

**INFORMATION TO BE PUBLISHED
UNDER SECTION IV (1) (b) OF THE RIGHT TO INFORMATION ACT 2005**



**FINANCE DEPARTMENT
COMMISSIONER OF STATE TAXES,
DIRECTORATE OF TREASURIES & ACCOUNTS,
DIRECTORATE OF NAGALAND STATE LOTTERIES
2017-18**

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FINANCE DEPARTMENT

MANUAL-I

(i) The particulars of its organisation, functions and duties:

(a) **Organisation:** The Finance Department is located in the south wing of the Nagaland Civil Secretariat on the first and second floors. Finance Department has been functioning since inception of the State in 1963, mainly in preparation of the State's budget.

Finance Department comprises of the following branches:-

- (i) General Branch;
- (ii) Budget Branch and Monitoring Cell;
- (iii) Establishment Branch and R.O.P. Cell
- (iv) Expenditure 'A' Branch;
- (v) Expenditure 'B' Branch;
- (vi) Revenue Branch;
- (vii) Treasuries and Accounts Branch;
- (viii) Lotteries Branch;
- (ix) Computer Cell;
- (x) Pension cell;
- (xi) Finance Commission & Research Cell.

The functions of each of these branches are elaborated in **Annexure-A**. Finance Department also exercises control over the directorates of Treasuries and Accounts, Taxes and Lotteries.

(b) Functions and duties: The Finance Department is responsible for formulation of policies relating to levy and collection of VAT and other taxes such as Professions Tax, Entertainment Tax, Petroleum Tax, Central Sales Tax, matters relating to preparation of the State's Annual Budget, control and monitoring and management of the State's finances, matters relating to borrowings of the State Government, matters relating to General provident Fund, salaries and allowances, advances, system of accounting of all departments, matters relating to the Public Accounts Committee and Reports of the Comptroller and Auditor General of India. Further, as per the Rules of Executive Business, all State Government departments are required to obtain Finance concurrence/clearance on all matters/proposals having financial implications.

MANUAL-II

(ii) The powers and duties of its officers and employees: The Department is headed by the Finance Commissioner from the I.A.S. Cadre. He exercises control and supervision over all the branches of the Department, and exercises powers of delegated legislation on behalf of the Government in respect of the various acts being administered by the Department as per the provisions contained in them. He is also the Appellate Authority of the Department under the Right to Information Act. He is assisted by officers in the rank of Secretary, Additional Secretary, Joint Secretary, Deputy Secretary and Under Secretary, who process matters for framing of policies, decision making and disposal of references in subject matters allotted to the department under the Rules of Executive Business and the various Acts being administered by it.

Each branch processes various references or correspondences received through the Section Officers. The Section Officers submit files through the Under Secretaries, Deputy Secretaries, Joint Secretaries, Additional Secretaries, O.S.D.s etc. who also provide inputs relevant for decision making. Depending on the nature of issues, importance of the matter as well as rules and provisions laid down, files are disposed off at the level of the Finance Commissioner, Chief Secretary, Finance Minister or the Cabinet.

MANUAL-III

(iii) The procedures followed in the decision making processes including channel of supervision and accountability: All references received by the Department are initiated by the concerned branches as per internal work allocation decided by the Government. A copy of the present scheme of work allocation of the Department is given in **Annexure-A** (enclosed), which also prescribes the channel of supervision and accountability. All references are then put up for arriving at a decision either by the Finance Commissioner, the Minister in charge, or by committees or the Cabinet as the case may be, as prescribed by Government orders and instructions presently in force. Generally, it is ensured that the decisions taken are in conformity with the rules, procedures and norms prescribed by the Government from time to time.

Files are generally initiated by the Dealing Assistant as per work allocation made in each branch. All files are routed through the Section Officers who have the responsibility of supervising the functioning of the branch as well as staff of their respective branches. In turn, officers at the level of Under Secretary, Deputy Secretary, Joint Secretary, Additional Secretary and Secretary prepare files and provide their inputs for decision making by the higher authorities. Usually, officers from the level of Deputy Secretary onwards represent Finance Department in various meetings as well as in committees set up by various departments.

MANUAL-IV

(iv) The norms set by it for the discharge of its functions: The mission of Finance Department is to administer various fiscal policies and acts and tax laws with the following broad objectives: - to efficiently manage the State's finances and control and regulate the manner in which it is released and spent in a manner that will enhance the financial health of the Government and reduce debt and borrowings; supervising the implementation of financial norms and guidelines prescribed by the Government to enhance financial transparency and accountability; to check financial frauds and misappropriations through monitoring of records and control of release of funds, and realizing revenues in an efficient, fair and equitable manner and generate adequate resources to fund the Government's developmental activities.

The Department seeks to achieve these objectives through measures to computerize and modernize its functions, streamlining and improving methods and procedures and by dialogue and discussions especially in matters pertaining to pensions, taxes, etc.

All references/subject matters are disposed off depending on their importance and urgency. Files are generally classified into Normal, Urgent or Time Bound and Confidential. Files relating to budget and budget documents to be tabled in the Assembly are generally classified as 'Secret'. The functioning of Finance Department is generally governed by the normal office timings. However, officers are generally required to work late into the night before and during the Budget Sessions.

MANUAL-V

(v) The rules, regulations, instructions and records held by it or under its control or used by its employees for discharge of its functions: The following Acts and Rules are being administered by the Finance Department either directly or through its subordinate formations, namely:-

I: Acts:

- The Nagaland Fiscal Responsibility and Budget Management Act, 2005
- The Central Sales Tax Act - The Nagaland Professions, Trades, Callings and Employments Taxation Act 1968
- The Nagaland Amusement Tax Act 1965
- The Nagaland Petroleum and Lubricants Act of 1965
- The Nagaland Value Added Tax Act, 2005
- The Nagaland Money Lenders Act 2005
- The Lotteries (Regulation) Act, 1988 (Central Act)
- The Nagaland Goods and Services Tax Act, 2017

II. Rules:

- The Nagaland Value Added Tax Rules, 2005
- The Nagaland Money Lenders Rules
- The Nagaland Lottery Rules 2007
- The Lotteries (Regulation) Rules 2010
- The Central Treasury Rules
- The Nagaland Goods and Services Tax Rules, 2017

In addition to these, there are other documents such as the Annual Administrative Reports, Notifications, Circulars, Office Memorandums, various reports including the Report of the C&AG. Finance Department is also guided by the provisions of various rules

of the Government of India that regulate Government service such as Pension Rules, Leave Rules, General Financial Rules, Fundamental Rules and Supplementary Rules, Leave Rules, General Provident Fund Rules, Medical Attendance Rules etc.

MANUAL-VI

(vi) A statement of the categories of documents that are held by it or under its control: The Department maintains files and documents that can be classified as 'Secret', 'Confidential' and 'Routine'. Matters pertaining to the State Budget, Cabinet Memos, Memos for the High Committee on Upgradation and Creation of Posts and enquiries or investigations are generally classified as 'Secret'. They are kept in the custody of the officers or branches as per internal work allocation. Matters pertaining to 'Annual Performance Appraisal Reports' (APAR), Court cases, etc. are generally classified as 'Confidential'. Other documents are mostly classified as Routine and are generally accessible to the public.

MANUAL-VII

(vii) The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof: No specific arrangements exist at present.

MANUAL-VIII

(viii) A statement of the Boards, Councils, Committees, and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those Boards, Councils, Committees and other bodies are open to the Public, or the minutes of such meetings are accessible for Public: The State Finance Commissions, Departmental Recruitment Committees and Departmental Promotion Committees and Departmental Audit and Accounts Committees constituted as per Government guidelines/instructions. Though proceedings of these Committees are not open to the public, the minutes of meetings of the Committees are accessible to the public under the provisions of the Right to Information Act, 2005.

The State Finance Commission is yet to be constituted. The Departmental Promotion Committees are constituted as and when proposals for promotion of officers of the directorates under the Finance Department are submitted to the N.P.S.C. for approval. The members include the Chairman N.P.S.C. who is also the chairman of the Committee, the Member N.P.S.C., representative of the Chief Secretary, representative of the P&AR Department, Finance Commissioner and the Director of Treasuries & Accounts, Taxes or Lotteries as the case may be, who is the Member Secretary. The Departmental Audit and Accounts Committees consist of the Finance Commissioner, the O.S.D. (Revenue) for the

Directorates of Taxes and Lotteries and the Commissioner of Taxes and Director Lotteries for the respective Directorates. For Treasuries, it comprises of the Finance Commissioner, O.S.D. (General) and the Director of Treasuries & Accounts. The committees meet as and when required.

MANUAL-IX

(ix) A directory of its officers and employees:

May refer to **Annexure-B** enclosed below.

MANUAL-X

(x) The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations: As per **Annexure-C** enclosed.

MANUAL-XI

(xi) The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditure and reports on disbursements made: The Finance Department has no separate demand and operates under Demand No. 26 – Secretariat Administration. Budgetary allocation of the three Directorates of Taxes, Treasuries and Lotteries are reflected in the annual Demands for Grants.

MANUAL-XII

(xii) The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes: Not applicable to Finance Department and the Directorates under its control.

MANUAL-XIII

(xiii) Particulars of recipients of concessions, permits or authorizations granted by it: Goods sold by the army and paramilitary agencies through their CSD outlets are given concessional rates of tax under VAT. Annexure-D (i), D (ii).

MANUAL-XIV

(xiv) Details in respect of the information available or held by it, reduced in an electronic form: Details of the Acts and Rules administered by the Finance Department and the Directorates under its control, orders and notifications issued, documents relating to the annual budget etc. may be obtained from the official website of the Finance Department at <http://finngl.nic.in/>.

MANUAL-XV

(xv) The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use: Mainly through the provisions of the Right to Information Act 2005. In addition, information can also be obtained from the notice boards and reception counters and the official website of the State Government as well as Finance Department.

MANUAL-VI

(xvi) The names, designations and particulars of the Public Information Officers:

1. Name of Appellate Authority and Public Information Officer of Finance Department.

(i) Shri. Temjen Toy

Commissioner

(ii) Shri V. Kezo
(PIO)

(General)

Appellate Authority
Chief Secretary & Finance

9436000096
Public Information Officer

Officer-on-Special Duty

0370-2271151(O)