

**Government of West Bengal  
Finance Department  
Budget Branch**

No. 705 -F.B.

Dated Kolkata, the 19<sup>th</sup> August, 2013.

**NOTIFICATION**

**Sub: INTRODUCTION OF ONLINE RE-APPROPRIATION SYSTEM**

For some time past the Government in Finance Department was considering improving the present procedure of re-appropriation for speedy implementation of the development projects by the Department within the approved Budget provision. It has been decided by the Government in Finance Department to decentralise the power of re-appropriation from the Finance Department to the concerned Administrative Department by introducing 'On-line Re-appropriation System' as an e-Governance activity with a view to establishing accountability, transparency and uniformity in the system in a centralised manner. Accordingly, the Governor is pleased to prescribe the Following Guidelines for the 'On-line Re-appropriation System':

**Existing Re-appropriation Procedure**

Appropriation is the allocation of funds by the Legislature to meet specified expenditure of different Departments under different Grants. Re-appropriation means the transfer of funds from one detailed head to another detailed head within the Departmental Grants. At present all Orders sanctioning Re-appropriation are issued from the Administrative Department with the prior approval of Finance Department, Group- 'N'.

**New On-line Re-appropriation System**

**A. General Guideline for re-appropriation:**

1. The Administrative Department shall log-on to Finance Department web-site [<http://www.wbfin.nic.in/>] and click to 'On-line Re-appropriation System' link. The User-Id would be the same used-ID which is used by the Administrative Department for 'Plan Fund Release Information System'. The initial Password would be the same Password which is used by the Administrative Department for 'Plan Fund Release Information System' and after first time log-in the Authorised Officer of the Administrative Department shall change the password according to his/her choice.
2. Financial Advisor [F.A.] of the concerned Administrative Department with the approval of the Departmental Secretary shall re-appropriate the fund. F.A's U.O. No. in respect of the re-appropriation shall be mentioned in the 'On-line Re-appropriation System'.
3. The F.A. of the concerned Administrative Department should ensure that the re-appropriation has been sanctioned as per guidelines prescribed in this Order. The Department where the F.A. System has not yet been introduced, the Officer in the rank of Joint Secretary and above as authorised by the Secretary of the Department for the re-appropriation should ensure the same.
4. Re-appropriation shall be allowed after passing of full budget by the Legislature.

5. Re-appropriation shall not be made merely because of utilising the saving under any head. It should be for specific purpose and should be allowed with proper justification. It should not be done merely to avoid lapses of fund.
6. Before making any re-appropriation the administrative Department should ensure that the re-appropriated fund will be actually required and no saving will occur.
7. Grant as a whole should not be exceeded due to such re-appropriation. It should be within the overall Budgetary Allocations under the Demand of the concerned Department and within the available balance as on the date of re-appropriation.
8. The Department shall be authorised to re-appropriate within its own Demand [Demand Number] for that Department [Departmental Code] only.
9. Re-appropriated fund should not be used to undertake payments of an unapproved scheme/project or unapproved recurring liability or unauthorised employment. Re-appropriation does not mean sanctioning of any new service on any new post or any recurring liability of the State.
10. Re-appropriation should be only in multiples of Rs.1000/-.
11. Sanction Order for Re-appropriation shall be generated from the 'On-line Re-appropriation System' with system generated Sanction Number. Copy of the Order shall be sent to the Offices of the Accountant General, West Bengal and the Finance (Budget) Department.

**B. Re-Appropriation shall be admissible in following cases:**

1. Revenue Head to Revenue Head (Revenue Major head: 2000 to 3999)
2. Capital Head to Capital Head (Capital Major Head: 4000 to 5999)
3. Non-Salary Head to Salary Head [Detailed Head 01]
4. Salary head [Detailed Head 01] to Wages head [Detailed Head 02]
5. Other Office Expense Head [Detailed Head 13-04] to Other Heads
6. Grants-in-Aid-Other Grants (Detailed Head 31-02) to Grants-in-Aid for Capital Expenditure (Detailed Head 35)

**C. Re-Appropriation shall not be admissible in the following cases:**

1. During the 'Vote-on-Accounts'.
2. After 10<sup>th</sup> day of March in respect of Budget provision of that financial year.
3. Revenue Head To Capital Head & *vice versa*
4. Voted To Charged & *vice versa*
5. Plan Head To Non-Plan Head & *vice versa*
6. In any Loan Head [Major Head 6000 and above]
7. In Detail head Investment [Detailed head 54]
8. In Detail head Subsidies [Detailed head 33]
9. In Grants-In-Aid Other Grants [Detailed Head 31-02] or Grants-in-Aid for Capital Expenditure (Detailed Head 35) from other head.
10. In any newly opened head which is not shown in Budget Publication or re-appropriation to a head where there is no budget provision
11. Salary Head [Detailed Head 01] to Non-Salary Head.

