

MOST IMMEDIATE

F.N.2(15)-B(D)/2026
Government of India
Ministry of Finance,
Department of Economic Affairs

W.H-15022, Kartavya Bhawan – 1
New Delhi – 110001
Dated: the 11 March, 2026

OFFICE MEMORANDUM

Subject: Surrender of the Savings in the Grants for FY 2025-26 – reg.

Attention of all Ministries/Departments is invited to rule 62 (2) of GFR, 2017, which states that *“the savings as well as provisions that cannot be profitably utilised shall be surrendered to Government immediately, they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses”*.

2. If the savings which are yet to be surrendered, the last date for accepting the Surrender of Savings anticipated in the Grants for FY 2025-26 have been fixed as the **20th March 2026**. It is therefore, requested that the surrenders of savings under each unit of Appropriation may be sent to Budget Division, Ministry of Finance latest by **20th March 2026**.

3. While working out the details of such surrenders, the re-appropriations sanctioned during the year may also be taken into account. Wherever a provision is surrendered from an accounting head in which adequate provision did not exist in the original budget, it may be stated clearly in the communication proposing the surrender that the proposed surrender is covered by the re-appropriation of funds made earlier and/or by a supplementary grant (s). A copy of the relevant orders of re-appropriation may also invariably be sent to this Ministry along with proposal for surrendering the funds.

4. The Ministries/Departments are also requested to furnish the details of excess or shortfall in recoveries, receipts if any, in the respective Grants against the original estimates or recovery, while intimating the surrender of savings.

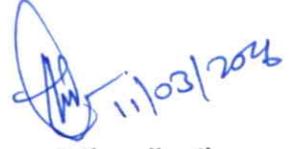
5. Although under gross system of budgeting, it is not necessary to surrender the recoveries, the excess or shortfall in recoveries, receipts are required for a review of the budgetary position with reference to the sanctioned provisions and to arrive at the net amount of surrender during the year. In order to ascertain the actual net expenditure under a particular Demand, the Ministries/Departments are also required to furnish the additional details of surrender of savings on **“Net basis (Gross - recoveries - receipts), latest by 20.03.2026**, in the following format:

(₹ in crore)

Details	Figures to be provided on Net Basis		
	BE 2025-26	RE 2025-26	Anticipated expenditure till 31.03.2026
Net Revenue Section			
Net Capital Section			

6. The proposals for surrender of savings (both on gross and net basis) may be sent by name to the concerned Under Secretary/Deputy Director as per list enclosed as **Annexure**.

7. This issues with the approval of Competent Authority.

Handwritten signature in blue ink, followed by the date '11/03/2024' written in blue ink.

(Sunil Bhagwat Chaudhari)

Director (Budget)

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Email: sunil.chaudhari08@nic.in

To,

1. Financial adviser (s) of All Ministries/Departments
2. Chief Controller of Accounts/Controller of Accounts of All Ministries/Departments
3. President's Secretariat/Lok Sabha Secretariat/Rajya Sabha Secretariat
4. Registrar of Supreme Court of India, UPSC and Election Commission of India

Copy to:

1. O/o Comptroller & Auditor General of India,
2. O/o Controller General of Accounts
3. O/o Controller General of Defence Accounts
4. PFC-I, PFC-II & PF-S Divisions, D/o Expenditure
5. NIC with the request to upload this OM on official website: dea.gov.in.

SECTION-WISE ALLOCATION OF DEMANDS

Sections	List of Demands
<u>DEMAND</u>	Health, Education & Social Welfare <ol style="list-style-type: none">1. Ministry of Ayush2. Department of School Education & Literacy3. Department of Higher Education4. Department of Health & Family Welfare5. Department of Health Research6. Ministry of Minority Affairs7. Department of Social Justice & Empowerment8. Department of Empowerment of Persons with Disabilities9. Ministry of Tribal Affairs10. Ministry of Women and Child Development
<u>SUPPLEMENTARY DEMAND</u>	Science, Environment & Forest, IT and MEA <ol style="list-style-type: none">1. Department of Atomic Energy2. Ministry of Earth Science3. Ministry of Electronics & Information Technology4. Ministry of Environment & Forests & Climate Change5. Ministry of External Affairs6. Department of Science & Technology7. Department of Biotechnology8. Department of Scientific & Industrial Research9. Department of Space10. Ministry of Statistics & Programme Implementation
<u>REPORT & COORDINATION</u>	Constitutional Authorities <ol style="list-style-type: none">1. Indian Audit and Accounts Department2. M/o Law & Justice3. Election Commission4. Supreme Court of India5. Ministry of Parliamentary Affairs6. President7. Vice President8. Rajya Sabha9. Lok Sabha10. Union Public Service Commission

<u>ACCOUNTS</u>	<p align="center">Pension, Posts, Telecom, Defence and Railways</p> <ol style="list-style-type: none"> 1. Department of Posts 2. Department of Telecommunications 3. Ministry of Defence (Civil) 4. Defence Pensions 5. Defence Services (Revenue) 6. Capital Outlay on Defence Services 7. Pension 8. Ministry of Railways
<u>PUBLIC DEPOSIT</u>	<p align="center">Commerce & Industry, Mining and Labour</p> <ol style="list-style-type: none"> 1. Department of Commerce 2. Department of Promotion of Industry and Internal Trade 3. Department of Heavy Industry 4. Ministry of Labour & Employment 5. Ministry of Micro, Small and Medium Enterprises 6. Ministry of Mines 7. Ministry of Skill Development & Entrepreneurship 8. Ministry of Steel 9. Ministry of Textiles
<u>WAYS & MEANS</u>	<p align="center">Finance & DEBT</p> <ol style="list-style-type: none"> 1. Department of Economic Affairs 2. Department of Expenditure 3. Department of Financial Services 4. Department of Revenue 5. Direct Taxes 6. Indirect Taxes 7. Appropriation - Interest Payment 8. Appropriation - Repayment of Debt
<u>FRBM & MTEF</u>	<ol style="list-style-type: none"> 1. Department of Public Enterprises 2. Department of Investment & Public Asset Management <p align="center">UTs</p> <ol style="list-style-type: none"> 3. Andaman and Nicobar Islands 4. Chandigarh 5. Dadra and Nagar Haveli and Daman and Diu 6. Ladakh 7. Lakshadweep 8. Transfers Delhi 9. Transfers to Puducherry 10. Transfers to Jammu and Kashmir

<u>BUDGET ADMINISTRATION</u>	<p>Urban Development, Chemicals & Fertilisers, Home, Personnel, Cabinet and I&B</p> <ol style="list-style-type: none"> 1. Department of Chemicals & Petrochemicals 2. Department of Fertilisers 3. Department of Pharmaceuticals 4. Ministry of Home Affairs 5. Police 6. Cabinet 7. Ministry of Housing & Urban Affairs 8. Ministry of Information & Broadcasting 9. Department of Personnel & Training 10. Central Vigilance Commission
<u>STATES</u>	<p>States, Energy and Rural Development</p> <ol style="list-style-type: none"> 1. Ministry of Coal 2. Ministry of Development of North Eastern Region 3. Transfers to State Governments 4. Department of Drinking Water and Sanitation 5. Ministry of New & Renewable Energy 6. Ministry of Panchayati Raj 7. Ministry of Petroleum & Natural Gas 8. Ministry of Power 9. Department of Land Resources 10. Department of Rural Development
<u>PLANNING & ALLOCATION</u>	<p>Agriculture & Allied and Physical Infrastructure</p> <ol style="list-style-type: none"> 1. Department of Agriculture & Cooperation 2. Department of Agricultural Research & Education 3. Ministry of Civil Aviation 4. Department of Consumer Affairs 5. Department of Food & Public Distribution 6. M/o Cooperation 7. Department of Fisheries 8. Department of Animal Husbandry, Dairying 9. M/o Food Processing Industries 10. Department of Water Resources, River Development & Ganga Rejuvenation 11. Ministry of Ports, Shipping & Waterways 12. Ministry of Road Transport & Highways
<u>NS Section</u>	<ol style="list-style-type: none"> 1. Ministry of Corporate Affairs 2. Ministry of Culture 3. Ministry of Planning 4. Ministry of Tourism 5. Ministry of Youth Affairs and Sports