

No. 04/06/2026-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 12th August 2026

OFFICE MEMORANDUM

Subject: Formulation of RE 2026-27 and BE 2027-28 - 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) 2026-27 and the Budget Estimates (BE) 2027-28. To adhere to strict timelines, it is strongly advised that the budget allocations under BE 2026-27 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 2026-27 and BE 2027-28.

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 2026-27 and BE 2027-28:

- 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 **26th August, 2026**:

Grant No.	Officer
49- MHA	Sh. Ishwar Sendre, Under Secretary
50-Cabinet	
51- Police	Mrs. Priyanka Charan, 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. It is further, requested to ensure that Expenditure till September should be at least 50% of budget allocation under the **CAPEX & Schemes** to minimise the possibility of any budgetary cut at RE stage.

Encl: As above

(V. Muthukumar)

Controller of Accounts (Home)

Tele No. 2307-2237

To,

1. Secretary (Deptt of Border Management/ Official Language)
2. RGI & CC (Registrar General of India), New Delhi.
3. All AS / JS (CTCR, FFR, DM, Admin, IS-I, IS II, P-I, P-II, WS, , CIC, NE, JKL, DOL, CS, J, UT, BM-I & II, F, LWE, PM, CIS), MHA, New Delhi.
4. JS (Security), Cabinet Secretariat, New Delhi.
5. Directors / Dy. Secretaries / Under Secretaries in the Ministry of Home Affairs / Deptt. Of Official Language

Copy forwarded for information and necessary action: -

1. Under Secretary (Cash), Ministry of Home Affairs, NDCC-II Building. New Delhi-110001
2. Section Officer, Cash -I, MHA, NDCC-II Building, New Delhi-110001
3. Section Officer, Parliamentary Committee on Official Language, 11, Teen Murti Lane, New Delhi- 110011
4. Fire Adviser & Head of Office, Directorate General of Civil Defence, 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-110011.
6. Director, National Civil Defence College, Ministry of Home Affairs, Nagpur- 440001.
7. Dy. Secretary, Inter-State Council Secretariat, Vigyan Bhavan Annexe, New Delhi 110011
8. Director, National Fire Service College, Ministry of Home Affairs, Nagpur-440001.
9. Section Officer (Budget), Deptt. of Official Language, 4th Floor, NDCC II Building, Jai Singh Road, New Delhi-110001.
10. Senior Accounts Officer, National Human Rights Commission, Manav Adhikhar Bhawan, Block-C, GPO Complex, INA, New Delhi – 110023.
11. Deputy Secretary, Zonal Council Sectt, Jam Nagar House, New Delhi-110011.
12. D I G, National Disaster Response Force, NDCC-II Building. New Delhi-110001.
13. Section Officer (II A Unit), President's Sectt., New Delhi-110004.
14. Under Secretary, Prime Minister's Office, Seva Teerth, New Delhi-110011
15. Under Secretary (Ad.-I), Cabinet Secretariat, Rashtrapati Bhawan, New Delhi-110004.
16. Under Secretary (M&G), CS Division, NDCC-II Building. New Delhi-110001.

17. Under Secretary, O/o Principal Scientific Adviser to the Govt. of India, Room No.33020, Kartavya Bhawan-3, New Delhi.
18. Deputy Secretary, National Security Council Secretariat Seva Teerth-3, K Kamraj Marg, New Delhi- 110001.
19. Chairman, Land Ports Authority of India, Lok Nayak Bhawan, New Delhi-110003.
20. Deputy Director (Admn), Sardar Vallabhbhai Patel National Police Academy, Ministry of Home Affairs, Hyderabad-500052
21. DD (Finance), NATGRID, Shivaji Stadium Annexe, Connaught Place, New Delhi - 110001
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-110003.
24. Assistant Deputy Director (Budget), 35, Sardar Patel Marg, Chanakyapuri, New Delhi, 110021, New Delhi.
25. Deputy Director (Admin), Narcotics Control Bureau, West Block No.1, Wing No. 5, R.K. Puram, New Delhi-110066.
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-110003.
28. Under Secretary (Security), Cabinet Secretariat, Kartavya Bhawan-3, New Delhi-110001.
29. Assistant Director, (Admin), BPR&D, NH-8, Service Road, Mahipalpur, New Delhi-110037.
30. Commandant, CRPF, Block No.1 CGO Complex, Lodhi Road, New Delhi-110003.
31. Deputy Commandant, SAO (Fin), Assam Rifles, Shillong, Meghalaya. (Through Liaison Office, Assam Rifles New Delhi)-110001.
32. Assistant Commandant (Fin.), Border Security Force, Block No.1, CGO Complex, Lodhi Road, New Delhi-110003
33. Accounts Officer, Indo-Tibetan Border Police, Block No. II, CGO Complex, Lodhi Road, New Delhi-110003.
34. Assistant Financial Adviser, National Security Guard, Mehram Nagar, Domestic Airport, Palam, New Delhi 110037.
35. Assistant Director (Accounts), Central Industrial Security Force, 13, CGO Complex, Lodhi Road, New Delhi-110003.
36. DIG (Admn.), Sashastra Seema Bal, Block No. V (East), R.K. Puram, New Delhi-110066.
37. Financial Adviser to the Commissioner of Police, Delhi Police, MHA, New Delhi-110001.
38. AIG (A/Cs), Special Protection Group, SPG Complex, Adm. Block, Sector VIII, Dwarka, New Delhi-110077.
39. Director (Finance), National Technical Research Organisation, Block- III, Old JNU Campus, New Delhi -110016.
40. Financial Advisor, National Disaster Management Authority, A-I, Safdarjung Enclave, New Delhi-110029.
41. Accounts Officer, National Institute of Disaster Management, I.P. Estate, New Delhi
42. Sr. Accounts Officer (A/Cs), Pay & Accounts Office, Departmental Accounting Organization of MHA, Khan Market, New Delhi-110003.
43. Pr. Accounts Office (Admn.), Departmental Accounting Organisation of MHA, Room No. 6, MDCNS, New Delhi.
44. PAO (Cabinet Affairs), Ministry of PPG&P, Seva Teerth-2 Building Opposite Vayu Bhawan, New Delhi.
45. Pay & Accounts Office, Ministry of Personnel, Public Grievances and Pensions, 3rd floor, Lok Nayak Bhawan, Khan Market, New Delhi-110003.

Copy also forwarded for information to:

- i. AS & FA (Home) / Pr. CCA (H)
- ii. CCA (H) / Dir (Fin-Home)/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

Grant No:

Name of the Divisions/ Organizations:

(₹ in thousands)

Sl. No.	Head of Account (15 digit)	BE 2026-27	Exp. till date	Proposed RE 2026-27	Proposed BE 2027-28	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 2026-27 as well as for the Budget Estimates 2027-28 should be provided and it should be ensured that they describe the subject accurately.
- Further, the figures provided in the Revised Estimates 2026-27 and Budget Estimates 2027-28 must be rounded to the nearest lakh, for eg Rs 18,79,71,553 should be written as 1,88,000 thousand.