

No. 04/09/2025-Bgt.I
Government of India/भारत सरकार
Ministry of Home Affairs/गृह मंत्रालय
Budget-I Section

Hall No. 7, 2nd Floor
MDCNS, New Delhi -110001
Dated the 27th August 2025

OFFICE MEMORANDUM

Subject: Formulation of RE 2025-26 and BE 2026-27 - reg.

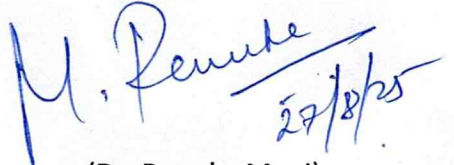
The undersigned is directed to state that the Ministry of Finance is expected to issue the Budget Circular shortly, calling for detailed proposals for the Revised Estimates (RE) 2025-26 and the Budget Estimates (BE) 2026-27. To adhere to strict timelines, it is strongly advised that the budget allocations under BE 2025-26 be carefully reviewed in light of expenditure trends, progress of works, and related factors, so that realistic estimates may be prepared for inclusion in the proposals for RE 2025-26 and BE 2026-27.

2. The Audit and the Public Accounts Committee (PAC) have repeatedly raised concerns on the following grounds:
 - Budget Estimates and Revised Estimates are often unrealistic;
 - Supplementary Demands obtained from Parliament are not fully utilized; and
 - Re-appropriation of funds is undertaken arbitrarily, leading to avoidable infructuous expenditure.
3. To avoid recurrence of such issues, the following points should be kept in mind while reviewing and finalizing proposals for RE 2025-26 and BE 2026-27:
 - Prioritize activities and schemes, and identify those which may be eliminated, downsized, or merged with other schemes/activities.
 - Take into account past performance in achieving both physical and financial targets, as well as any bottlenecks encountered.
 - For new or recently initiated projects/schemes, factor in the anticipated time for obtaining final approval from the Competent Authority, expected implementation delays, institutional capacity to execute as scheduled, and constraints on expenditure by implementing agencies.
 - Undertake a thorough ground-level assessment to ensure accurate projections in all cases.
4. Proposals, including those relating to CAPFs, CPOs, and Attached/Subordinate Offices, along with detailed justifications duly approved by the respective Administrative Divisions, should be submitted separately for each of the following grants in the enclosed pro forma (Annexure-I) by **15th September, 2025**:

Grant No.	Officer
49 & 50	Sh. Ishwar Sendre, Under Secretary
51	Sh. Vinay Muthukumar, Dy. Controller of Accounts (Home)

5. Care should be taken to submit separate proposals for each grant wherever an organization/division falls under more than one grant. A soft copy (Word/Excel and searchable PDF) must also be sent to **sobud1-mha@nic.in** without fail.
6. All communications must invariably include contact details, including email ID, landline, and mobile number.

Encl: As above



(Dr. Renuka Mani)

Controller of Accounts (Home)

Tele No. 2307-2237

To,

1. AS (CTCR) / AS (FFR & DM) / AS (Admin) / AS (IS-I, CIS & P-II) / AS (WS) / AS (Police-I)
2. All Joint Secretaries of the Ministry of Home Affairs / Joint Secretary (Security), Cabinet Secretariat / Joint Secretary (DOL) / RGI
3. Directors / Dy. Secretaries / Under Secretaries in the Ministry of Home Affairs / Deptt. Of Official Language / RGI.

Copy forwarded for information and necessary action:-

1. Under Secretary (Cash), Ministry of Home Affairs, NDCC-II Building. New Delhi.
2. Section Officer, Cash -I, MHA, NDCC-II Building, New Delhi.
3. Section Officer, Parliamentary Committee on Official Language, 11, Teen Murti Lane, New Delhi.
4. Fire Adviser & Head of Office, Directorate General of Civil Defense, East Block VIII, Level VII, R.K. Puram, New Delhi-110066.
5. Joint Director (Budget), O/O the Registrar General of India, 2/A, Man Singh Road, New Delhi.
6. Director, National Civil Defence College, Ministry of Home Affairs, Nagpur- 440001.
7. Dy. Secretary, Inter-State Council Secretariat, Vigyan Bhavan Annexe, New Delhi.
8. Director, National Fire Service College, Ministry of Home Affairs, Nagpur.
9. Section Officer (Budget), Deptt. of Official Language, 4th Floor, NDCC II Building, Jai Singh Road, New Delhi.
10. Senior Accounts Officer, National Human Rights Commission, Manav Adhikhar Bhawan, INA, New Delhi.
11. Deputy Secretary, Zonal Council Sectt, Jam Nagar House, New Delhi.
12. D I G, National Disaster Response Force, Paryavaran Bhawan, CGO Complex, Lodhi Road, New Delhi
13. Section Officer (II A Unit), President's Sectt., New Delhi.
14. Under Secretary, Prime Minister's Office, South Block, New Delhi.
15. Under Secretary (Ad.-I), Cabinet Secretariat, Rashtrapati Bhawan, New Delhi.

16. Under Secretary (M&G), CS Division, MDCNS, New Delhi.
17. Under Secretary, O/o Principal Scientific Adviser to the Govt. of India, 310-A, Vigyan Bhavan Annexe, New Delhi.
18. Deputy Secretary, National Security Council Secretariat, 3rd Floor, Sardar Patel Bhawan, Parliament. Street, New Delhi- 110001.
19. Chairman, Land Ports Authority of India, Lok Nayak Bhawan, New Delhi.
20. Deputy Director (Admn), Sardar Vallabhbhai Patel National Police Academy, Ministry of Home Affairs, Hyderabad-500052
21. DD (Finance), NATGRID, Shivaji Stadium Annexe, New Delhi.
22. Joint Director, North Eastern Police Academy (NEPA), Umsaw, Ri-Bhoi District, Shillong, Meghalaya-793123.
23. SP (Admin), National Investigation Agency, Lodhi Road, New Delhi.
24. Assistant Deputy Director (Budget), Intelligence Bureau, S P Marg, New Delhi.
25. Deputy Director (Admin), Narcotics Control Bureau, West Block No.1, Wing No. 5, R.K. Puram, New Delhi.
26. Joint Director (Admin), NCRB, NH-8, Mahipalpur, New Delhi-110037.
27. Joint Director (Admin), Directorate of Co-ordination, Police Wireless, Block No.9, CGO Complex, New Delhi.
28. Under Secretary (Security), Cabinet Secretariat, Kartavya Bhawan-3, New Delhi
29. Assistant Director, (Admin), BPR&D, NH-8, Service Road, Mahipalpur, New Delhi-110037.
30. DIG (Admin), LNJP National Institute of Criminology & Forensic Science, Ministry of Home Affairs, Sector-3, Outer Ring Road, Rohini, Delhi-110085.
31. Senior Scientific Officer (FS) Central Forensic Science Laboratory/ DFS, Block No. 4, 4th Floor, C.G. O Complex, Lodhi Road, New Delhi.
32. Director, Central Forensic Science Laboratory (CBI), Block No.4, 4th Floor, C.G.O. Complex, Lodhi Road, New Delhi.
33. Director cum Chief Forensic Scientist, DFS, Block No9 CGO Complex, Lodhi Road, New Delhi.
34. Deputy FA, Central Reserve Police Force, Block No.1 CGO Complex, Lodhi Road, New Delhi-3.
35. Assistant Commandant, CRPF, Block No.1 CGO Complex, Lodhi Road, New Delhi-3.
36. Deputy Commandant, SAO (Fin), Assam Rifles, Shillong, Meghalaya. (Through Liaison Office, Assam Rifles New Delhi).
37. Assistant Commandant (Fin.), Border Security Force, Block No.1, CGO Complex, Lodhi Road, New Delhi.
38. Accounts Officer, Indo-Tibetan Border Police, Block No. II, CGO Complex, Lodhi Road, New Delhi.
39. Assistant Financial Adviser, National Security Guard, Mehram Nagar, Domestic Airport, Palam, New Delhi 110037.
40. Assistant Director (Accounts), Central Industrial Security Force, 13, CGO Complex, Lodhi Road, New Delhi.
41. DIG (Admn.), Sashastra Seema Bal, Block No. V (East), R.K. Puram, New Delhi-110066.
42. Financial Adviser to the Commissioner of Police, Delhi Police, MHA, New Delhi
43. AIG (A/Cs), Special Protection Group, SPG Complex, Adm. Block, Sector VIII, Dwarka, New Delhi.
44. Director (Finance), National Technical Research Organisation, Block- III, Old JNU Campus, New Delhi -110016.
45. Financial Advisor, National Disaster Management Authority, A-I, Safdarjung Enclave, New Delhi-110029.
46. Accounts Officer, National Institute of Disaster Management, I.P. Estate, New Delhi

47. Sr.Accounts Officer (A/Cs), Pay & Accounts Office, Departmental Accounting Organization of MHA, Khan Market, New Delhi.
48. Pr. Accounts Office (Admn.), Departmental Accounting Organisation of MHA, Room No. 6, MDCNS, New Delhi.
49. PAO (Cabinet Affairs), Ministry of PPG&P, C-1 hutments, Dara Shikoh Road, New Delhi;
50. Pay & Accounts Officer , Ministry of Personnel, Public Grievances and Pensions, 3rd floor, Lok Nayak Bhawan, Khan Market, New Delhi.

Copy also forwarded for information to:

- i. AS & FA (Home) / Pr. CCA (H)
- ii. CCA (H) / Dir (Fin-Home) / Director (Fin-Pers) /CA (Budget)
- iii. SO (Budget-II), MHA
- iv. SO (IT)-with the request to upload the OM & its annexure on the MHA Website (under what's New) as well as on e-office

Annexure – I

Proposals for RE 2024-25 and BE 2025-26

Grant No:

Name of the Divisions/ Organizations:

(Amount in thousands of ₹)

Sl. No.	Head of Account (15 digit)	BE 2024-25	Exp. till date	Proposed RE 2024-25	Proposed BE 2025-26	Justification for Variation (5)-(3)	Justification for Variation (6)-(3)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- Reasons for variation for both the Revised Estimates 2024-25 as well as for the Budget Estimates 2025-26 should be provided and it should be ensured that they describe the subject accurately.
- Further, the figures provided in the Revised Estimates 2024-25 and Budget Estimates 2025-26 **must be rounded to the nearest lakh**, for eg Rs 15,39,71,561 should be written as 1,54,000 thousand.