

North Block, New Delhi  
Dated 1<sup>st</sup> April, 2024

**OFFICE MEMORANDUM**

Subject: Re-appropriation of funds – Revised Guidelines – reg.

The undersigned is directed to refer to Rule 10 of Delegation of Financial Powers Rules (DFPR), 2024, which deals with general conditions and delegation of power for the Ministries/Departments for appropriation/re-appropriation of funds. Accordingly, this Department has revised norms for the re-appropriation of funds to bring more flexibility to enable Ministries/Departments to manage their budget and to decide on the nature and limit of expenditure.

2. Accordingly, all previous orders/instructions issued in this regard will become null and void from the date of issue of this O.M.

3. All Ministries/Departments should ensure that there is no violation of revised norms for re-appropriation of funds. Further, the following points should be adhered to while resorting to any re-appropriation of funds :-

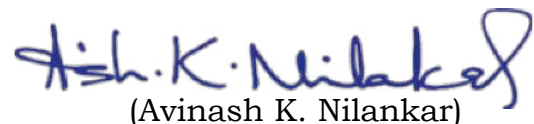
- i. No re-appropriation shall be made during the first quarter of a financial year without the prior approval of Ministry of Finance.
- ii. No re-appropriation shall be made from savings arising under various Central Schemes or Centrally Sponsored Schemes to augment the provisions of Establishment Expenditure of a Ministry/Department without the prior approval of Ministry of Finance.
- iii. Normally the savings available under mandatory 10% provision earmarked for the northeast areas are not available for re-appropriation to meet other additionalities under non-northeast area expenditure. However, if there has been overall reduction in total expenditure ceiling of any ministry/department at Revised Estimate Stage and the savings under northeast areas as corollary is available, the same may be used to meet the additionalities under the other items in order to avoid bloating of appropriations.
- iv. All proposals of re-appropriation of funds, which require approval of Ministry of Finance, relating to establishment related expenditure of a Ministry/Department, referred to Pers. Division of Department of Expenditure while all other proposals may be referred to Budget Division, Department of Economic Affairs.
- v. Monetary Limits for re-appropriation powers of Ministries/Departments:

<b>Nature of Expenditure</b>	<b>Object Heads</b>	<b>Delegated Power Administrative Department/Ministry</b>
Establishment Expenditure *	Office Expenses, Other Revenue Expenditure, Domestic Travel Expenses, Foreign Travel Expenses	Up to Rs.2 crore.
	Minor Works, Professional Services, Rewards, Leave Travel Expenses, Training Expenses, Materials and Supplies, Cost of Ration, Fuels and Lubricants, Minor Civil and Electric Works, Repair and Maintenance, Bank and Agency Charges and Loss in Exchange	Up to Rs.5 crore.
Non-Establishment Expenditure	All other object heads	Up to Rs 15 crore.

\* As per Annexure B to the Ministry of Finance's OM No.1(22)-B(AC)/2022 dated 23.02.2024

### **Reporting Limit to Parliament on Re-appropriation**

- Any order for re-appropriation, issued during a financial year, which has the effect of increasing the budget provision under any line item ending at an object head by more than 20% of Budget Estimates or ₹100 crore, whichever is more, shall be reported to the Parliament along with the last batch of Supplementary Demands of the financial year. However, if such an order is issued after the last batch of supplementary demands, prior approval of Department of Expenditure shall be obtained by the concerned Department.

  
(Avinash K. Nilankar)

Dy. Secretary to the Government of India

To

All Ministries / Departments of Government of India, C&AG (with spare copies) UPSC, etc., as per the standard endorsement list

Copy also forwarded to:

Financial Advisors of all Ministries/Departments of Government of India