

**GOVERNMENT OF NAGALAND**  
**FINANCE DEPARTMENT**  
**INFORMATION TO BE PUBLISHED**  
**UNDER SECTION 4(i) OF THE RIGHT TO INFORMATION ACT 2005**

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

(a) **Organisation:** The 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; and
- (ix) Computer Cell.

It also exercises control and supervision over the three 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 and control and monitoring and management of the State's finances,

**(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 on behalf of the Government under the various acts being administered by the Department. 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 reference in subject matters allotted to the Department under the Rules of Executive Business and the various acts being administered by it.

**(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 such 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.

**(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.

**(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:-

**Acts:**

- The Nagaland Fiscal Responsibility and Budget Management Act, 2005.
- The Central Sales Tax Act.
- The Nagaland Professions, Trades, Callings and Employment Taxation Act, 1968.
- The Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967.
- The Nagaland Value Added Tax Act, 2005.
- The Nagaland Money Lenders Act, 2005.
- The Lotteries (Regulation) Act, 1988 (Central Act).

**Rules:**

- The Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants)) Taxation Rules, 1970.
- The Nagaland Value Added Tax Rules, 2005.
- The Nagaland Money Lenders Rules, 2006.
- The Nagaland State Lottery Rules, 2007.

- The Nagaland Treasuries, Accounts and Audit Rules 2002 (Part I).
- The Nagaland Taxation Service Rules 1976.
- The Nagaland Services Revision of Pay Rules.
- The Fundamental Rules and the General Financial Rules.
- The C.S.S. (Pension) Rules 1972, as applicable to the State.

**(vi) A statement of the categories of documents that are held by it or under its control:** The Department files and documents that can be classified as ‘secret’, ‘confidential’ and ‘routine’ that are kept in the custody of the various branches as per internal work allocation.

**(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 at present. However, regular interactions with the Chambers of Commerce are envisaged under the VAT regime in the near future in matters pertaining to taxation procedures and clarifications.

**(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:** Departmental Promotion Committees constituted as per Government guidelines/instructions and the High Level Monitoring Committee (HLMC) under the Chairmanship of the Chief Secretary as per the Twelfth Finance Commission recommendations and G.O.I. guidelines. 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.

**(ix) A directory of its officers and employees:** Given in Annexure-B enclosed.

**(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.

**(xi) The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditure and reports on disbursements made:** Budgetary allocation of Finance Department and the three directorates of Taxes, Treasuries and Lotteries are as per details reflected in the Demands for Grants of every financial year.

**(xii) The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes:** Does not apply to Finance Department and the directorates under its control.

**(xiii) Particulars of recipients of concessions, permits or authorizations granted by it:** Goods sold by the army and paramilitary agencies through their CSD outlets for defence personnel are given concessional rates of tax under VAT.

**(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, document relating to the annual budget etc. may be obtained from the official website of the Finance Department at <http://finngl.nic.in/>.

**(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.

**(xvi) The names, designations and particulars of the Public Information Officers:** Given in Annexure-B enclosed.

**Annexure-A**

**GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT**

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No. FC/NL-1/DIS-Works/2007-08

Dated Kohima the 1<sup>st</sup> August 2007.

**OFFICE ORDER**

**Sub:- Distribution of Work among the Branches/Officers of the Finance Department.**

Work assigned to the Finance Department under the Rules of Executive Business are hereby re-distributed among the various Branches of the Finance Department as follows with immediate effect:

| <b>Branch/Cell</b>                            | <b>Subjects to be dealt with</b>  |
|---|---|
| <b>BUDGET</b>                                 | <ol style="list-style-type: none"><li>1. All matters relating to Budget and budgetary controls.</li><li>2. Matters relating to Calamity Relief Fund.</li><li>3. Matters relating to Servicing of Debt.</li><li>4. Finance concurrence/Drawing Limit in respect of Demands Nos. 1, 2, 8, 10, 12, 17, 21, 23, 32, 44, 47, 57, 58, 60, 62, 63, 64, 74, 75, 78, 80.</li></ol>   |
| <b>FINANCE<br/>RESEARCH CELL</b>              | <ol style="list-style-type: none"><li>1. All matters relating to Finance Commissions, including follow-up action on the awards of the Finance Commissions especially relating to grants for upgradation, special problems, local bodies, calamity relief, etc.</li><li>2. Updating of data for use in connection with future Finance Commission.</li></ol>  |
| <b>EXPENDITURE 'A'</b>                        | <ol style="list-style-type: none"><li>1. All matters relating to Finance concurrence and issue of Drawal Authority/Drawing Limit in respect of Demands Nos. 4, 7, 11, 13, 14, 15, 16, 19, 26, 27, 28, 29, 31, 33, 34, 36, 38, 39, 43, 49, 55, 65, 67, 68, 69, 77, 79.</li><li>2. All cases of condemnation of assets/write-off relating to all departments.</li><li>3. All matters relating to Delegation of Financial and Cognate Power Rules.</li></ol> |
| <b>EXPENDITURE 'B'</b>                        | <ol style="list-style-type: none"><li>1. All matters relating to Finance Concurrence and issue of Drawal Authority/Drawing Limit in respect of Demands Nos. 3, 5, 6, 9, 20, 22, 25, 30, 35, 37, 40, 41, 42, 45, 46, 48, 50, 51, 52, 53, 54, 56, 59, 66, 70, 71, 72.</li></ol>   |
| <b>ESTABLISHMENT<br/>(including ROP Cell)</b> | <ol style="list-style-type: none"><li>1. All matters relating to creation/continuation of establishments /posts, appointments, entitlements, Service Rules etc.</li><li>2. Revision of Pay &amp; Allowances, Pensions etc.</li></ol>  |

- REVENUE**
1. All matters relating to administration of tax and non-tax revenue (including revision of tariff/rates from time to time).
  2. All matters relating to establishments under the Commissioner of Taxes.
  3. All matters relating to promotion of Small Savings.
  4. All matters relating to Stamps & Registration.

- LOTTERY**
1. All matters relating to the State Lotteries.
  2. All matters relating to the establishment of the Director of Nagaland State Lotteries.

- TREASURIES & ACCOUNTS**
1. All matters relating to the Directorate of Treasuries & Accounts and its subordinate offices.
  2. All matters relating to compilation of accounts of works departments (including cheque-drawing powers of Divisional Officers).
  3. All matters relating to Internal Audit of Directorate of Treasuries & Accounts.

- GENERAL**
1. All matters relating to Provident Funds and Group Insurance.
  2. All matters relating to Committees of Assembly (PAC, Estimates Committee, Committee on Government Assurances, etc.)
  3. All matters relating to Audit Notes/objections, Audit Reviews, C&AG's Reports, Internal Audit, (co-ordination of action taken by various departments and follow-up action especially relating to tendering of evidence/reports before the Assembly Committees). (items 2 and 3 were earlier dealt with by Expenditure 'A')
  4. All matters relating to Public Sector Undertakings (including their financing, administration, debt servicing and compilation of accounts).
  5. All matters relating to Guarantees given/to be given by the State Government.
  6. Creation of a Cell to oversee the problems of pensioners and missing GPF credits.
  7. All matters relating to banking/insurance.

- COMPUTER CELL**
1. All jobs required to be done on computer in respect of all Branches of the Finance Department.
  2. Training of Finance Department staff-members in basic use /operation of computers.

2. Consequent upon the transfer of SS (F), Shri M. John, the assignments of the officers of the Finance Department (Under Secretary upwards) shall be as follows until further orders:

- (i) Shri Heni, Secretary will be in charge of Establishment and General Branch in addition to existing assignment. He will be in charge of Expenditure 'A' and 'B' Branches. He will submit files/cases to Finance Commissioner in all matters, except in cases of matters relating to issue of DA/DL, for which the following procedure will be followed:-

- (a) in respect of proposals for issue of DA/DL within the budget provisions already authorised by the Budget Branch and the proposals fulfilling all conditions/stipulations prescribed by the Budget Branch, the files/cases will be submitted direct to the Finance Commissioner.

- (b) Proposal for issue of DA/DL which involve expenditure not covered by the authorised budget provisions or involve major variation with the limits/stipulations prescribed by the Budget Branch or release of fund is linked with corresponding receipt e.g. Negotiated Loan and ACA under State Plan, CSS etc. will be submitted to the Finance Commissioner.
- (c) He will also be in charge of F.R. Cell.
- (ii) Shri R.C. Acharjee, Advisor (Budget) will be in charge of Budget Branch. He will submit files/cases to the Finance Commissioner. He will be assisted by the Consultant Shri G.W. Lee in all matters relating to Finance Commission.
- (iii) Shri G.W. Lee, Consultant (Finance) will be in charge of Establishment Branch. He will submit files/cases to Secretary (Finance).
- (iv) Shri V. Kezo O.S.D. (Revenue) will be in charge of Loan, Revenue, Lottery and Treasuries & Accounts Branches. He will submit files/cases to Finance Commissioner.
- (v) Shri Y. Kikheto Sema, O.S.D. (Budget) will be in charge of the assignments in the Budget Branch allocated to him from time to time by Secretary and Director Budget. He will submit files/cases to Secretary (F). He will also personally monitor and maintain records/registers relating to daily cash positions and other related items of work connected with R.B.I. including sanction/advise of the GOI/NEC etc. However, all Dak will be first seen by the Secretary (Finance). He will also be in charge of all court cases in addition to the above assignments.
- (vi) Shri Wati Pongener, Deputy Secretary, will be in charge of the assignment in the Budget Branch allocated to him from time to time by Advisor (Budget) through O.S.D. (Budget). He will submit files/cases to Advisor (Budget) through O.S.D. (Budget).
- (vii) Smt. Remboni Mozhui, Under Secretary (General Branch) will submit files through Consultant (Lee) to the Secretary (Finance).
- (viii) Shri Vilhousa Mero, Under Secretary (Expenditure) will look after Expenditure 'B' Branch. He will submit files/cases to the Secretary (Finance).
- (ix) Shri Vekropra, Under Secretary (Expenditure) will be in charge of Expenditure 'A' Branch. He will submit files to the Secretary (Finance).
3. The channel for submission of files/cases as stipulated above will be scrupulously followed by all concerned. However, in very urgent and unavoidable circumstances, a superior level may be skipped only when the superior officer concerned is absent from office, provided that such matters shall be brought to the notice of the superior officer concerned immediately on his/her return.
4. The officers in charge of different Branches/group of Branches should immediately organise their respective Branch(es) as per the distribution of work made above (including consequent transfer of files/papers/records from one Branch to another). They will also analyse the requirement of staff in the respective Branches and submit comprehensive proposals for additional hands, if required, to the Finance Commissioner to enable him to take up the matter with the P&AR / Home Department.

**(H.K. KHULU) IAS**  
**Principal Secretary & Finance Commissioner.**

**To**  
**All Officers and Branches**  
**of Finance Department.**

Copy forwarded for information to :

1. The Chief Secretary, Nagaland, Kohima.
2. The Addl. Chief Secretary & Development Commissioner, Nagaland, Kohima.
3. The Principal Secretary (P&AR), Nagaland, Kohima.
4. The Home Commissioner, Nagaland, Kohima.
5. Special Secretary to C.M. Nagaland, Kohima.

**(H.K. KHULU) IAS**  
**Principal Secretary & Finance Commissioner.**

## ANNEXURE – B

### Public Information Officers of Finance:

#### I. Finance Department (Secretariat):

1. Shri H.K. Khulu, Finance Commissioner - Appellate Authority.
2. Shri V. Kezo, O.S.D. (Revenue) - State Public Information Officer.

#### II. Taxation Department (Directorate):

1. Appellate authority - Commissioner of Taxes
2. Deputy Commissioner of Taxes (Directorate) - For Commissioner of Taxes, Dimapur.
3. Assistant Commissioner of Taxes (Kohima) - Kohima Zone.
4. Assistant Commissioner of Taxes (Dimapur) - Dimapur/Peren Zone
5. Superintendent of Taxes (Wokha) - Wokha District.
6. Superintendent of Taxes (Zunheboto) - Zunheboto District.
7. Superintendent of Taxes (Phek) - Phek District.
8. Superintendent of Taxes (Mon) - Mon District.
9. Superintendent of Taxes (Tuensang) - Tuensang, Kiphire & Longleng Districts.

#### III. Directorate of Treasuries & Accounts:

Under revision due to retirements, transfers and promotions.

#### IV. Directorate of Nagaland State Lotteries:

Under revision due to retirements and transfers.