

F.No. 2(32)-B(AC)/2020  
Ministry of Finance  
Department of Economic Affairs  
( Budget Division )  
...


New Delhi  
23<sup>rd</sup> September, 2020.

OFFICE MEMORANDUM

**Subject: Review of norms for re-appropriation of funds -regarding.**

The undersigned is directed to refer to Department of Expenditure's O.M. No. 1(4)-E.II(A)/05 dated 22.2.2006 and Government of India's Decision No.6 below Rule 10 of Delegation of Financial Power Rules, 1978 regarding delegation of financial power rules to Ministries/Departments.

2. Ministries/Departments are delegated powers for augmentation of funds through re-appropriation in cases where augmentation is less than ₹ 5 crore.
3. In view of the exceptional situation in the current year, with the prevalent pandemic situation, the provisions made under 'Foreign Travel Expenses', 'Domestic Travel Expenses', 'Advertising and Publicity', may not be utilised in full. Additionally, in this pandemic situation capital expenditure needs to be protected.
4. Considering the above scenario, it is felt that restrictions have to be placed on the re-appropriations from these Object Heads.
5. Ministries/Departments, irrespective of the amounts shall seek the prior approval of this Ministry (from Department of Expenditure) for re-appropriation in respect of the following cases for FY 2020-21:
  - (a) Re-appropriation of funds from the object heads 'Domestic Travel Expenses', 'Foreign Travel Expenses', 'Office Expenses', 'Other Administrative Expenses' and 'Advertising & Publicity.'
  - (b) Re-appropriations from the Object Heads under the Capital Section to Object Heads within the same section or/and Revenue Section.
6. This has the approval of Secretary, Department of Expenditure.

  
( Vyas R. )  
Deputy Secretary ( Budget )

Cabinet Secretary  
All the Secretaries of Ministries/Departments  
Controller General of Accounts, Ministry of Finance  
Secretary (Defence-Finance), Ministry of Finance  
Member Finance, Ministry of Railways  
Member (Finance), Department of Telecommunications  
All the Financial Advisers of Ministries/Departments  
Office of the Comptroller & Auditor General of India.