



GOVERNMENT OF NAGALAND

EXPLANATORY MEMORANDUM TO THE BUDGET FOR THE YEAR 2022-23

(As laid before the State Legislature)

C O N T E N T S

				Page No.
1.	Section -I -	Summary of Financial Position	---	1
2.	Section -II -	Detailed Break-up of Central Grants to State		2
3.	Section -III -	Detailed Break-up of Receipts on Capital Account	---	3
4.	Schedule - I	Demand Wise Total Expenditure on Salaries and Allowances	---	4 - 8
5.	Annexure - I -	Statement indicating Transfer of Funds to Local Bodies	---	9
6.	Annexure - II -	Fiscal Indicators	---	10

SECTION - I**SUMMARY OF FINANCIAL POSITION**

The general financial position of the State on the basis of the Accounts for the year 2020-21, Budget Estimates / Revised Estimates of the Year 2021-22 and the Budget Estimates for the Year 2022-23 is summarised below :

(Rs in Lakh)

	Accounts 2020-21	Budget 2021-22	Revised 2021-22	Budget 2022-23
I. CONSOLIDATED FUND				
Revenue Receipts	1142743.11	1465681.66	1279957.27	1607511.61
Expenditure met from Revenue	1105206.27	1369488.42	1230243.66	1439893.31
Surplus/Deficit on Revenue Account	37536.84	96193.24	49713.61	167618.30
Capital Receipts	1143609.11	779446.55	882140.78	831469.02
Expenditure met from Capital including Loans and Advances (Net)	1158147.20	912173.01	1078379.34	984056.65
Surplus/Deficit (-) on Capital Account	-14538.09	-132726.46	-196238.56	-152587.63
TOTAL : CONSOLIDATED FUND (Net)	22998.75	-36533.22	-146524.95	15030.67
II. CONTINGENCY FUND (Net)	
III. PUBLIC ACCOUNT (Net)	-29630.87	0.00	-85000.00	0.00
TOTAL - NET TRANSACTION	-6632.12	-36533.22	-231524.95	15030.67
<i>Opening Balance</i>	<i>22390.49</i>	<i>-231412.97</i>	<i>-4779.94</i>	<i>-236304.89</i>
<i>Closing Balance</i>	<i>15758.37</i>	<i>-267946.19</i>	<i>-236304.89</i>	<i>-221274.22</i>

Note:-

The Opening balance of Rs. (-) 4779.94 lakh, for 2021-22 represents the cash balance as per the accounts of the Reserve Bank of India for that year. This differs from the Accounts reflected in Finance Accounts for 2020-21, which is to be reconciled between the RBI and the Accountant General.

SECTION - II**DETAILED BREAK-UP OF CENTRAL GRANTS TO STATE**

(Rs in Lakh)

		Accounts 2020-21	Budget 2021-22	Revised 2021-22	Budget 2022-23
(i)	Statutory Grants under the award of Finance Commission	391694.26	455700.00	455700.00	453000.00
(ii)	Grant for State Disaster Risk Management Fund	4100.00	24100.00	4100.00	4300.00
(iii)	FC Grants for Health Sector			5701.00	5701.00
(iv)	Grants-in-Aid for Central Sector and Centrally Sponsored Schemes	266057.55	428214.64	196844.30	484719.40
(v)	Reimbursement of Security Related Expenditure	4182.31	10000.00	6000.00	10000.00
(vi)	FC Grants for Local Bodies	9250.00	13700.00	18690.00	14300.00
	TOTAL :	675284.12	931714.64	687035.30	972020.40

SECTION - III

DETAILED BREAK-UP OF RECEIPTS ON CAPITAL ACCOUNT

(Rs in Lakh)

		Actual 2020-21	Budget 2021-22	Revised 20221-22	Budget 2022-23
A	Internal Debt of the State Government	1122724.45	777073.33	859854.08	827825.42
B	Loans and Advances from the Central Government	20761.73	2222.22	22135.70	3492.60
C	Repayment of Loans to the State Government	122.93	151.00	151.00	151.00
Total :		1143609.11	779446.55	882140.78	831469.02

I.	Internal Debt of the State Government :				
	The details are :-				
1	Loans from Open Market	172100.00	170620.34	172700.00	223431.16
2	Loans from REC		520.00	520.00	
3	Loans from HUDCO	5698.70	3597.76	3597.76	2495.38
4	Loans from NCDC	949.05	483.66	483.66	
5	Loans from NABARD	2201.84	1851.57	1851.57	1898.88
6	Ways and Means Advance from RBI	941774.86	600000.00	680701.09	600000.00
Total :		1122724.45	777073.33	859854.08	827825.42

II.	Loans and Advances from the Central Government :				
	The details are :-				
1	Loans from Non-Lapsable Pool				
2	Loans for Externally Aided Project	761.73	2222.22	2135.70	3492.60
3	Loans for NEC Plan Schemes				
4	Loans for Special Assistance	20000.00		20000.00	
Total :		20761.73	2222.22	22135.70	3492.60

SCHEDULE - I**SCHEDULE INDICATING THE TOTAL EXPENDITURE ON SALARIES AND ALLOWANCES**

(Rs in Lakh)

Demand No. & Description	No. of Employees as on 31.3.2021	Accounts	B E	R E	B E
		2020-21	2021-22	2021-22	2022-23
1	2	3	4	5	6
1 State Legislature					
Non-Development	369	2610.74	2804.63	2745.68	3248.82
Total	369	2610.74	2804.63	2745.68	3248.82
2 Head of State.					
Non-Development	90	534.49	579.77	556.59	597.52
Total	90	534.49	579.77	556.59	597.52
3 Council of Ministers.					
Non-Development	12	118.23	121.73	128.05	134.18
Total	12	118.23	121.73	128.05	134.18
4 Administration of Justice.					
Non-Development	647	3438.92	3455.94	3603.43	3975.00
Total	647	3438.92	3455.94	3603.43	3975.00
5 Election.					
Non-Development	196	1019.36	1154.72	1141.86	1609.08
Total	196	1019.36	1154.72	1141.86	1609.08
6 Land Revenue.					
Non-Development	21	100.47	121.34	106.30	140.21
Total	21	100.47	121.34	106.30	140.21
7 State Excise.					
Non-Development	456	2159.08	2427.33	2403.21	2674.98
Total	456	2159.08	2427.33	2403.21	2674.98
8 Sales Tax.					
Non-Development	307	1491.98	1671.74	1665.45	1962.02
Total	307	1491.98	1671.74	1665.45	1962.02
9 Taxes on Vehicles.					
Non-Development	245	1161.12	1289.83	1260.91	1419.44
Total	245	1161.12	1289.83	1260.91	1419.44
10 Public Service Commission.					
Non-Development	75	530.15	589.43	581.56	640.23
Total	75	530.15	589.43	581.56	640.23
11 District Administration					
Non-Development	3807	15078.58	17128.09	16354.18	19207.75
Total	3807	15078.58	17128.09	16354.18	19207.75
12 Treasury & Accounts Administration.					
Non-Development	564	3177.47	5991.39	3332.20	6175.80
Total	564	3177.47	5991.39	3332.20	6175.80
13 Village Guards.					
Non-Development	9744	4678.69	4749.41	4733.56	4859.33
Total	9744	4678.69	4749.41	4733.56	4859.33
14 Jails.					
Non-Development	1417	4871.83	3978.71	4690.98	5705.35
Total	1417	4871.83	3978.71	4690.98	5705.35

(Rs in Lakh)

Demand No. & Description	No. of Employees as on 31.3.2021	Accounts	B E	R E	B E
		2020-21	2021-22	2021-22	2022-23
15 Lokayukta					
Non-Development	127	783.03	854.97	786.18	880.62
Total	127	783.03	854.97	786.18	880.62
16 State Guest Houses					
Non-Development	248	985.98	1104.35	1102.25	1249.13
Total	248	985.98	1104.35	1102.25	1249.13
17 State Lotteries					
Non-Development	49	265.83	307.06	304.68	335.49
Total	49	265.83	307.06	304.68	335.49
19 Rajya Sainik Board					
Non-Development	55	247.83	283.65	262.65	314.87
Total	55	247.83	283.65	262.65	314.87
22 Civil Supplies.					
Non-Development	607	2719.41	3123.37	3071.50	3430.01
Total	607	2719.41	3123.37	3071.50	3430.01
25 Land Records & Survey.					
Non-Development	548	2233.63	2485.67	2616.82	2825.65
Total	548	2233.63	2485.67	2616.82	2825.65
26 Civil Secretariat.					
Non-Development	2266	13982.71	21498.48	15828.17	22462.02
Total	2266	13982.71	21498.48	15828.17	22462.02
27 Planning Machinery.					
Non-Development	347	1682.64	1799.08	1864.63	2096.53
Total	347	1682.64	1799.08	1864.63	2096.53
28 Civil Police.					
Non-Development	25833	127622.98	140646.32	136965.76	164946.01
Total	25833	127622.98	140646.32	136965.76	164946.01
29 Stationery and Printing.					
Non-Development	486	2272.04	2577.97	2483.68	2948.26
Total	486	2272.04	2577.97	2483.68	2948.26
30 Administrative Training Institute.					
Non-Development	72	341.16	362.58	400.65	560.36
Total	72	341.16	362.58	400.65	560.36
31 School Education.					
Development		740.92	0.00	363.64	502.38
CPS/CSS etc.	4506	7788.11	8820.49	8238.70	7711.33
Non-Development	17896	128351.08	141607.22	140569.08	159313.18
Total	22402	136880.11	150427.71	149171.42	167526.89
32 Higher Education.					
Non-Development	1348	9963.33	11569.72	11079.19	13300.56
Total	1348	9963.33	11569.72	11079.19	13300.56
33 Youth Resources & Sports.					
Non-Development	554	2075.62	2291.02	2324.12	2515.18
Total	554	2075.62	2291.02	2324.12	2515.18
34 Art and Culture & Gazetteers.					
Non-Development	288	1411.97	1622.89	1688.01	1848.76
Total	288	1411.97	1622.89	1688.01	1848.76

Demand No. & Description	No. of Employees as on 31.3.2021	Accounts	B E	R E	B E
		2020-21	2021-22	2021-22	2022-23
35 Medical, Public Health & Family Welfare.					
Development		265.26	0.00	304.27	200.00
CPS/CSS etc.	581	3698.91	4058.82	5106.60	5200.00
Non-Development	9207	43941.43	49456.72	51159.08	60361.40
Total	9788	47905.60	53515.54	56569.95	65761.40
36 Urban Development.					
Non-Development	237	1218.36	1430.36	1486.56	1751.75
Total	237	1218.36	1430.36	1486.56	1751.75
37 Municipal Administration					
Non-Development	79	350.07	404.45	453.12	514.73
Total	79	350.07	404.45	453.12	514.73
38 Information & Public Relations.					
Non-Development	626	2849.74	3151.09	3103.22	3491.55
Total	626	2849.74	3151.09	3103.22	3491.55
39 Tourism					
Non-Development	171	902.71	979.51	946.59	1077.29
Total	171	902.71	979.51	946.59	1077.29
40 Employment & Craftsmen Training					
Non-Development	415	2311.75	2762.72	2500.17	2786.63
Total	415	2311.75	2762.72	2500.17	2786.63
41 Labour					
Non-Development	165	765.30	848.95	844.40	1000.37
Total	165	765.30	848.95	844.40	1000.37
42 Rural Development					
Non-Development	1147	5675.44	6341.99	6763.99	7705.85
Total	1147	5675.44	6341.99	6763.99	7705.85
43 Social Security and Welfare.					
Development		346.68	0.00	670.22	400.00
CPS/CSS etc.	8307	8214.91	8351.86	8567.19	7442.25
Non-Development	187	1030.93	1173.75	1115.14	1298.39
Total	8494	9592.52	9525.61	10352.55	9140.64
44 Evaluation					
Non-Development	129	686.72	786.55	770.83	877.09
Total	129	686.72	786.55	770.83	877.09
45 Co-operation.					
Non-Development	336	1660.50	1845.28	1844.18	2058.16
Total	336	1660.50	1845.28	1844.18	2058.16
46 Statistics.					
Non-Development	672	3677.65	4063.35	3951.85	4728.85
Total	672	3677.65	4063.35	3951.85	4728.85
47 Legal Meterology & Consumer Protection.					
Non-Development	202	817.39	893.85	852.17	1016.44
Total	202	817.39	893.85	852.17	1016.44
48 Agriculture.					
CPS/CSS etc.	7		100.00		
Non-Development	1427	7730.36	8446.45	8321.76	9292.20
Total	1434	7730.36	8446.45	8321.76	9292.20
49 Soil and Water Conservation.					
Non-Development	836	4275.58	4826.47	4556.31	5701.97
Total	836	4275.58	4826.47	4556.31	5701.97

(Rs in Lakh)

Demand No. & Description	No. of Employees as on 31.3.2021	Accounts	B E	R E	B E
		2020-21	2021-22	2021-22	2022-23
50 Animal Husbandry & Dairy Development.					
Non-Development	1589	8243.65	9180.30	9238.51	10157.17
Total	1589	8243.65	9180.30	9238.51	10157.17
51 Fisheries.					
Non-Development	347	1568.18	1744.66	2010.09	2024.75
Total	347	1568.18	1744.66	2010.09	2024.75
52 Forest Ecology, Environment and Wildlife.					
Non-Development	1515	7704.37	8806.50	8124.17	9413.04
Total	1515	7704.37	8806.50	8124.17	9413.04
53 Industries.					
Non-Development	987	4229.42	4752.46	5022.29	5591.01
Total	987	4229.42	4752.46	5022.29	5591.01
54 Mineral Development.					
Non-Development	408	2268.20	2528.61	2401.99	2836.44
Total	408	2268.20	2528.61	2401.99	2836.44
55 Power					
Non-Development	2745	14312.53	15587.23	15489.95	17105.90
Total	2745	14312.53	15587.23	15489.95	17105.90
56 Road Transport.					
Non-Development	1288	5565.50	6175.14	6086.27	6763.89
Total	1288	5565.50	6175.14	6086.27	6763.89
58 Roads and Bridges.					
Non-Development	5720	29641.46	34228.23	31020.91	37751.02
Total	5720	29641.46	34228.23	31020.91	37751.02
59 Irrigation & Flood Control.					
CPS/CSS etc.	6	40.28	45.79	56.73	59.70
Non-Development	566	2928.00	3585.36	3182.33	3791.62
Total	572	2968.28	3585.36	3239.06	3851.32
60 Water Supply					
Non-Development	1738	9684.16	10567.94	11174.71	11853.15
Total	1738	9684.16	10567.94	11174.71	11853.15
62 Civil Administration Works.					
Non-Development	49	373.91	452.64	402.67	515.73
Total	49	373.91	452.64	402.67	515.73
63 Science, Technology, Ecology & Environment.					
Non-Development	37	176.58	170.16	190.44	212.29
Total	37	176.58	170.16	190.44	212.29
64 Housing.					
Non-Development	2707	13052.50	14714.95	13847.26	15834.49
Total	2707	13052.50	14714.95	13847.26	15834.49
65 SCERT.					
Development		0.00	0.00	171.13	45.00
CPS/CSS etc.	267	1950.32	2234.75	2010.80	2313.34
Non-Development	109	874.68	867.82	893.83	919.14
Total	376	2825.00	3102.57	3075.76	3277.48
66 Sericulture.					
Non-Development	554	1502.19	1608.74	1741.01	1889.76
Total	554	1502.19	1608.74	1741.01	1889.76

(Rs in Lakh)

Demand No. & Description	No. of Employees as on 31.3.2021	Accounts	B E	R E	B E
		2020-21	2021-22	2021-22	2022-23
67 Home Guards.					
Non-Development	1196	3240.7	3431.79	3476.77	3658.49
Total	1196	3240.70	3431.79	3476.77	3658.49
68 Police Engineering Project.					
Non-Development	297	1787.65	2029.03	2059.43	2182.35
Total	297	1787.65	2029.03	2059.43	2182.35
69 Fire Services.					
Non-Development	759	3011.33	3421.16	3236.06	3825.46
Total	759	3011.33	3421.16	3236.06	3825.46
70 Horticulture.					
Non-Development	453	1818.72	2013.82	2014.00	2203.98
Total	453	1818.72	2013.82	2014.00	2203.98
72 Land Resources Development					
Non-Development	247	843.00	1002.18	993.09	1115.16
Total	247	843.00	1002.18	993.09	1115.16
73 State Institute of Rural Development					
Non-Development	99	374.33	431.14	408.20	466.30
Total	99	374.33	431.14	408.20	466.30
74 Mechanical Engineering.					
Non-Development	874	4394.29	4854.06	4732.39	5254.73
Total	874	4394.29	4854.06	4732.39	5254.73
76 Women Welfare					
Non-Development	129	575.79	633.46	649.41	739.40
Total	129	575.79	633.46	649.41	739.40
77 Development of Under Developed Areas					
Non-Development	118	459.34	504.26	615.15	611.28
Total	118	459.34	504.26	615.15	611.28
78 Technical Education					
Non-Development	297	1672.28	1966.73	1831.36	2154.00
Total:	297	1672.28	1966.73	1831.36	2154.00
79 Border Affairs					
Non-Development	20	99.03	120.36	108.59	129.72
Total:	20	99.03	120.36	108.59	129.72
80 Nagaland Information Commission					
Non-Development	22	143.68	165.72	171.69	195.13
Total:	22	143.68	165.72	171.69	195.13
81 Information Technology and Communication					
Non-Development	49	240.65	279.39	301.55	362.79
Total:	49	240.65	279.39	301.55	362.79
82 New and Renewable Energy					
Non-Development	79	479.92	511.02	495.35	577.88
Total:	79	479.92	511.02	495.35	577.88
TOTAL DEVELOPMENT		1352.86	0.00	1509.26	1147.38
TOTAL : CPS/CSS Etc.	13674	21692.53	23611.71	23980.02	22726.62
TOTAL : NON- DEVELOPMENT	109508	535070.32	601944.76	585240.17	685175.08
GRAND TOTAL :	123182	558115.71	625556.47	610729.45	709049.08

ANNEXURE - I
Statement indicating Transfer of Funds to Local Bodies

(Rs in Lakh)

Sl. No.	Demand No and Description	Head of Account	Amount provided in the Budget 2021-22		Dev/ Non-Dev	Amount received from GOI 2021-22 (RE)	Amount allocated to Local Bodies 2021-22 (RE)
			(BE)	(RE)			
1	2	3	4	5	6	7	8
1	Demand No.42- Rural Development	2515-Other Rural Dev. Programme					
		2515-00-800:					
		01- Grants to VDBs	0.00	0.00	Dev.	0.00	0.00
		03- Grant to Rural Local Bodies					
		09- Grant-in-Aid	9200.00	12690.00	Dev.	8196.57	8196.57
	TOTAL:	9200.00	12690.00		8196.57	8196.57	
2	Demand No.37- Municipal Administration	2217-Urban Development					
		2217-80-191:					
		01- Grants under Finance Commission					
		Basic Grants	4500.00	6000.00	Dev.	1500.00	1500.00
		Performance Grants	0.00	0.00	Dev	0.00	0.00
		TOTAL:	4500.00	0.00			1500.00
	02- Grants to Urban Bodies	162.00	162.00	Non-Dev.	162.00	162.00	
	TOTAL:	4662.00	162.00		162.00	1662.00	
GRAND TOTAL :			13862.00	12852.00		8358.57	9858.57

Description of Rural Local Bodies indicating amount allocated against each Village Councils of various villages under the following Districts :- (RE 2021-22)

1	Kohima	7	Dimapur	8196.57
2	Mokokchung	8	Peren	
3	Tuensang	9	Longleng	
4	Mon	10	Kiphire	
5	Zunheboto	11	Phek	
6	Wokha	12	Noklak	

Municipal Councils (MC) / Town Councils (TC) under following Districts :- (RE 2021-22)

1. Kohima	7. Mon	1662.00
i). Kohima MC ii). Tseminyu TC	i). Mon TC. ii). Naginimora TC	
2. Dimapur	iii). Tizit TC. iv). Aboi TC.	
i) Dimapur MC ii). East Dimapur TC	v). Tobu TC	
iii) Medziphema TC iv) Chumukedima TC	8. Kiphire	
3. Mokokchung	i). Kiphire TC ii). Pungro TC	
i). Mokokchung MC ii). Tuli TC	9. Longleng	
iii) Changtongya TC iv). Mangkolemba TC	i). Longleng TC	
4. Wokha	10. Peren	
i). Wokha TC ii). Bhandari TC.	i). Peren TC. ii). Jalukie TC	
5. Phek	iii). Tening TC.	
i). Phek TC. ii). Pfutsero TC. iii). Meluri TC.	11. Zunheboto	
iv). Chozuba TC	i). Zunheboto TC	
6. Tuensang	12 Noklak	
i). Tuensang TC. ii). Shamator TC.	Noklak TC	
iii). Noklak TC. iv). Longkhim TC		

ANNEXURE - II
FISCAL INDICATORS

(Rs. Crore)

Sl. No	Items/Years	2020-21	2021-22	2021-22	2022-23
		Accounts	Budget Estimates	Revised Estimates	Budget Estimates
1	2	3	4	5	6
A	Own Tax Revenue	1022.74	1269.22	1330.12	1417.49
B	Non-Tax Revenue	242.60	283.41	264.78	290.67
C	Transfer from Centre	10162.09	13104.19	11204.67	14366.95
D	Total Revenue Receipts (A+B+C)	11427.43	14656.82	12799.57	16075.11
E	Non-Development Revenue Expenditure	9111.60	10374.84	10266.01	11614.00
	<i>of which:</i>				
I)	Interest Payment	856.77	1061.12	952.77	1028.26
II)	Salaries & Wages	5581.16	6255.56	6107.29	7090.49
III)	Pensions	1752.47	2333.93	2241.25	2587.70
IV)	Others NPPE (E- I+II+III)	921.20	724.23	964.70	907.55
	<i>of which:</i>				
	(a) Social Sector:	2220.52	2464.61	2519.45	2795.56
	Education(2202+2203+2204+2205)	1487.15	1609.75	1657.23	1843.99
	Health Sector (2210+2211)	471.97	506.35	561.39	615.19
	Other Social Services [(a)-Education & Health Expdr.]	261.40	348.51	300.83	336.38
	(b) Economic Services:	1802.54	1878.12	1890.24	2049.73
	Transport (3053+3054+3055)	416.45	447.54	413.18	501.68
	Other Economic Services	1386.09	1430.58	1477.06	1548.05
F	Development Revenue Expenditure	1940.46	3320.05	2039.24	2785.50
G	Total Revenue Expenditure (E+F)	11052.06	13694.89	12305.25	14399.50
H	Revenue Surplus/Deficit (D-G)	375.37	961.93	494.32	1675.61
I	Primary Revenue Surplus/Deficit (H-Interest)	-481.40	-99.19	-458.45	647.35
	Recovery of Loans and Advances	1.23	1.51	1.51	1.51
	Capital Outlay	1671.93	2360.59	2616.66	3029.06
	Disbursement of Loans and Advances	5.61	2.68	2.82	0.57
J	Fiscal Deficit	1300.94	1399.83	2123.65	1352.51
K	Primary Surplus/Deficit (J-Interest)	444.17	338.71	1170.88	324.25
	Debt and Other Obligations	12810.47	14489.44	13657.96	15160.77
	Guarantees Outstanding	148.96	250.56	163.96	183.96
	Consolidated Debt (Debt+Guarantee)	12959.43	14740.00	13821.92	15344.73
	GSDP	31365.00	35366.00	35722.00	38600.00
	Consolidated debt as % of GSDP	41.32	41.68	38.69	39.75
	Fiscal Deficit as % of GSDP	4.15	3.96	5.94	3.50