

MOST IMMEDIATE

F.N.2(15)-B(D)/2025

Government of India
Ministry of Finance,
Department of Economic Affairs

North Block, New Delhi
Dated: the 11th March, 2025

OFFICE MEMORANDUM

Subject: Surrender of the Savings in the Grants for FY 2024-25 – 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 2024-25 have been fixed as **19th March 2025**. 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 **19th March 2025**.

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 a 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 19.03.2025**, in the following format:

(₹ in crore)

Details	BE 2024-25	RE 2024-25	Anticipated expenditure till 31.03.2025
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.



(Sunil Bhagwat Chaudhari)

Director (Budget)

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To,

1. Financial adviser (s) of All Ministries/Departments
2. Chief Controller of Accounts/Controller of Accounts of All Ministries/Departments
3. Lok Sabha/Rajya Sabha Sectt., President's Sectt. and Prime Minister Office.
4. C&AG of India, Registrar of Supreme Court of India, UPSC and Election Commission of India.
5. Controller General of Accounts
6. Controller General of Defence Accounts
7. PFC-I, PFC-II & F-S Divisions, D/o Expenditure
8. 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 1. Ministry of AYUSH 2. Department of School Education & Literacy 3. Department of Higher Education 4. Department of Health & Family Welfare 5. Department of Health Research 6. Ministry of Minority Affairs 7. Department of Social Justice & Empowerment 8. Department of Empowerment of Persons with Disabilities 9. Ministry of Tribal Affairs 10. Ministry of Women and Child Development
<u>SUPPLEMENTARY DEMAND</u>	Science, Environment & Forest, IT and MEA 1. Department of Atomic Energy 2. Ministry of Earth Science 3. Ministry of Electronics & Information Technology 4. Ministry of Environment & Forests & Climate Change 5. Ministry of External Affairs 6. Department of Science & Technology 7. Department of Biotechnology 8. Department of Scientific & Industrial Research 9. Department of Space 10. Ministry of Statistics & Programme Implementation
<u>REPORT & COORDINATION</u>	Constitutional Authorities 1. Indian Audit and Accounts Department 2. M/o Law & Justice 3. Election Commission 4. Supreme Court of India 5. Ministry of Parliamentary Affairs 6. President 7. Vice President 8. Rajya Sabha 9. Lok Sabha 10. Union Public Service Commission

<u>ACCOUNTS</u>	Pension, Posts, Telecom, Defence and Railways 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>	Commerce & Industry, Mining and Labour 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>	Finance & DEBT 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>	1. Department of Public Enterprises 2. Department of Investment & Public Asset Management UTs 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>	Urban Development, Chemicals & Fertilisers, Home, Personnel, Cabinet and I&B 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>	States, Energy and Rural Development 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>	Agriculture & Allied and Physical Infrastructure 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>	1. Ministry of Corporate Affairs 2. Ministry of Culture 3. Ministry of Planning 4. Ministry of Tourism 5. Ministry of Youth Affairs and Sports
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