



# **Manual of Office Procedure for Directorate of Income Tax (Expenditure Budget) 2024**

**DIRECTORATE OF INCOME TAX  
(ORGANISATION & MANAGEMENT SERVICES)**

**CENTRAL BOARD OF DIRECT TAXES  
DEPARTMENT OF REVENUE  
GOVERNMENT OF INDIA**





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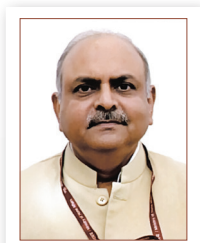
## Table of Contents

| Sr. No. | Description                                      | Page No. |
|---------|--|----------|
| 1       | Message From Chairman                            | i        |
| 2       | Foreword   | ii       |
| 3       | Preface  | iii      |
| 4       | Introduction                                     | 1        |
| 5       | Broad Functions                                  | 1        |
| 6       | Role of Pr. DGIT                                 | 2        |
| 7       | Role of Pr. ADG/ADG                              | 2        |
| 8       | Role of Addl. DIT/ Jt. DIT                       | 4        |
| 9       | Role of DDIT/ADIT                                | 5        |
| 10      | Role of AADIT/ITO                                | 6        |
| 11      | Role of DDO                                      | 7        |
| 12      | Role of Sr. Private Secretary/ Private Secretary | 8        |
| 13      | Role of Inspector of Income Tax                  | 8        |
| 14      | Role of Office Superintendent                    | 9        |
| 15      | Role of Junior Translation Officer               | 9        |
| 16      | Role of TA                                       | 9        |
| 17      | Role of Stenographer                             | 9        |
| 18      | Role of MTS                                      | 10       |



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अध्यक्ष, सी.बी.डी.टी

**Ravi Agrawal, I.R.S.**  
Chairman, CBDT



सत्यमेव जयते

भारत सरकार  
Government of India

विशेष सचिव  
वित्त मंत्रालय/राजस्व विभाग  
केन्द्रीय प्रत्यक्ष कर बोर्ड  
**Special Secretary**  
Ministry of Finance / Department of Revenue  
Central Board of Direct Taxes

## **MESSAGE**

The revised Manual of Office Procedure published in 2019 provided a framework for carrying out various operations in the Income Tax Department. Since its release, the department has undergone substantial transformation with a renewed focus on taxpayer services through enhanced digitalisation of processes and elimination of face to face interactions in the assessment and appellate proceedings.

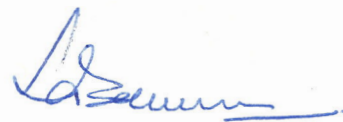
In view of these advancements, the department decided to undertake a comprehensive review of its organizational structure and processes. To steer this initiative, a committee was constituted with the objective of redefining, realigning, and reassigning roles at all levels within different verticals of the department.

Following the report submitted by the Committee, to provide clear guidance, ensure consistency and transparency, and to have standard operating procedures for functionaries at different levels, separate Manuals of Office Procedure are being published for different verticals.

I compliment the committee for conducting an extensive research and preparing a comprehensive report. I also compliment the heads of each vertical of the Department for ensuring wholehearted participation in this exercise of creation of dedicated, vertical-specific Manuals.

Entire team of the Directorate of Organisation & Management Service (DOMS) also deserves appreciation for painstakingly co-ordinating with each vertical of the Department and bringing this task to a fruitful conclusion.

It is expected that these vertical-specific Manuals outlining the roles and responsibilities at each level will ensure clarity in operations, and serve as a useful tool in enhancing the efficiency, productivity, and overall functioning of the Department.

  
(RAVI AGRAWAL) 26/12







हरिन्द्र बीर सिंह गिल

विशेष सचिव एवं सदस्य

**Harinder Bir Singh Gill**

Special Secretary & Member



सत्यमेव जयते

भारत सरकार / Government of India

वित्त मंत्रालय / Ministry of Finance

राजस्व विभाग / Department of Revenue

केंद्रीय प्रत्यक्ष कर बोर्ड / Central Board of Direct Taxes



### **FOREWORD**

The functions of Income Tax Department have diversified and increased multifold over the last decade. For being responsive and adaptive to the changing business environment, complex and novel business structures, new technological development and accelerated globalisation, it is imperative that policies and operating procedures of the department are constantly reviewed. It is also important that the structure and functions of the Department are aligned with the latest developments and the contemporary realities. A need was therefore felt to delineate the role and functions in a granular manner at all levels in the Department.

2. A Committee was accordingly constituted on 27.07.2022 by the Board to enumerate the roles and functions of the officers and officials working at different levels, analyse the new functions of each position, and redefine, realign and reassign the roles of each position in the Department. Inputs were sought from the field formations, attached Directorates, employee associations before the Committee finalized and submitted its report on 10.11.2023. The report was circulated to different verticals of the department for drafting and finalization of a separate Manual of Office Procedure at their end.
3. Manual of Office Procedure for the Directorate of Income-tax (Expenditure Budget) is part of the series of such manuals to be released for different verticals.
4. The accomplishment of this task would not have been possible without the sincere efforts of the members of the Committee who were tasked with the responsibility of submitting their recommendations on redefining Roles and Functions of all levels in the Department. Officers of Directorate of Income-tax (Expenditure budget) and Directorate of Organization and Management Services (DOMS) also deserve appreciation for their efforts in finalization of this Manual.
5. It is expected that the manual would enhance the standards and efficiency of the department and help the employees at different levels in discharging their functions in a more meaningful manner.

(Harinder Bir Singh Gill)





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## Preface

It gives me immense pleasure to present the Manuals of Office Procedure 2024 which are being published separately for different verticals of the Department.

These MOPs are designed to describe the broad tasks being performed, and to delineate the roles and functions of all levels in a granular manner, in each vertical of the Department.

I express my sincere thanks to all the concerned Directorates and offices for their contribution in the whole exercise, and urge them to sensitise each and every official working in different verticals to make use of these manuals.

I extend my heartiest congratulations to the officers of the Directorate of Organization and Management Services for their sincere efforts and hard work in preparation of these manuals.

(Prawn Kumar)



# **DIRECTORATE OF INCOME TAX**

## **(EXPENDITURE BUDGET)**

### **1. Introduction**

The Directorate of Expenditure Budget was created vide Gazette Notification No. 15/2011/F.No.402/88/13/2011-Comm.(Coord.) dated 18<sup>th</sup> March, 2011. The Directorate of Expenditure Budget has started functioning with effect from 1<sup>st</sup> April, 2011. This Directorate is mandated to act as the Nodal Authority in respect of all Budget matters for the Grant No. 36-Direct Taxes and to perform all works related to the management of Expenditure Budget.

### **2. Broad Functions**

- (i) Work related to budgetary requirements and allocation of budget to respective Budget Controlling Authorities (BCAs).
- (ii) Examination of the budget proposals received from the various constituent formations / units.
- (iii) Consolidation of the budget proposals received from the various constituent formations/units at each stage of the Budget Exercise i.e. Budget Estimate(BE), Revised Estimates (RE), and Final Requirements (FR).
- (iv) Allocation of object head-wise approved provisions to respective Budget Controlling Authorities (BCAs).
- (v) Preparation of the Statement of Budget Estimates (SBEs) for inclusion in the relevant Budget Documents.
- (vi) Monitoring the progress in Expenditure vis-à-vis Sanctioned Grant and submit the Monthly and Quarterly Expenditure Review to Financial Advisor-FA (Finance) for further action.
- (vii) To propose the Re-appropriation orders, surrender savings to FA (Finance) for concurrence / approval of the competent authority.
- (viii) To finalize the Appropriation Accounts in consultation with Principal CCA, CBDT and submit to the FA (Finance) for concurrence.
- (ix) To take necessary action in respect of the examination by the Standing Committee on Finance on Detailed Demand for Grants (DDG).

- (x) To take action in respect of the audit references in expenditure matters, for example, Action taken notes on Audit Paras/PAC para.
- (xi) To manage the various Advances, viz. House Building Advance (HBA) and Computer Advance (CA).
- (xii) Nodal agency for circulation of Budget Circular (issued by Budget Division).
- (xiii) Analyze the various proposals received from the field formations to obtain the Administrative Approval & Financial Sanction from the Competent Authority and comment on the financial viability and availability of funds for the execution of these projects.
- (xiv) Any other matters related to the above.

### **3. Roles and Functions of all levels in the Directorate**

#### **3.1 Role of Principal Director General of Income Tax (Pr. DGIT) (Admn. & TPS)**

The officers of Directorate of Expenditure Budget report to Principal Director General of Income Tax (Pr. DGIT) (Admn. & TPS). The Pr. Director General of Income Tax (Admn. & TPS) monitors and supervises the duties and functions performed by the Directorate of Expenditure Budget.

#### **3.2 Role of Principal Addl. Director General(Pr. ADG)/ Addl. Director General(ADG) (Expenditure Budget)**

##### **3.2.1 Technical Functions**

- (i) To implement various guidelines/instructions/rules issued by the Government of India in respect of matters relating to Budget procedure and management of Expenditure Budget.
- (ii) To prepare proposals relating to Budget Estimates and Revised Estimates and management of day to day expenditure by the field formations.
- (iii) To prepare various periodical reports, which are used by the CBDT for monitoring & evaluation of existing policies.
- (iv) The management of independent Administration and Budget Controlling Authority.
- (v) Follow up directions provided by the CBDT.
- (vi) Monthly DO Letter.

### **3.2.2 Administrative Functions**

- (i) To control and supervise the overall work as Head of the Department for Directorate of Income Tax (Expenditure Budget).
- (ii) To monitor and supervise overall work and administration.
- (iii) Administrative work related to transfer within the Directorate of Income Tax (Expenditure Budget).
- (iv) To monitor all the functions of Drawing and Disbursing Officer for gazetted and non-gazetted personnel of the Directorate.
- (v) Matters pertaining to leave of staff and officers.
- (vi) To monitor all the matters related to record management like preparation of pay bills, TA bills, contingent bills, bills of various advances, tuition fee, medical reimbursement and maintenance of allied registers.
- (vii) To monitor all the matters related to issue of tax deduction statements, L.P.C, salary certificates, service certificates.
- (viii) To monitor work of annual physical verification and stock taking of records and stationery.
- (ix) Dealing with references relating to CCS (Conduct) Rules including immovable property returns.
- (x) To monitor the work of drawing up of contingent bills within the limit of sanction of budget allotted to the Directorate.
- (xi) Preparation of all schedules and statements for recovery of loans and advances.
- (xii) To monitor all the work related to maintenance of service books, stock register, leave register, asset register, verification of service particulars in APARs of officers and staff.
- (xiii) To monitor preparation of pension and other retirement related papers and forwarding thereof, getting APARs of staff members written and countersigned in time.
- (xiv) To monitor purchase/ distribution/ maintenance of stationery, forms/ books/newspapers/electrical goods/calculators/ air conditioners/ transformers/ computers/ photocopy machines/day-to-day articles for office use/ miscellaneous items.



- (xv) To monitor establishment/ administrative matters i.e. maintenance of attendance registers, fixation of pay.
- (xvi) Sanction of advances.
- (xvii) To monitor functions related to GeM, PFMS.
- (xviii) To monitor preparation of expenditure budget.

### **3.3 Role of Additional Director of Income Tax (Addl. DIT)/ Joint Director of Income Tax (JDIT)**

#### **3.3.1 Technical Functions**

- (i) To assist the ADG in discharging various duties & functions assigned by ADG.
- (ii) Supervision of all technical works and the subordinate officers & administrative matters, any other report, MOP.
- (iii) New studies of projects as assigned by ADG or higher authorities.
- (iv) Parliament Questions, Rajbhasha Matters.
- (v) Various initiatives undertaken to digitize and maintain voluminous data relating to each of 59 BCAs.
- (vi) To work as First Appellate Authority for RTI matters.
- (vii) Any other work assigned by the ADG or his/her superior officers.

#### **3.3.2 Administrative Functions**

- (i) Matters related to general administration of the office.
- (ii) To assist ADG in transfer and posting of the officers/officials posted in the organisation.
- (iii) To assist ADG in all the functions of Drawing and Disbursing Officer for gazetted and non-gazetted personnel of the Directorate.
- (iv) Matters pertaining to leave of staff and officers.
- (v) To assist ADG in all the matters related to record management like proper maintenance of cash book, contingent register, and incidental correspondence, statements.
- (vi) To assist ADG in all the matters related to record management like proper maintenance of property register, register of records destroyed, dead stock register, register of books and publications, service books, personal files, GPF account of staff, leave accounts and telephone register.



- (vii) To assist ADG in all the matters related to record management like preparation of pay bills, TA bills, contingent bills, bills of various advances, bills of OTA, tuition fee, medical reimbursement and maintenance of allied registers.
- (viii) Maintenance of guard files regarding circulars.
- (ix) To assist ADG in all the matters related to issue of tax deduction statements, L.P.C, salary certificates, service certificates.
- (x) Dealing with references relating to Conduct Rules including immovable property returns.
- (xi) Verification of service particulars in APARs of officers and staff.
- (xii) To assist ADG in purchase/ distribution/ maintenance of stationery/newspapers/electrical goods/calculators/air conditioners/day-to-day articles for office use/ miscellaneous items.
- (xiii) To assist ADG in matters dealing with establishment/ administrative matters i.e. maintenance of attendance registers, fixation of pay.
- (xiv) Sanction of advances.
- (xv) To assist ADG in functions related to GeM, PFMS.
- (xvi) To assist ADG in preparation of expenditure budget.

### **3.4 Role of Deputy Director of Income Tax (DDIT)/Assistant Director of Income Tax (ADIT)**

#### **3.4.1 Technical Functions**

- (i) Preparation of monthly DO letters with respect to work done during the month.
- (ii) To assist the ADG and Addl. CIT in discharging various duties & functions.
- (iii) Parliament Questions and RTI matters being Nodal Officer.
- (iv) To assist ADG/ Addl. DIT in follow up of directions provided by the directorate.
- (v) Any other work assigned by the ADG/Addl. DIT.

#### **3.4.2 Administrative Functions**

- (i) Monitoring of 1% Incentive Scheme, RFD programme.
- (ii) Parliament Questions.
- (iii) Work relating to Mission Karmyogi, Purchase Committee.
- (iv) Processing of contract agreements in respect of DEOs/Unskilled Workers/ Vehicles/Cleanliness of the Office.

- (v) Matters pertaining to leave of staff and officers.
- (vi) Verification of service particulars in APARs of officers and staff.
- (vii) Sanction Order of Leave.
- (viii) To carry out work related to Transfer & Posting in the Directorate.
- (ix) Forwarding of intimations related to movable and immovable property.
- (x) Revenue allocation of funds under all the object heads and all other related matters in respect of following BCAs: -
  - a) Pr. CCIT (Exemption)
  - b) DIT (Infrastructure)
  - c) Pr. CCIT (NaFAC)
  - d) Pr. CCIT (NFAC)
- (xi) Any other work assigned by the Superior Authority.

### **3.5 Role of Additional Assistant Director of Income Tax (AADIT)/Income Tax Officer (ITO)**

#### **3.5.1 Technical Functions**

- (i) To look after the work of Rajbhasha.
- (ii) Any other work assigned by the Addl. DIT or his/her superior officers.
- (iii) Work related to Monthly DO letter by ADG.
- (iv) To assist ADG/ Addl. DIT in follow up of directions provided by the directorate.

#### **3.5.2 Administrative Functions**

- (i) Revenue allocation of funds under all object heads and all other related matters in respect of their jurisdictional BCAs.
- (ii) All administration matters of the Directorate, Delegation of Financial Powers & Audit matters related to DDO.
- (iii) Quarterly report on pay and allowances.
- (iv) All proposals for Supplementary Demand for Grants for Capital and Revenue Grants.
- (v) All proposals for Re-appropriation of funds for Capital Section.
- (vi) Allocation and monitoring of Loans and Advances i.e. House Building Advance and Computer Advance.
- (vii) GEM related reports and monthly report to FA.

- (viii) Allocation and monitoring of funds to all the BCA under Capital and Revenue Heads i.e. MH “4059”, MH “4216” and Minor Works “4075”.
- (ix) Processing of contract agreements in respect of DEOs/Unskilled workers/Vehicles/Cleanliness of the office.
- (x) All statements regarding B.E. & R.E. preparation, F.R. surrender of funds, Budget module & DDG related matters including Parliamentary Standing Committee matters.
- (xi) Appropriation of Account Statement (Stage-1, Stage-2 & Stage-3).
- (xii) Cash Management System & Quarterly Expenditure Report to IFU.
- (xiii) All proposals for Re-appropriation of funds for revenue section.
- (xiv) Medium term expenditure framework, vote on account statement.
- (xv) Any other work assigned by the higher authorities.

### **3.6 Role of Drawing & Disbursing Officer (DDO)**

- (i) Supervision of operational vehicles, work related to administration and coordination including establishment and administrative matters pertaining to the all the officers and officials of the Directorate.
- (ii) All Budgetary and Financial matters of this Directorate.
- (iii) Coordination with various agencies like BSES, MTNL.
- (iv) Maintenance of financial registers.
- (v) Administration & Coordination including establishment matters.
- (vi) Matters related to CGHS subscription and claims, Inventory and Assets Management, Record Management along with Service Books.
- (vii) Preparation of salary bills.
- (viii) Processing of various financial claims including advances and reimbursement of TA/DA/LTC/Medical claim.
- (ix) Filing of TDS & GST (monthly basis), PFMS related work.
- (x) Processing and payment of post office bills, telephone bills, other bills.
- (xi) Administration and miscellaneous matters and other matters related to Service Book, pension paper and payments like gratuity, leave encashment, GPF and commuted pension, APAR, leave matters.
- (xii) Matter related to Swachhata plan.
- (xiii) Any other work assigned by the superior officers.

### **3.7 Role of Sr. Private Secretary/ Private Secretary (Sr. PS/PS)**

- (i) To perform the various works assigned by the ADG like taking dictation, typing, attending phone calls, checking of official mails, secretarial work.
- (ii) Attending to visitors and fixation/cancellation of appointments.
- (iii) Keeping note of engagements, meetings and reminding the officer well in time.
- (iv) Circulation of tour programme and attending to arrangements relating to tours.
- (v) Bringing to the notice of the officer important pending matters which require his urgent attention.
- (vi) Any other work of official nature specifically entrusted by the officer.

### **3.8 Role of Inspector of Income Tax (ITI)**

- (i) Administration & Coordination including establishment matters.
- (ii) To assist in matters related to administration and budget.
- (iii) To assist in Swachh Bharat Mission.
- (iv) To assist in RTI matters.
- (v) To assist in performing functions of Drawing and Disbursing Officer for gazetted and non-gazetted personnel of the Directorate.
- (vi) Matters pertaining to leave of staff and officers.
- (vii) To assist officers in work related to record management like proper maintenance of property register, register of records destroyed, dead stock register, register of books and publications, service books, personal files, GPF account of staff, leave accounts, telephone register.
- (viii) To assist in work related to record management like preparation of pay bills, TA bills, contingent bills, bills of various advances, bills of OTA, tuition fee, medical reimbursement and maintenance of allied registers.
- (ix) To assist in the issuance of CGHS/ Identity Cards.
- (x) To assist in matters related to issue of tax deduction statements, L.P.C, salary certificates, service certificates.
- (xi) To assist in dealing with references relating to Conduct Rules including immovable property returns.
- (xii) To assist in work related to drawing up of contingent bills within the limit of sanction of budget allotted to the Directorate.

- (xiii) Any other work assigned by the superior officers.

### **3.9 Role of Office Superintendent (OS)**

- (i) Payment of electricity & telephone bills, professional bills, LTC, uploading of all bills.
- (ii) Issue of stationery & other items.
- (iii) Payment and reimbursement of all bills of Officers/officials.
- (iv) Maintenance of office assets and fixture.
- (v) Cleanliness and Plantation.
- (vi) Any other work assigned by the higher authorities.

### **3.10. Role of Junior Translation Officer**

#### **3.10.1 Technical Functions**

- (i) Translation work and any work assigned by the superiors.

#### **3.10.2 Administrative Functions**

- (i) Establishment and Rajbhasha (Hindi) related issues.

### **3.11 Role of Tax Assistant (TA)**

- (i) Receipt and Dispatch of Dak.
- (ii) Ensuring proper maintenance and checking of all records/ registers.
- (iii) Ensuring maintenance of guard files of circulars, notifications and instructions, register of files, attendance register, casual leave register, service book.
- (iv) Ensuring cleanliness and general maintenance of all staff rooms, officers' rooms, record rooms, store rooms, corridors, bathrooms in the office building.
- (v) Other duties as assigned from time-to-time by superior authorities.

### **3.12 Role of Stenographer**

- (i) To assist the officers of the Directorate in all secretarial matters.
- (ii) Ensuring proper maintenance and checking of all records/ registers.
- (iii) Ensuring maintenance of guard files of circulars, notifications and instructions, register of files, attendance register, casual leave register, service book.

- (iv) Ensuring completeness, accuracy and timely submission of all the reports and proper maintenance of the supporting registers.
- (v) To take dictation, maintenance of files and any other work assigned by the concerned officers.
- (vi) Attending to inward and outward telephone calls.
- (vii) Keeping note of engagements, meetings and reminding the officer well in time.
- (viii) Getting required papers ready for meetings and appointments.
- (ix) Maintaining files relating to minutes of meetings and discussions and sending intimations regarding follow up action.
- (x) Keeping a record of files movement to and from the officer.
- (xi) Circulation of tour programmes and attending to arrangements relating to tours.
- (xii) Bringing to the notice of the officer important pending matters which requires his urgent attention.
- (xiii) Any other work of official nature specifically assigned (including typing and comparison work, maintenance of confidential files, maintenance of copying register).

### **3.13 Role of MTS**

- (i) Movement of files / Dak and cleaning of office.
- (ii) Supervising general cleanliness and upkeep of the section/units done by contractual staff.
- (iii) Arranging the furniture, records and other documents/ registers in the office rooms.
- (iv) Dusting of furniture.
- (v) Physical maintenance of records of the section/office.
- (vi) Making available records as and when required.
- (vii) Placing of papers in relevant files.
- (viii) Carrying of files and other papers within the building.
- (ix) Operating and maintaining photocopier machine and sending of FAX.
- (x) Other non-clerical work in the section/unit/office.
- (xi) Physical maintenance of records of the section/office.
- (xii) Making available record as and when required.
- (xiii) To assist in routine office work like diary, dispatch including on computer.

- (xiv) Responsible for carrying office files/ records to CBDT or any other office, when required.
- (xv) Other duties as assigned from time-to-time by superior authorities.

\*\*\*\*\*







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