FUNCTION OF FINANCE DEPARTMENT

1. Finance

Union Subject

1. Public debt the Union
2. Currency and coinage
3. Savings Bank
4. Taxes on income other than agriculture income
5. The Indian Audit Department
6. Union Excise duties
7. Grant-in-aid from the Union Government

State Subjects

1. T.A. Rules Orissa Service code, Leave Rules, Fundamental-cum- Supplementary Rules, civil Services Regulations (Pension Rules)

Note- Interpretation and farming of Rules under this item which affects conditions of service of Government servants shall also be referred by the Finance Department to the General Administration Department for opinion of the latter Department.

2. Grant of rent-free quarters to officers under the control of the Department.
3. Interpretation of financial code and other questions of financial nature.
4. Treasury Administration
6. Political Sufferer’s Pension.
7. All duties imposed on Finance Department under the Rules of Business.
8. Taxes on entry of goods in a local area for consumption use of sale therein.
10. Accounts matters relating to Secretariat Establishment.
11. Small Savings
13. Processing the reimbursement claims relating to Co-ordination of projects sponsored for assistance of the World Bank and its subsidiaries.

2. Pay and allowances  
   **State Subject**

1. Pay and allowances (grant of special pay, compensatory and other allowances)
2. Economy
3. Pay revision and fixation of pay on revised scales.
4. Dearness allowance.

3. Audi and Miscellaneous  
   **State Subject**

1. Internal Audit Organisation
2. Audit Reports on ex-State Accounts and other accounts.
4. Grant of advances for purchase of conveyances, house buildings, permanent advances and other advances.
5. Liveries.
6. States investments.
8. Local Fund Audit.

4. Codes  
   **State Subject**

1. Compilation and examination of Financial Codes and Manuals.

5. Budget  
   **State Subject**

1. Ways and Means
2. Loans including reconciliation of loans accounts and verification of accounts in connection with Grow More Food loans.
3. Examination and compilation of Budgets and preparation of Appropriation Bills.
4. Scrutiny of new demand schedules.
5. Scrutiny of new demand schedules.
6. Appropriation accounts.
7. Re-appropriation.
8. Surrender of savings.
9. Administrative Approval to building project both residential and non-residential.
10. Revision of Controlling Officer's budget forms.
11. Forecast of High Commissioner's estimates.
12. Discretionary grant.
13. Contract grant.
15. Public debt of the State.

6. **Commercial Taxes**  
*State Subject*

1. Taxes on agricultural income.
2. Taxes on sale of goods other than newspapers.
3. Taxes on advertisement other than advertisements published in the newspaper.
4. Taxes on luxuries including taxes on entertainments, amusements, baiting and gambling.
5. Taxes on sale of motor spirits.