Government of India

Ministry of Finance

Department of Expenditure

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1. Financial rules and regulations and delegation of financial powers.
2. Financial sanction relating to all Ministries and offices 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. 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 realisation 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 ‘D’;
   (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 from 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’ Finances, day to day financial problems of States and Fiscal Reforms Programmes 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 Undertakings (PSUs).