

182. The sanction to an estimate must on all occasions be looked upon as strictly limited to the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate or a definite work should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

Savings due to the abandonment of a substantial section of any project sanctioned by any authority are not to be considered as available for work on other sanctions without the further sanction of that authority.

A substantial section of a project shall be considered to have been abandoned, if the estimated cost of the work in such section is not less than 5 per cent of the total sanctioned cost of the project, excluding in the case of irrigation project, the estimated cost of the headworks as originally approved.