

Directorate of Expenditure Budget

A. About the Directorate

The Directorate of Income Tax (Expenditure Budget) was created vide Gazette Notification No. 15/2011/F.No.402/88/13/2011- Comm.(Coord.) dated 18th March, 2011. The Directorate is functioning under the administrative control of the Principal Director General of Income Tax(Logistics).The Directorate of Income Tax (Expenditure Budget) is mandated to act as the Nodal Authority in respect of all Expenditure Budget matters for the Grant No. 43 dealing with Direct Taxes and to perform all work related to the management of Expenditure Budget. Following functions are assigned to this Directorate:

- (i) to issue the Budget Circular as prescribed by Budget Division, Department of Economic Affairs;
- (ii) to examine the budget proposals received from the various constituent formations/units under the grant;
- (iii) to consolidate the budget proposals received from the various constituent formations/units at each stage of the Budget exercise i.e. Budget Estimate (BE), Revised Estimate (RE) and Final Requirement (FR) and submit the same to FA(Finance) for further action;
- (iv) to allocate object head-wise approved provisions to respective Budget Controlling Authorities;
- (v) to prepare the Statement of Budget Estimates (SBEs) for inclusion in the relevant Budget documents;
- (vi) to monitor the progress in Expenditure *vis-à-vis* Sanctioned Grant and submit the Monthly and Quarterly Expenditure Review to FA(Finance) for further action;
- (vii) to propose the Re-appropriation orders, surrender of savings etc, to FA (Finance) for concurrence/ approval of the competent authority;
- (viii) to finalise the Appropriation Accounts in consultation with Principal CCA, CBDT and submit to FA (Finance) for concurrence;
- (ix) to take necessary action in respect of the examination by the Standing Committee on Finance on Detailed Demands for Grants;
- (x) to take action in respect of Audit references in Expenditure matters, for example, Action Taken Notes on Audit Paras/PAC para etc.;
- (xi) Any other matter, related to the above;

2. Further, the Directorate is also carrying out following additional functions:

- (i) To manage the various advances namely House Building Advance (HBA), Motor Car Advance (MCA), Other Motor Conveyance advance(OMCA), Other Conveyance Advance (OCA), Other Advance (OA) and Computer Advance(CA) under Grant No. 37.
- (ii) To work as Nodal Authority for mandatory publication of tender enquiries by the Department on the Central Public Procurement Portal.
- (iii) To work as Nodal Authority in respect of all matters relating to use of Integrity Pact in the Income Tax Department.