F.No. 1(5)-B(AC)/2020  
Ministry of Finance  
Department of Economic Affairs  
(Budget Division)  

New Delhi,  

OFFICE MEMORANDUM


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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