

F. No. 4(23)-B(SD)/2025
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

Dated : 3rd February, 2026

OFFICE MEMORANDUM

Subject: Proposals for Second and Final Batch of Supplementary Demands for Grants 2025-2026 – reg.

The Second Batch of Supplementary Demands for Grants for 2025-2026 is proposed to be placed before the Parliament in the ongoing Budget Session for which proposals from Ministries/Departments are invited for inclusion in this Batch of Supplementary Demands.

2. It may be noted that the Supplementary Module in UBIS has been upgrade to capture data upto 15- digit level, and hence, Ministries/Departments are to fill in the Supplementary proposals upto 15-digit level, i.e., Object Head Level.

3. Ministries/Departments are advised to propose only following types of cases:

- a) Cases where advance from the Contingency Fund of India has been granted;
- b) Payments against Court decrees which cannot be postponed;
- c) Additional funds immediately required which can be met by re-appropriation of savings in the grant but require prior approval of Parliament under the New Service/New Instrument of Service Rules. In all cases where the savings are available within the same section (Revenue/Capital and Charged/Voted) of the grant, only token supplementary would be required. In cases where the savings are available in the Revenue/Capital section or charged/voted section and the expenditure is to be incurred in another section, full requirement would be proposed as a technical supplementary and the savings, against which the full amount is proposed in a different section, will be committed for surrender and will not be available for re-appropriation;
- d) Cases that require prior approval of the Parliament as per revised guidelines on financial limits in cases relating to New Service/New Instrument of Service Rules vide this Ministry's O.M. No. No. F. 1(22)-B(AC)/2022 dated 23rd February, 2024; and
- e) Cases where Ministry of Finance has specifically advised to propose Supplementary Demand in the Budget Session

4. The proposal for Supplementary Demand for Grants may be projected after a thorough and objective assessment of additional requirement of funds. While processing proposals for Supplementary Grants, the Grant controlling authority must invariably identify savings available within the Grant so that infructuous or inflated Supplementary Demands are weeded out and the eventuality of surrender after obtaining Supplementary Grant is avoided. In cases where re-appropriations can be made without the requirement of Supplementary as per the extant provisions, no Supplementary proposal, including for a token amount, should be proposed. Such requirement may be met by re-appropriation of savings after obtaining approval of competent authority.

5. The Ministries/Departments have already been advised vide D.O. No. 4(8)-B(SD)/2024 dated 27.1.2025 that if any withdrawal is to be made from Contingency Fund while Parliament is in Session, strict adherence to the requirements under Para 5 of Appendix-I of DFPR 2024 shall be ensured by the concerned Ministry/ Department.

6. Attention is also drawn to the Department of Expenditure's O.M. No. 12/21/E.Cood/ 2015 dated 17th July, 2015 regarding Excess Expenditure over Voted Grants, wherein, displeasure expressed by the Public Accounts Committee (88th Report on Excess expenditure) was brought to the notice of all Ministries/ Departments. The PAC had observed about the tepid approach of the Ministries/Departments while preparing both budget estimates as well as Supplementary Demands for Grants, without conducting a proper scrutiny of the expenditure incurred or likely to be incurred shows bad planning, lack of foresight and ineffective monitoring on the part of budget controlling authorities. The Committee, therefore, reiterated the need for scrupulous scrutiny, rigorous monitoring of the pace of expenditure and strict compliance of General Financial Rules to eliminate the possibility of excess expenditure, under spending, wrongful appropriation, etc. The Committee, recommended to restrict the use of Supplementary Grant only to rare and emergent cases and find effective ways and means to make the mechanism of estimating Supplementary Grants more realistic and fix responsibility on the Budget Controlling Officers and Financial Advisers. In the light of the observations of PAC, it is reiterated that all the Ministries/ Departments may avoid pitfalls in expenditure, take all requisite measures, including use of electronic systems, to ensure proper planning and monitoring of expenditure vis-à-vis voted grants.

7. The Ministries/Departments are advised to fill data and notes related to their supplementary Demands in the Supplementary Module in Union Budget Information System (UBIS). Proposals in hard copies will not be accepted unless data entry has been completed in UBIS. If there is no proposal for Supplementary Demands for Grants in this batch, a **Nil supplementary option** in UBIS may be opted/ entered.

8. Cases which are required to be reported to the Parliament in terms of the revised guidelines circulated vide this Ministry's O.M. No. No. F. 1(22)-B(AC)/2022 dated 23rd February, 2024 may also be furnished in the Supplementary Module of the UBIS portal which would be attached with Supplementary Demand Booklet as Annexure..

9. The guidelines for submission of data in UBIS which needs to be adhered by Ministries/Departments is enclosed as **Annexure-A**.

10. Accordingly, proposals in complete form (one hard copy along with Annexure for items need to be reported to the Parliament) may be furnished **by Friday, 13th February, 2026 to Under Secretary (Budget) [Sh. Ashutosh Anand], Ministry of Finance, Department of Economic Affairs, Budget Division, Work Hall No 15022, D-wing, 5th Floor, Kartavya Bhawan-1(CCS-1), Maan Singh Road, New Delhi-110001.** The proposals must be forwarded in Union Budget Information System (UBIS) using the Supplementary Module (including Hindi translation). After the due date, the UBIS link shall stand disabled. Proposals not entered in UBIS shall not be considered and shall be treated as 'NIL'.

Encl: As above


(S. R. Raja)

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To

The Financial Advisers of All Ministries/Departments.

Copy to NIC, DEA for uploading the circular on website of DEA.

General Guidelines to fill data in Supplementary Demands Module

- i. Details of the "From portion" for Token and Technical supplementary needs to be submitted after thorough assessment of available savings in the Demand. **Details of savings once submitted in the system cannot be altered after approval of the supplementary proposal by the Parliament.**
- ii. Ministries need to thoroughly check the name of the Scheme and Object Head details in the Notes portion of the supplementary proposal. It should be ensured that the details of Head of Account submitted with the proposal are in line with the Notes portion of Supplementary proposal.
- iii. Head wise total of the amount given in the Token, Technical & Cash supplementary details should match with amount given in the Notes portion.
- iv. Annexure related to the items which require reporting to the Parliament needs to be submitted separately in the UBIS. **In the Annexure, details related to the figures will be prefilled, Ministries need to fill the details in the name of the Scheme and Remarks column. Remarks column should be brief and up to the point.** Annexures will be system generated. Hence, it should be ensured that no item is left over from reporting and other details like name of Scheme and figures are shown correct.
- v. After approval of the SDG proposals by the Parliament, the Cash and Technical supplementary are pushed in PFMS automatically along with extra one lakh Rupees in respect of Token Supplementary. Savings related to Token supplementary are executed through Reappropriation Order. However, surrender in respect of Technical supplementary needs to be surrendered manually. Therefore, all the Ministries need to surrender the amount in respect of Technical supplementary while proposing surrender to Ministry of Finance.

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