

PART C—APPROPRIATIONS AND RE-APPROPRIATIONS

When a grant has been voted by the Legislative Assembly, the amount voted, together with any sum assigned to the same major head or heads of account which does not require the vote of the Assembly, is communicated to the High Court by the Finance Department in the shape of lump sums allotted under minor and sub-heads of account distributed under one or more of the following heads:-

Primary units of appropriation.

Primary Units of Appropriation

1. Pay of Officers.
2. Pay of Establishments.
3. Travelling allowances.
4. Other allowances and honoraria.
5. Contingencies.
6. Grants-in-aid, contributions and donations.
7. Works.
8. Assignments and compensations.
9. Establishment charges paid to other Governments, Departments, etc.
10. Reserve.
11. Suspense.

2. Out of the supply allotted in each primary unit of appropriation, the High Court, and any officer to whom it has distributed supply, has full power to appropriate sums to meet expenditure falling under that unit, provided that-

Appropriation of the supply.

- (a) supply provided for charged items of expenditure must not be appropriated to votable items, and without the previous consent of the

Finance Department, supply provided for voted items must not be appropriated to charged items ;

- (b) supply must not be appropriated to any item of expenditure which has not been sanctioned by an authority competent to sanction it ;
- (c) supply shall be appropriated only to objects for which the grant is sanctioned ;
- (d) no expenditure shall be incurred without previous approval of competent authority on objects the demands for which have been specifically refused or the provisions for which has been specifically reduced either by the Legislature or by the Government ;
- (e) supply shall not be appropriated towards expenditure which should be met from a contract contingent grant beyond the amount specified in the grant.

Re-appropriation.

3. No re-appropriation can be sanctioned by Controlling or Disbursing Officers, except from one secondary unit to another secondary unit subordinate to the same primary unit.

Ditto.

4. Other re-appropriations require the sanction of the High Court, and are subject to the same rules as those set out in paragraph 2 above.

Application for additional appropriation.

5. Applications for additional appropriations shall be prepared in Form B.M. 33 and shall set forth the particular primary unit of appropriation, the provision for which has been exceeded or is likely to be exceeded.

Reasons.

6. The reasons for the insufficiency of the appropriation and remarks regarding re-appropriations should be given in the form by the Disbursing Officer, and also, if necessary, by Controlling Officer, and the Head of the Department. No separate re-appropriation statement or covering letter is required.

7. If the amount shown in column 2 includes any additional appropriation already sanctioned during the year, the number and date of the order sanctioning it should be quoted.

Additional appropriation already sanctioned should be mentioned.

8. The application will be numbered and dated by the Disbursing Officer, and subject to paragraph 11 below, forwarded through the Controlling Officer to the High Court.

Submission of the application.

9. The officer forwarding the application should endeavour to suggest a source of re-appropriation; and if he is competent to sanction it himself he should do so, instead of forwarding the application.

Duty of forwarding authority.

10. All applications for additional appropriations must be submitted by the Disbursing Officer as soon as the necessity can be foreseen and should not be postponed.

Prompt submission of the application.

11. In the case of applications for additions to contract contingent grants for the current year only, the Disbursing Officer should report the savings, if any, from his grant for the previous financial year.

Additions to contract contingent grants.