

New Delhi,
24th March, 2020.

OFFICE MEMORANDUM

Subject: Delegation of Financial Powers for re-appropriation of funds in 2019-2020.

The undersigned is directed to invite the attention of the Ministries/Departments to Rule 10 of Delegation of Financial Power Rules and the decisions thereunder, wherein approval of Secretary, Department of Expenditure is mandated for any augmentation through re-appropriation of funds under any primary unit of appropriation within the same section of the grant if the augmentation through re-appropriation involves sums of more than ₹ 5 crore.

2. Considering the current situation arising out of COVID-19 and the skeletal presence of work force in offices, it has been decided to delegate the powers vested with Secretary, Department of Expenditure to Secretaries of administrative Ministries/Departments for re-appropriation of funds/savings available in the same section of the grant/appropriation as a **temporary measure** in the current financial year. However, cases of such re-appropriation executed in the current fiscal with this delegation may be sent to this Ministry for obtaining the *ex-post facto* approval of Secretary, Department of Expenditure by 15th April, 2020.
3. It may please be noted that while approving the re-appropriation proposals, the extant restrictions, as stipulated in Department of Expenditure's O.M.No.1(4)/E.II(A)/05 dated 22.2.2006 and this Division's O.M.No.1(23)-B(AC)/2005 dated 25.5.2006, may also be followed strictly. The overall expenditure shall be kept within RE 2019-20 of the concerned Demand/Grant.
4. This has the approval of Secretary, Department of Expenditure.


(Anjana Vashishtha)
Deputy Secretary (Budget)

Cabinet Secretary, Government of India
Secretaries of all Ministries/Departments
Secretary (Defence Finance), Ministry of Defence/Financial Commissioner, Ministry of Railways, Member (Finance), Department of Telecommunications
Financial Advisers of all Ministries/Departments

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