

***Chapter-XXXII**

Reappropriations and Revised Estimates

32.01 Reappropriations:-

When it is not possible to confirm expenditure on services or items specified under certain heads exactly to the amount allotted under subordinated heads, efforts are made to provide the same from the saving available under the other subordinate heads. The procedure is known as Reappropriation. Reappropriation should be proposed after taking into account the funds of entire year and only when it is known or anticipated that the unit funds are to be transferred will not be utilized in full or that savings can be effected for the sub unit. Funds shall not be reappropriated from a unit with the intention of restoring the diverted appropriation to that unit when savings become available under the other units later in the year. The appropriation audit is conducted by AG by sub heads. Transfer of funds from one sub head to another will constitute the smallest unit of reappropriation except when declared otherwise.(161 to 179 MBM)

32.02 Six, Eight and Nine monthly revision of Budget Estimate:-

The Six, Eight and Nine monthly revised estimates of the department will be prepared by the Principal C.C.F. and submitted to Govt. These revised estimates will be prepared with the help of the summaries of revenue and expenditure received from the conservator. (180 to 188 MBM)

