

No.04/09/2025-Bgt-I (Part-I)
Government of India
Ministry of Home Affairs
(Budget-I Section)

Open Gallery, Hall No. 7
Major Dhyan Chand National Stadium
New Delhi, dated 05th February 2026

OFFICE MEMORANDUM

Subject: Final Estimates/ Surrender of Savings w.r.t Grant No.51 (Police) - reg.

The undersigned is directed to state that the **Revised Estimates (RE) 2025–26** have been communicated to all stakeholders. Necessary allocations have been made or are being made through **re-appropriation/Supplementary Grants**, wherever proposals have been received from the concerned Divisions/Organisations.

2. It is reiterated that:

- I. In cases where provisions have been **reduced at the RE stage**, the corresponding savings shall be **surrendered by 10.02.2026**.
- II. Where provisions have been **enhanced and in case funds are needed**, separate proposals for **additional funding requirements** shall be forwarded to this Section at the earliest, not later than 10.02.2026.

3. All Budget Controlling Authorities shall assess their head-wise requirement of funds for the remaining period of the financial year 2025–26, in accordance with the Ministry of Finance instructions on cash management, particularly the expenditure restrictions during the last quarter and the month of March 2026.

4. Details of actual expenditure along with the anticipated month-wise expenditure for the remaining months of FY 2025-26 within the approved RE 2025–26 under each head of account shall be furnished in the prescribed pro-forma to reach the undersigned by 10.02.2026, along with brief, specific reasons for variation from the RE outlay. Generic statements such as “as per trend,” “as per actual requirement,” or “due to fewer proposals/claims” shall not be used. Demands beyond RE 2025–26 shall be avoided unless supported by strong and valid justification.

5. Requests for additional funds or surrender of savings shall be considered only if reported within the prescribed timelines (10.02.2026). Requests received after the due date shall not be entertained.

6. In case the required information is not received by the stipulated date, Final Estimates / surrender of savings shall be decided on the basis of expenditure reported by the Office of the CGA and the instructions of the Ministry of Finance. The

information shall be furnished strictly in the prescribed format as per the enclosed Annexure only.

7. This issues with the approval of the Pr.CCA (H).

हिरेश
05/2/26

(Hirdesh Patel)

Deputy Controller of Accounts

Telephone: 2307-2237

To:

- SS(IS), All Additional Secretaries and Joint Secretaries in the Ministry of Home Affairs;
- Joint Secretary (Security), Cabinet Secretariat, North Block, New Delhi;
- As per the standard address list enclosed.

Copy also forwarded for information to:

- i. AS & FA (Home) / Pr. CCA (Home)/ CCA (Home) / CA (Budget)
- ii. Under Secretary (Bgt-II) / SO (Budget-II)
- iii. SO (IT) — with the request to upload the Office Memorandum along with its annexure on the MHA website (under “What’s New”) as well as on e-Office.