

F.No.2/1/E.II(A)/05
Govt. of India
Ministry of Finance
Department of Expenditure

New Delhi, dated the 21st March, 2005.

OFFICE MEMORANDUM

Subject : Reappropriation of funds – regarding.

It has been observed that the proposals for reappropriation of funds received in this Department generally lack certain details that are required by this Department for processing the proposals. All Ministries/Departments are advised to ensure that their proposals for reappropriation, inter-alia, have the following information/details :-

- [a] All proposals are required to be sent with the approval of the Financial Adviser and the administrative Secretary concerned.
- [b] Exact provisions of DFPRs or rules under which approval of this Ministry is required need to be indicated. It is reiterated here that in terms of GID 6 below Rule 10 of DFPRs, reappropriation for 'establishment' related heads only need to be sent to this Department. Proposals for reappropriation to non-establishment related heads may be sent to Budget Division of Deptt. of Economic Affairs.
- [c] Position whether the proposal attracts the provisions of New Service or New Instruments of Service should be indicated.
- [d] Proposal is required to be furnished in the prescribed proforma for reappropriation duly signed by the competent authority.
- [e] In the proforma for reappropriation, the position regarding Plan/Non-Plan, Voted/Charged and Capital/Revenue needs to be clearly indicated. (These details are required to be furnished both for *From and To side*). Specific reasons for **savings** and **excess** expenditure are also required to be mentioned in the proforma.
- [f] Proposals, where the reappropriation exceeds the RE level of the heads being augmented, reasons as to why the requirement was not taken up at RE stage or for shortfall need to be clearly mentioned. In this context, the position whether the reappropriation is within the overall RE of the grant needs to be indicated.
- [g] In cases where reappropriation is proposed from the head 'Salary', in relaxation of GID (7) below Rule 10 of DFPRs, it may be confirmed that savings in any other head under the grant are not available.


(Rubina Ali)

Under Secretary to the Govt. of India

To

Financial Advisers of all Ministries/Departments of Govt. of India.