

Citizens'/Clients' Charter
of
Department of Expenditure
(Ministry of Finance)
Kartavya Bhawan 1, New
Delhi, Pin Code: 110001

http://www.doe.gov.in

Month of issue: May, 2024

Next Review: April,2027

A. Preface

The Department of Expenditure is primarily the nodal Department under Ministry of Finance entrusted with the functions of overseeing Public Financial Management System in the Central Government, the matters connected with States' finances, implementation of the recommendations of the Finance Commission and Central Pay Commission, monitoring of audit comments/observations, preparation of Central Government Accounts. It further assists central Ministries/Departments in controlling the costs and prices of public services, reviewing systems and procedures to optimize outputs and outcomes of public expenditure. The principal activities of the Department include overseeing the expenditure management in the central Ministries/Departments through the interface with the Financial Advisers and the administration of Financial Rules/Regulations/Orders, pre-sanction appraisal of major schemes/projects and handling bulk of the central budgetary resources transferred to States.

The Department of Expenditure does not cater services directly to the citizens as such. The major part of the services or functions of this Department are concerned with the line Ministries / Departments under Central Government / State Governments/Autonomous Bodies and Government Employees. However, since the mandate of Department of Expenditure is overseeing the expenditure management in optimizing efficacy in Public Finance, its functions directly or indirectly impact the lives of Citizens. Further, this Department renders services in providing information relating to its activities directly to Citizens under the RTI Act, 2005 and also deals with disposal of all grievances/ complaints within prescribed time frame to the public related to the Department.

B. Our Vision

To support equitable and sustainable economic development and financial stability through sound public finance policies and public resource management, governance and accountability to deliver value for public money and fiscal responsibility.

C. Our Mission

Promote development through high quality public expenditure, improve government wide financial management based on sound financial and human resources by rationalizing and prioritizing government expenditures through technology based and other expenditure control and resource allocation measures thereby maximizing the impact of scarce resources.

D. Our Functions/ Services

1. Matters relating to Financial rules and regulation and delegation of financial powers.
2. Financial sanction relating to all Ministries and office of the Government of India, which are not covered by powers delegated or conferred by the rules or by any general or special orders.
3. Review of the staffing of Government establishments with a view to securing economy.
4. Advice to Ministries and Government Undertakings on Cost Accounts matters and attending to Cost Investigation work on their behalf.
5. Matters relating to Indian Audit and Accounts Department.
6. Matters relating to the Controller General of Accounts including-

(a) general principles of Government accounting relating to Union or State Governments and form of accounts, and framing or revision of rules and manuals relating thereto;
(b) reconciliation of cash balance of Union Government with Reserve Bank in general and, in particular, of Reserve Deposits pertaining to Civil Ministries or Departments;
(c) overseeing the maintenance of adequate standards of accounting by Central Civil Accounts Offices;
(d) consolidation of monthly accounts, preparation of review of trends of revenue realization and significant features of expenditure etc. and preparation of annual accounts (including Summary, Civil Appropriation Accounts) showing under the respective heads, the annual receipts and disbursements for the purpose of the Union Government;
(e) administration of Central Treasury Rules and Central Government Account (Receipts and Payments Rules 1983);
(f) coordination and assistance in the Introduction of management accounting system in Civil Ministries or Departments;
(g) cadre management of Group 'A' (Indian Civil Accounts Service) and Group 'B' Officers of the Central Civil Accounts Offices;
(h) matters relating to the Central Civil Accounts Staff belonging to Group 'C' and 'B' Officers of the Central Civil Accounts Offices;
(i) disbursement of Pension through Public Sector Banks (PSBs) in respect of Central Civil Pensioners, Freedom Fighters, High Court Judges, Ex-M.P.s and Ex-Presidents.

7. Release of Central Assistance for : the State's Annual Plan, Centre's Share of State's Calamity Relief Funds, Assistance form National Calamity Contingency Fund, up-gradation grants and grants for rural/urban local bodies and other grants as recommended by the successive Finance Commissions.
8. Analysis of the States' Finance, financial problems of States and Fiscal Reforms Programmers of the States.
9. Participation in formulation of Annual/Five year Plan of Central Ministries and Public Sector Undertakings (PSUs), Assessment of Internal and Extra Budgetary Resources of Central Public Sector Undertakings (PSUs) for funding the Plan.
10. Scrutiny of Central and State Legislation having financial and economic implications.
11. Appraisal and approval of Plan Investment/expenditure proposals of Central Ministries/PSUs. Matters relating to Expenditure Finance Committee (EFC)/ Public Investment Board (PIB) procedures and Secretariat work for the PIB.
12. Appraisal/Approval of Capital Restructuring/revival proposals of Central Public Sector Undertaking (PSUs).

. Our Clients/Stake Holders

- All Central Ministries/Departments
- Public Sector Enterprises/Autonomous Bodies
- State Governments and their agencies & Local bodies
- Indian Audit & Accounts Department (C&AG)
- 0/o Controller General of Accounts (CGA)
- 0/o Chief Adviser(Cost) (CAC)
- 0/o Central Pension Accounting Office (CPAO)
- Arnn Jaitley National Institute of Financial Management(AJNIFM)
- Members of the Indian Audit & Accounts Service(IA&AS)
- Members of the Indian Civil Accounts Service(ICAS)
- Members of the Indian Cost Accounts Service(ICoAS)
- Employees of the Departments

. Service Delivery Standards:

- The main functions of Department of Expenditure as per Allocation of Business Rules are dealt with in Divisions/Wings i.e. Personnel & Establishment , Public Finance (States) & Public Finance (Central) and Public Procurement Division headed by Special Secretary/Additional Secretary /Joint Secretary/Adviser.
- The following policy matters concerning
  - **Establishment/ Service** matters particularly of Government Servants e.g. Pay & Allowances, Pension, creation /up-gradation/abolition of posts under Governments; and
  - **Public Finance** e.g economy austerity measures on public expenditure, Financial Rules, Rationalization of staffs, Financial assistance to States, Public Procurement, Appraisal of proposals of Public Funded Schemes of other Ministries/Departments (DCN), Grant-in-Aid as per Finance Commission recommendations, etc are dealt with in the Department.
  - **In addition Citizen Centric work** e.g disclosure of information under relevant provisions of the RTI Act, 2005, Public Grievances, Complaints of corruption and Petitions from general public, VIP references, Court Cases,

    Sexual Harassment complaints related to Department of Expenditure are also dealt with.

The Citizen Centric service framework of this Department is as under:

SI. No	Indices of Services	Details of Nodal Officer
1.	Complaints of Corruption/ irregularities against Public Servants	Sh. Sanjay Prasad, Additional Secretary & Chief Vigilance Officer, Department of Expenditure, Ministry of Finance, Room No.161, North Block, New Delhi. Phone : 011 2309 3382 Email : js.pfc2.doe@gov.in
2.	Grievance Redressal Mechanism	Shri Pradeep Kumar Singh, Joint Secretary, Department of Expenditure, Ministry of Finance, Room No. 74B, North Block, New Delhi. Phone: 011-2309 3290 Email: singh.pk@nic.in
3.	Complaints of Sexual Harassment related to Department of Expenditure	Smt. Hema Jaiswal, Deputy Director General (PFC II) & Chairperson (Internal Complaints Committee), Department of Expenditure, Ministry of Finance, Room No. 167-C, North Block, New Delhi-110001. Telephone: 011 2309 2578 Email: hema.iais@nic.in
4.	Regular updating of Department of Expenditure Website	Shri Pradeep Kumar Singh, Joint Secretary, Department of Expenditure, Ministry of Finance, Room No. 74B, North Block, New Delhi. Phone: 011-2309 3290 Email: singh.pk@nic.in
5.	Disclosure and providing Information under the RTI Act, 2005	Shri Amarjit Singh, Deputy Secretary, Department of Expenditure, Ministry of Finance, Room No. 504, Lok Nayak Bhawan, Khan Market, New Delhi-110003. Telephone: 011 24617753 Email: sine:h.amari itlmi:,ov.in

G. ORGANISATION STRUCTURE

The functions of the Department of Expenditure are distributed amongst Units/Division headed by Special Secretary/Additional Secretary/ Joint Secretary /Adviser.

2. The work allocation of each Unit under Divisions along with name, address, fax / telephone number, e-mail id of the Unit Heads and the other officers can be accessed on-line ***at http://doe.gov.inl -> Division***

H. SUGGESTIONS/INPUTS FOR IMPROVEMENTS:

Feedback from the recipients/ stakeholders and citizens on services provided by the Department is welcome. We believe that suggestions and complaints enable us to improve the standards of service delivery and make the Department more responsive to its clients. Feedback/suggestions for improvement of the Citizens' Charter may be sent to:

DS/Director (Admn.),
Department of Expenditure,
Ministry of Finance,
North Block, New Delhi-110001.

I. MONTH AND YEAR OF NEXT REVIEW

April, 2027

Abbreviations used:

Abbreviation	Stand for
AJNIFM	Arnn Jaitley National Institute of Finance & Management, Faridabad
CPAO	Central Pension Accounting Office
CVO	Chief Vigilance Officer
DCN	Draft Cabinet Note
DFPR,1978	Delegation of Financial Powers Rules,1978
DoE	Department of Expenditure
GFR,2017	General Financial Rules, 2017
GoI	Government of India
ICC	Internal Complaints Committee
SIU	Staff Inspection Unit
RTIAct	Right to Information Act,2005
POSH Act	Protection of Women from Sexual Harassment at Workplace Act, 2013

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