

Notification No. 15/2011

Dated 18-3-2011

The President of India is pleased to approve the creation of the Directorate of Income-tax (Expenditure Budget), Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, with immediate effect.

2. The Directorate of Income-tax (Expenditure Budget) will act as the Nodal Authority in respect of all Budget matters for the Grant No. 42 Direct Taxes and will perform all work related to the management of Expenditure Budget under this grant which inter alia, include:

(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 constituents 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-a-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.

3. The Directorate of Income-tax (Expenditure Budget) will be headed by a Director of Income-tax (Expenditure Budget), who will be an officer of the level of Commissioner of Income-tax and will be located in New Delhi. The Directorate will function under the administrative control of the Director General of Income-tax (Logistics), New Delhi and will be an attached office of CBDT.
4. The Directorate of Income-tax (Expenditure Budget) shall have two divisions. These divisions would be headed by the officers of the rank of Additional Commissioners of Income-tax who would perform the functions assigned to them by CBDT. The Central Board of Direct Taxes can amend the functions assigned to the divisions.
5. Each Division shall comprise of two ITOs and an appropriate staff complement.
6. The staff requirement of the Directorate of Income-tax (Expenditure Budget) will be notified separately.
7. For the present the staff requirement will be met from within the overall strength of Income-tax Department.

[F. No. 402/88/13/2011 - Comm. (Coord.)]