     | 458.44  | 1360.35     |
| July      | 1011.70 | 3544.36     | 440.08  | 1800.43     |
| August    | 908.93  | 4453.29     | 471.28  | 2271.71     |
| September | 718.84  | 5172.13     | 475.53  | 2747.24     |
| October   |         |             |         |             |
| November  |         |             |         |             |
| December  |         |             |         |             |
| January   |         |             |         |             |
| February  |         |             |         |             |
| March     |         |             |         |             |

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

**CAPITAL RECEIPTS**

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

(₹ in Crore)

| Months    | 2025-26 |             | 2024-25 |             |
|-----------|---------|-------------|---------|-------------|
|           | Monthly | Progressive | Monthly | Progressive |
| April     | 0.15    | 0.15        | 0.34    | 0.34        |
| May       | 0.13    | 0.28        | 0.44    | 0.78        |
| June      | 0.10    | 0.38        | 0.29    | 1.07        |
| July      | 0.42    | 0.80        | 0.33    | 1.40        |
| August    | 0.13    | 0.93        | 0.28    | 1.68        |
| September | 0.16    | 1.09        | 0.32    | 2.00        |
| October   |         |             |         |             |
| November  |         |             |         |             |
| December  |         |             |         |             |
| January   |         |             |         |             |
| February  |         |             |         |             |
| March     |         |             |         |             |

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

**CAPITAL RECEIPTS**

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

*(₹ in Crore)*

| Months    | 2025-26 |             | 2024-25 |             |
|-----------|---------|-------------|---------|-------------|
|           | Monthly | Progressive | Monthly | Progressive |
| April     | 0.00    | 0.00        | 0.00    | 0.00        |
| May       | 0.00    | 0.00        | 0.00    | 0.00        |
| June      | 0.00    | 0.00        | 0.00    | 0.00        |
| July      | 0.00    | 0.00        | 0.00    | 0.00        |
| August    | 0.00    | 0.00        | 0.00    | 0.00        |
| September | 0.00    | 0.00        | 0.20    | 0.20        |
| October   |         |             |         |             |
| November  |         |             |         |             |
| December  |         |             |         |             |
| January   |         |             |         |             |
| February  |         |             |         |             |
| March     |         |             |         |             |

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

*(₹ in Crore)*

| Months    | 2025-2026 |             | 2024-2025 |             |
|-----------|-----------|-------------|-----------|-------------|
|           | Monthly   | Progressive | Monthly   | Progressive |
| April     | -131.00   | -131.00     | 3.05      | 3.05        |
| May       | 266.00    | 135.00      | 213.81    | 216.86      |
| June      | -543.87   | -408.87     | 0.55      | 217.41      |
| July      | 307.57    | -101.30     | 269.66    | 487.07      |
| August    | 39.30     | -62.00      | 325.73    | 812.80      |
| September | 128.64    | 66.64       | 413.03    | 1225.83     |
| October   |           |             |           |             |
| November  |           |             |           |             |
| December  |           |             |           |             |
| January   |           |             |           |             |
| February  |           |             |           |             |
| March     |           |             |           |             |



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

*(₹ in Crore)*

| Months    | 2025-2026      |                | 2024-2025     |                |
|-----------|----------------|----------------|---------------|----------------|
|           | Monthly        | Progressive    | Monthly       | Progressive    |
| April     | <b>26.83</b>   | <b>26.83</b>   | <b>187.58</b> | <b>187.58</b>  |
| May       | <b>908.35</b>  | <b>935.18</b>  | <b>157.78</b> | <b>345.36</b>  |
| June      | <b>-571.44</b> | <b>363.74</b>  | <b>124.46</b> | <b>469.82</b>  |
| July      | <b>378.10</b>  | <b>741.84</b>  | <b>269.68</b> | <b>739.50</b>  |
| August    | <b>176.42</b>  | <b>918.26</b>  | <b>100.92</b> | <b>840.42</b>  |
| September | <b>106.39</b>  | <b>1024.65</b> | <b>293.31</b> | <b>1133.73</b> |
| October   |                |                |               |                |
| November  |                |                |               |                |
| December  |                |                |               |                |
| January   |                |                |               |                |
| February  |                |                |               |                |
| March     |                |                |               |                |

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

*(₹ in Crore)*

| Months    | 2025-2026 |             | 2024-2025 |             |
|-----------|-----------|-------------|-----------|-------------|
|           | Monthly   | Progressive | Monthly   | Progressive |
| April     | 77.02     | 77.02       | 67.24     | 67.24       |
| May       | 73.10     | 150.12      | 84.48     | 151.72      |
| June      | 139.33    | 289.45      | 2.65      | 154.37      |
| July      | 40.55     | 330.00      | 38.77     | 193.14      |
| August    | 90.60     | 420.60      | 211.48    | 404.62      |
| September | 162.70    | 583.30      | 131.69    | 536.31      |
| October   |           |             |           |             |
| November  |           |             |           |             |
| December  |           |             |           |             |
| January   |           |             |           |             |
| February  |           |             |           |             |
| March     |           |             |           |             |

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

*(₹ in Crore)*

| Months    | 2025-2026 |             | 2024-2025 |             |
|-----------|-----------|-------------|-----------|-------------|
|           | Monthly   | Progressive | Monthly   | Progressive |
| April     | 504.66    | 504.66      | 493.02    | 493.02      |
| May       | 62.98     | 567.64      | 596.93    | 1089.95     |
| June      | 1132.02   | 1699.66     | 557.67    | 1647.62     |
| July      | 599.39    | 2299.05     | 561.08    | 2208.70     |
| August    | 640.28    | 2939.33     | 648.17    | 2856.87     |
| September | 592.82    | 3532.15     | 602.89    | 3459.76     |
| October   |           |             |           |             |
| November  |           |             |           |             |
| December  |           |             |           |             |
| January   |           |             |           |             |
| February  |           |             |           |             |
| March     |           |             |           |             |

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

*(₹ in Crore)*

| Months    | 2025-2026     |                | 2024-2025     |                |
|-----------|---------------|----------------|---------------|----------------|
|           | Monthly       | Progressive    | Monthly       | Progressive    |
| April     | <b>239.51</b> | <b>239.51</b>  | <b>277.02</b> | <b>277.02</b>  |
| May       | <b>26.11</b>  | <b>265.62</b>  | <b>262.62</b> | <b>539.64</b>  |
| June      | <b>476.45</b> | <b>742.07</b>  | <b>202.96</b> | <b>742.60</b>  |
| July      | <b>362.94</b> | <b>1105.01</b> | <b>250.11</b> | <b>992.71</b>  |
| August    | <b>232.09</b> | <b>1337.10</b> | <b>339.96</b> | <b>1332.67</b> |
| September | <b>242.04</b> | <b>1579.14</b> | <b>265.27</b> | <b>1597.94</b> |
| October   |               |                |               |                |
| November  |               |                |               |                |
| December  |               |                |               |                |
| January   |               |                |               |                |
| February  |               |                |               |                |
| March     |               |                |               |                |

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

*(₹ in Crore)*

| Months    | 2025-2026    |              | 2024-2025    |              |
|-----------|--------------|--------------|--------------|--------------|
|           | Monthly      | Progressive  | Monthly      | Progressive  |
| April     | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>  |
| May       | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>  |
| June      | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>  |
| July      | <b>25.12</b> | <b>25.12</b> | <b>0.00</b>  | <b>0.00</b>  |
| August    | <b>0.00</b>  | <b>25.12</b> | <b>25.12</b> | <b>25.12</b> |
| September | <b>0.00</b>  | <b>25.12</b> | <b>0.00</b>  | <b>25.12</b> |
| October   |              |              |              |              |
| November  |              |              |              |              |
| December  |              |              |              |              |
| January   |              |              |              |              |
| February  |              |              |              |              |
| March     |              |              |              |              |

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

*(₹ in Crore)*

| Months    | 2025-2026     |                | 2024-2025     |               |
|-----------|---------------|----------------|---------------|---------------|
|           | Monthly       | Progressive    | Monthly       | Progressive   |
| April     | <b>101.66</b> | <b>101.66</b>  | <b>292.95</b> | <b>292.95</b> |
| May       | <b>211.24</b> | <b>312.90</b>  | <b>55.27</b>  | <b>348.22</b> |
| June      | <b>241.69</b> | <b>554.59</b>  | <b>85.80</b>  | <b>434.02</b> |
| July      | <b>212.88</b> | <b>767.47</b>  | <b>102.15</b> | <b>536.17</b> |
| August    | <b>186.76</b> | <b>954.23</b>  | <b>181.68</b> | <b>717.85</b> |
| September | <b>115.91</b> | <b>1070.14</b> | <b>113.43</b> | <b>831.28</b> |
| October   |               |                |               |               |
| November  |               |                |               |               |
| December  |               |                |               |               |
| January   |               |                |               |               |
| February  |               |                |               |               |
| March     |               |                |               |               |

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

*(₹ in Crore)*

| Months    | 2025-2026   |             | 2024-2025   |             |
|-----------|-------------|-------------|-------------|-------------|
|           | Monthly     | Progressive | Monthly     | Progressive |
| April     | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| May       | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| June      | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| July      | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| August    | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| September | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| October   |             |             |             |             |
| November  |             |             |             |             |
| December  |             |             |             |             |
| January   |             |             |             |             |
| February  |             |             |             |             |
| March     |             |             |             |             |

**Monthly Trend**  
 (Format of the Progressive Figures)  
**LOANS AND ADVANCES DISBURSED**  
 (Refer to Item No. 8 of Monthly Accounts at a Glance)

*(₹ in Crore)*

| Months    | 2025-2026   |             | 2024-2025   |             |
|-----------|-------------|-------------|-------------|-------------|
|           | Monthly     | Progressive | Monthly     | Progressive |
| April     | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| May       | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| June      | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| July      | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| August    | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| September | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| October   |             |             |             |             |
| November  |             |             |             |             |
| December  |             |             |             |             |
| January   |             |             |             |             |
| February  |             |             |             |             |
| March     |             |             |             |             |