

FINANCE DEPARTMENT

ORGANISATION:

The Finance Minister is the overall head of the department. At the Administrative level, the department is presently headed by the Additional Chief Secretary and Finance Commissioner who is assisted by three Advisers, three O.S.D.s, two Additional Secretaries, one Joint Secretary, three Deputy Secretaries, 3 Under Secretaries, one Consultant and other supporting staff. The Finance Department comprises of ten (10) branches. Their work allocation is as follows:-

(i) Establishment and ROP Cell:

- (a) It looks after all matters relating to creation/continuation of establishments and posts, appointments, entitlements, Service Rules etc.; and
- (b) Revision of Pay & Allowances, Pensions etc.

(ii) Revenue:

- (a) All matters relating to administration of tax and non-tax revenue including revision of tariff/rates from time to time.
- (b) All matters relating to establishments under the Commissioner of Taxes.
- (c) All matters relating to promotion of Small Savings.
- (d) All matters relating to Stamps & Registration.

(iii) Treasuries and Accounts:

- (a) All matters relating to the Directorate of Treasuries & Accounts and its subordinate offices.
- (b) All matters relating to compilation of accounts of works departments including cheque drawing powers of Divisional Officers.
- (c) All matters relating to Internal Audit of Directorate of Treasuries & Accounts.

(iv) Lottery Branch:

- (a) All matters relating to the State Lotteries.
- (b) All matters relating to the establishment of the Directorate of Nagaland State Lotteries.

(v) Computer Cell:

Office automation in key areas such as managing Budget works, compiling, editing, storing, retrieving etc. of data and reducing time and other manual and voluminous work involved during the annual Budget preparation time.

(vi) Budget & Monitoring Cell:

- (a) All matters relating to Budget and budgetary controls.
- (b) Matters relating to Calamity Relief Fund.
- (c) Matters relating to Servicing of Debt.
- (d) Finance concurrence/Drawing Limit in respect of Demand Nos. 1, 2, 8, 10, 12, 17, 21, 23, 32, 44, 47, 57, 58, 60, 62, 63, 64, 74, 75, 78, 80.

The need to have a Budget and Monitoring Cell arose from the incidents of fraudulent drawal of pension cases detected by the Vigilance Department. The main objectives were to have a better monitoring of all Government transactions through the Treasuries which in turn would improve the quality of preparation of the annual budget. This would also improve financial control and help reduce financial irregularities. A major objective was to have more precise monitoring of the flow of cash for better fiscal management. This has resulted in good cash management, an achievement that was also commended even by the Governor of the Reserve Bank of India during a visit to the State in. The data derived from these exercises would also help prepare a realistic budget. The Cell was formally created vide order of the P&AR Department No. AR-15/1/85 dated 10.12.2004.

(vii) Finance Commission Research Cell:

- (a) 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.
- (b) Updating of data for use in connection with future Finance Commission.

(viii) General Branch:

- (a) All matters relating to Provident Funds and Group Insurance.
- (b) All matters relating to Committees of Assembly (PAC, Estimates Committee, Committee on Government Assurances, etc.)

- (c) 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).
- (d) All matters relating to Public Sector Undertakings (including their financing, administration, debt servicing and compilation of accounts).
- (e) All matters relating to Guarantees given/to be given by the State Government.
- (f) Creation of a Cell to oversee the problems of pensioners and missing GPF credits.
- (g) All matters relating to banking/insurance.

(ix) Expenditure 'A':

- (a) All matters relating to Finance concurrence and issue of Drawal Authority/Drawing Limit in respect of Demand 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.
- (b) All cases of condemnation of assets/write-off relating to all departments.
- (c) All matters relating to Delegation of Financial and Cognate Power Rules.

(x) Expenditure 'B':

All matters relating to Finance Concurrence and issue of Drawal Authority/Drawing Limit in respect of Demand 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.