SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Appropriation Accounts

2024-25

Government of Gujarat

Appropriation Accounts

2024-25

Government of Gujarat

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Gujarat for the year 2024-25 presents accounts for sums expended in the year ended 31 March 2025 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In this Accounts

"O" stands for original grant or appropriation
"S" stands for supplementary grant or appropriation
"R" stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriation and expenditure are shown in italics.

The following norms were prescribed for comments on the Appropriation Accounts vide recommendations under Para No.59 of Public Accounts Committee's Report No. 4 of Eighth Gujarat Legislative Assembly of Government of Gujarat. These norms were circulated by the Government of Gujarat, Finance Department's Circular No. PAC-1094-286-G dated 08-10-1994.

Saving

1) If a grant / appropriation has an overall saving of less than 5 per cent of the total provision made there under, no notes or comments on savings/excesses are necessary under individual sub-heads. For this purpose Revenue (Voted), Revenue (Charged), Capital (Voted) and Capital (Charged) should be treated as separate grant / appropriation.
2) Even in case; where the overall saving is 5 per cent or more under a grant / appropriation
    a) No explanation is necessary for saving/excess in respect of the sub-heads where the saving/excess is 10 per cent of the provision made there under or less ;
    b) Even if the saving/excess under sub-head is more than 10 percent of the total provision made there under, no explanation need be given in the Appropriation Accounts :-

        i. if the total provision under 'Revenue Voted' below a grant is ;
            1. more than ₹ 30 crores and the saving/excess under sub-head is less than ₹ 30 lakhs;
            2. between ₹ 10 crores and ₹ 30 crores and the saving/excess under a sub-head is less than ₹ 20 lakhs;
            3. less than ₹ 10 crores and savings/excess under a sub-head is less than ₹ 10 lakhs.
        ii. if the total provision under 'Capital Voted' below grant is
            1. more than ₹ 20 crores and the savings/excess under a sub-head is less than ₹ 25 lakhs;
            2. between ₹ 10 crores and ₹ 20 crores and the saving/excess under sub-head is less than ₹ 20 lakhs;
            3. less than ₹ 10 crores and he saving/excess under a sub -head is less than ₹ 10 lakhs.
        iii. In respect of 'Revenue Charged' and 'Capital Charged' if the saving/excesses under a sub-head is less than ₹ 5 lakhs.

Excess

Overall excess in grant/appropriations:

If under a grant/appropriation expenditure incurred is more than the provision made there under, the excess requires regularisation.

However, in the Appropriation Accounts explanations for excesses/savings under sub-heads need be given only as provided below;

1) Explanation need be given if the excess under a sub-head exceeds 10 per cent of the provision made there- under and the excess is more than ₹ 5 lakhs.

In the following cases even if the excess is less than 10 per cent provision explanation may be given in the Appropriation Accounts:-

a. If the total provision under 'Revenue Voted' below a grant is :-
   i. More than ₹ 30 crores and excess under a sub-heads is more than ₹ 30 lakhs;
   ii. Between ₹ 10 crores and ₹ 30 crores and the excess under a sub-head is more than ₹ 20 lakhs
   iii. Less than ₹ 10 crores and the excess under a sub-head is more than ₹ 5 lakhs;
b. If the total provision under 'Capital Voted' below a grants is :-
   i. More than ₹ 20 crores and excess under a sub-heads is more than ₹ 25 lakhs
   ii. Between ₹ 10 crores and ₹ 20 crores and excess under a sub head is more than ₹ 15 lakhs.
   iii. Less than ₹ 10 crores and the excess under a sub-head is more than ₹ 5 lakhs
c. In respect of 'Revenue Charged' and 'Capital Charged', if the excess under a sub-head is more than ₹ 5 lakhs;

2) Explanations for savings under sub-heads may be given as per the forgoing provision for giving explanations for savings under sub-heads under a grant/appropriation where there is an overall saving.

It will, however, be open to the Principal Accountant General to include in the Appropriation Accounts any case of variations which he considers necessary to be brought to the notice of the Legislature irrespective of the limits mentioned above.

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
1 Agriculture and Co-operation Department				
Revenue - Voted	21,59,00	15,34,91	6,24,09	0
Revenue - Charged	*1,50,00*	*32,49*	*1,17,51*	*0*
Capital - Voted	8,00,00	1,48,18	6,51,82	0
2 Agriculture				
Revenue - Voted	1,69,64,50,00	1,25,10,21,78	44,54,28,22	0
Capital - Voted	45,57,00	29,30,40	16,26,60	0
3 Minor Irrigation, Soil Conservation and Area Development				
Revenue - Voted	15,10,00	11,80,31	3,29,69	0
4 Animal Husbandary				
Revenue - Voted	15,88,12,00	14,91,75,72	96,36,28	0
Capital - Voted	4,37,00	4,27,31	9,69	0
5 Co-Operation				
Revenue - Voted	15,96,45,00	15,76,71,29	19,73,71	0
Capital - Voted	60,10,00	18,76,44	41,33,56	0
6 Fisheries				
Revenue - Voted	6,54,79,00	4,19,03,01	2,35,75,99	0
Capital - Voted	6,05,97,00	4,67,33,03	1,38,63,97	0
7 Other Expenditure Pertaining to Agriculture and Co-operation Department				
Revenue - Charged	*17,91,00*	*17,85,36*	*5,64*	*0*
Capital - Voted	2,00	0	2,00	0
8 Education Department				
Revenue - Voted	15,69,00	13,08,06	2,60,94	0
9 Education				
Revenue - Voted	4,83,45,97,00	4,52,92,74,62	30,53,22,38	0
Revenue - Charged	*2,18,65,00*	*1,93,54,43*	*25,10,57*	*0*
Capital - Voted	36,92,01,00	34,34,16,64	2,57,84,36	0
10 Other Expenditure Pertaining to Education Department				
Revenue - Voted	2,09,00	1,41,69	67,31	0
Capital - Voted	1,02,20,00	1,02,18,76	1,24	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
11 Energy and Petro-chemicals Department				
Revenue - Voted	4,58,00	3,60,59	97,41	0
Revenue - Charged	*2,00*	*0*	*2,00*	*0*
12 Tax Collection Charges(Energy and Petro-Chemicals Department)				
Revenue - Voted	26,52,00	23,45,45	3,06,55	0
13 Power Projects				
Revenue - Voted	14,20,20,00	14,20,20,00	0	0
Capital - Voted	55,45,51,00	34,38,07,00	21,07,44,00	0
14 Other Expenditure Pertaining to Energy and Petro-Chemicals Department				
Revenue - Voted	1,62,00	1,61,92	8	0
Capital - Voted	10,01,61,00	10,01,26,58	34,42	0
15 Finance Department				
Revenue - Voted	44,57,00	25,79,78	18,77,22	0
16 Tax Collection Charges(Finance Department)				
Revenue - Voted	5,16,35,00	4,15,41,61	1,00,93,39	0
17 Treasury and Accounts Administration.				
Revenue - Voted	2,78,09,00	2,20,71,36	57,37,64	0
18 Pension and Other Retirement Benefits				
Revenue - Voted	1,52,06,49,00	1,50,58,71,19	1,47,77,81	0
Revenue - Charged	*14,00,00*	*12,61,80*	*1,38,20*	*0*
19 Other Expenditure Pertaining to Finance Department				
Revenue - Voted	82,85,95,00	20,68,62,00	62,17,33,00	0
Revenue - Charged	*1,00*	*0*	*1,00*	*0*
Capital - Voted	1,03,43,00	17,42,16	86,00,84	0
Capital - Charged	*1,00*	*0*	*1,00*	*0*
20 Repayment of Debt Pertaining to Finance Department and its Servicing				
Revenue - Charged	*2,85,52,70,00*	*2,64,12,67,73*	*21,40,02,27*	*0*
Capital - Charged	*2,90,86,38,00*	*2,91,25,77,13*	*0*	*39,39,13 (39,39,13,391)*
21 Food, Civil Supplies and Consumer Affairs Department				
Revenue - Voted	41,42,00	27,61,12	13,80,88	0
Revenue - Charged	*6,00*	*4,34*	*1,66*	*0*

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
22 Civil Supplies				
Revenue - Voted	19,71,53,00	17,91,70,85	1,79,82,15	0
23 Food				
Revenue - Voted	1,87,93,00	1,46,34,14	41,58,86	0
Capital - Voted	85,00,00	85,00,00	0	0
24 Other Expenditure Pertaining to Food Civil Supplies and Consumer Affairs Department				
Capital - Voted	6,33,00	65,77	5,67,23	0
25 Forests and Environment Department				
Revenue - Voted	11,50,00	8,92,44	2,57,56	0
Capital - Voted	50,00	21,56	28,44	0
26 Forests				
Revenue - Voted	10,86,87,00	9,76,77,90	1,10,09,10	0
Revenue - Charged	*4,99,00*	*4,84,23*	*14,77*	*0*
Capital - Voted	9,56,28,00	8,51,87,31	1,04,40,69	0
27 Environment				
Revenue - Voted	40,37,00	23,77,00	16,60,00	0
28 Other Expenditure Pertaining to Forests and Enviornment Department				
Capital - Voted	34,00	25,66	8,34	0
29 Governor				
Revenue - Charged	*12,83,00*	*11,68,96*	*1,14,04*	*0*
30 Council of Ministers				
Revenue - Voted	6,11,00	4,31,60	1,79,40	0
31 Elections				
Revenue - Voted	6,40,69,00	6,19,40,60	21,28,40	0
Capital - Voted	1,00	0	1,00	0
32 Public Service Commission				
Revenue - Voted	59,87,00	56,40,33	3,46,67	0
Revenue - Charged	*40,97,00*	*36,16,94*	*4,80,06*	*0*
33 General Administration Department				
Revenue - Voted	1,75,06,00	1,45,96,54	29,09,46	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
34 Economic Advice and Statistics				
Revenue - Voted	51,09,00	48,74,88	2,34,12	0
35 Other Expenditure Pertaining to General Administration Department				
Revenue - Voted	46,84,00	13,14,64	33,69,36	0
Revenue - Charged	*53,00*	*45,62*	*7,38*	*0*
Capital - Voted	10,84,85,00	10,61,67,68	23,17,32	0
36 State Legislature				
Revenue - Voted	57,56,00	51,03,45	6,52,55	0
Revenue - Charged	*63,00*	*51,12*	*11,88*	*0*
37 Loans and Advances to Government Servants In Gujarat Legislature Secretariat				
Capital - Voted	60,00	10,00	50,00	0
38 Health and Family Welfare Department				
Revenue - Voted	15,99,00	14,11,15	1,87,85	0
Capital - Voted	1,00,00	98,91	1,09	0
39 Medical and Public Health				
Revenue - Voted	91,57,91,00	89,42,10,88	2,15,80,12	0
Capital - Voted	39,67,72,00	39,14,95,72	52,76,28	0
40 Family Welfare				
Revenue - Voted	48,63,64,00	47,58,97,44	1,04,66,56	0
Capital - Voted	3,54,53,00	3,39,61,00	14,92,00	0
41 Other Expenditure Pertaining to Health and Family Welfare Department				
Revenue - Charged	*85,00*	*83,73*	*1,27*	*0*
Capital - Voted	31,00	10,50	20,50	0
42 Home Department				
Revenue - Voted	54,20,00	41,79,23	12,40,77	0
43 Police				
Revenue - Voted	78,20,28,00	76,17,68,07	2,02,59,93	0
44 Jails				
Revenue - Voted	2,50,88,00	2,35,99,53	14,88,47	0
45 State Excise				
Revenue - Voted	23,60,00	20,26,85	3,33,15	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
46 Other Expenditure Pertaining to Home Department				
Revenue - Voted	9,97,24,00	8,63,28,85	1,33,95,15	0
Revenue - Charged	*85,00*	*47,35*	*37,65*	*0*
Capital - Voted	12,42,77,00	7,50,11,66	4,92,65,34	0
47 Industries and Mines Department				
Revenue - Voted	15,89,00	13,79,24	2,09,76	0
48 Stationery and Printing				
Revenue - Voted	80,50,00	69,92,41	10,57,59	0
Capital - Voted	13,90,00	13,08,63	81,37	0
49 Industries				
Revenue - Voted	68,08,98,00	67,93,40,06	15,57,94	0
Capital - Voted	13,17,89,00	13,17,52,16	36,84	0
50 Mines and Minerals				
Revenue - Voted	3,63,38,00	3,62,32,54	1,05,46	0
Capital - Voted	11,00,00	89,74	10,10,26	0
51 Tourism				
Revenue - Voted	3,58,71,00	2,99,17,45	59,53,55	0
Capital - Voted	14,99,21,00	11,44,25,95	3,54,95,05	0
52 Other Expenditure Pertaining to Industries and Mines Department				
Revenue - Voted	1,59,81,00	1,59,81,00	0	0
Capital - Voted	1,95,31,00	1,95,01,00	30,00	0
53 Information and Broadcasting Department				
Revenue - Voted	2,04,00	1,91,92	12,08	0
Revenue - Charged	*2,00*	*0*	*2,00*	*0*
54 Information and Publicity				
Revenue - Voted	2,85,86,00	2,67,47,14	18,38,86	0
Capital - Voted	66,00	50,95	15,05	0
55 Other Expenditure Pertaining to Information and Broadcasting Department				
Revenue - Voted	22,00,00	17,73,65	4,26,35	0
Capital - Voted	10,00	0	10,00	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
56 Labour and Employment Department				
Revenue - Voted	7,61,00	6,74,24	86,76	0
57 Labour and Employment				
Revenue - Voted	15,56,50,00	12,07,31,93	3,49,18,07	0
Capital - Voted	5,03,74,00	1,70,66,56	3,33,07,44	0
58 Other Expenditure Pertaining to Labour and Employment Department				
Capital - Voted	17,00	0	17,00	0
59 Legal Department				
Revenue - Voted	40,57,00	24,66,19	15,90,81	0
60 Administration of Justice				
Revenue - Voted	19,64,96,00	17,05,79,56	2,59,16,44	0
Revenue - Charged	*2,73,87,00*	*1,97,65,27*	*76,21,73*	*0*
Capital - Voted	56,10,00	13,16,87	42,93,13	0
61 Other Expenditure Pertaining to Legal Department				
Revenue - Voted	1,78,29,00	1,43,01,29	35,27,71	0
Capital - Voted	3,80,00	2,26,94	1,53,06	0
62 Legislative and Parliamentary Affairs Department				
Revenue - Voted	17,81,00	13,76,09	4,04,91	0
Revenue - Charged	*2,00*	*0*	*2,00*	*0*
63 Other Expenditure Pertaining to Legislative and Parliamentary Affairs Department				
Capital - Voted	2,00	0	2,00	0
64 Narmada , Water Resources, Water Supply and Kalpsar Department				
Revenue - Voted	22,52,00	21,48,31	1,03,69	0
65 Narmada Development Scheme				
Revenue - Voted	33,18,00	5,35,00	27,83,00	0
Capital - Voted	33,66,81,00	14,08,23,86	19,58,57,14	0
66 Irrigation and Soil Conservation				
Revenue - Voted	39,27,08,00	26,34,26,79	12,92,81,21	0
Revenue - Charged	*15,00,00*	*7,19,26*	*7,80,74*	*0*
Capital - Voted	93,95,28,00	68,11,83,34	25,83,44,66	0
Capital - Charged	*61,25,00*	*50,35,11*	*10,89,89*	*0*

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
67 Water Supply				
Revenue - Voted	3,44,94,00	3,44,94,00	0	0
Capital - Voted	47,53,26,00	45,48,21,90	2,05,04,10	0
68 Other Expenditure Pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department				
Revenue - Charged	*1,70,00,00*	*1,60,61,02*	*9,38,98*	*0*
Capital - Voted	35,00	35,00	0	0
69 Panchayats, Rural Housing and Rural Development Department				
Revenue - Voted	12,72,00	9,56,73	3,15,27	0
70 Community Development				
Revenue - Voted	49,81,66,00	43,34,32,88	6,47,33,12	0
Revenue - Charged	*2,00*	*0*	*2,00*	*0*
Capital - Voted	1,86,50,00	1,52,40,31	34,09,69	0
71 Rural Housing and Rural Development				
Revenue - Voted	26,55,11,00	23,70,86,70	2,84,24,30	0
Revenue - Charged	*7,28,46,00*	*7,28,45,00*	*1,00*	*0*
Capital - Voted	1,17,00	1,17,00	0	0
72 Compensations and Assignments				
Revenue - Voted	1,67,11,00	1,40,37,80	26,73,20	0
73 Other Expenditure Pertaing to Panchayats, Rural Housing and Rural Development Department				
Revenue - Voted	17,74,64,00	17,52,31,17	22,32,83	0
Capital - Voted	2,43,00	1,48,13	94,87	0
74 Transport				
Revenue - Voted	16,39,55,00	12,08,52,13	4,31,02,87	0
Capital - Voted	17,30,78,00	16,19,56,94	1,11,21,06	0
75 Other Expenditure Pertaining to Ports and Transport Department				
Revenue - Voted	80,57,00	80,54,79	2,21	0
Capital - Voted	15,43,00	0	15,43,00	0
76 Revenue Department				
Revenue - Voted	56,43,00	43,51,40	12,91,60	0
Capital - Voted	3,37,00	2,73,72	63,28	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
77 Tax Collection Charges (Revenue Department)				
Revenue - Voted	4,11,64,00	3,20,65,80	90,98,20	0
Revenue - Charged	*1,00*	*0*	*1,00*	*0*
78 District Administration				
Revenue - Voted	9,82,21,00	6,83,82,69	2,98,38,31	0
Capital - Voted	12,50,00	9,71,16	2,78,84	0
79 Relief On Account of Natural Calamities				
Revenue - Voted	39,58,93,00	25,44,16,33	14,14,76,67	0
Revenue - Charged	*2,00,00,00*	*1,99,80,34*	*19,66*	*0*
Capital - Voted	2,04,77,00	1,55,42,00	49,35,00	0
81 Compensation and Assignment				
Revenue - Voted	6,36,50,00	6,36,41,73	8,27	0
Revenue - Charged	*4,00*	*0*	*4,00*	*0*
Capital - Voted	3,00	0	3,00	0
Capital - Charged	*2,00*	*0*	*2,00*	*0*
82 Other Expenditure Pertaining to Revenue Department				
Revenue - Voted	56,00	40,76	15,24	0
Capital - Voted	1,16,00	29,65	86,35	0
83 Roads and Buildings Department				
Revenue - Voted	40,62,00	34,00,94	6,61,06	0
84 Non-Residential Buildings				
Revenue - Voted	11,15,53,00	11,09,58,20	5,94,80	0
Revenue - Charged	*2,10,00*	*17,25*	*1,92,75*	*0*
Capital - Voted	14,85,08,00	7,04,71,38	7,80,36,62	0
Capital - Charged	*4,00*	*0*	*4,00*	*0*
85 Residential Buildings				
Revenue - Voted	2,86,81,00	3,80,74,84	0	93,93,84 (93,93,83,751)
Capital - Voted	2,74,63,00	1,41,13,37	1,33,49,63	0
Capital - Charged	*1,00*	*0*	*1,00*	*0*

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
86 Roads and Bridges				
Revenue - Voted	29,39,42,00	33,90,83,08	0	4,51,41,08 (4,51,41,07,868)
Revenue - Charged	*1,00,00*	*85*	*99,15*	*0*
Capital - Voted	1,25,66,78,00	1,25,49,40,82	17,37,18	0
Capital - Charged	*45,82,00*	*29,99,02*	*15,82,98*	*0*
87 Gujarat Capital Construction Scheme				
Revenue - Voted	22,32,00	20,06,04	2,25,96	0
Capital - Voted	4,48,04,00	2,65,27,64	1,82,76,36	0
Capital - Charged	*1,00*	*89*	*11*	*0*
88 Other Expenditure Pertaining to Roads and Buildings Department				
Revenue - Voted	64,42,00	62,56,64	1,85,36	0
Revenue - Charged	*90,00,00*	*87,46,11*	*2,53,89*	*0*
Capital - Voted	9,44,00	8,80,42	63,58	0
Capital - Charged	*20,00*	*0*	*20,00*	*0*
89 Science and Technology Department				
Revenue - Voted	1,49,07,00	1,44,31,22	4,75,78	0
Capital - Voted	2,08,00	2,08,00	0	0
90 Other Expenditure Pertaining to Science and Technology Department				
Revenue - Voted	15,77,16,00	15,11,87,35	65,28,65	0
Capital - Voted	7,16,28,00	5,73,20,74	1,43,07,26	0
91 Social Justice and Empowerment Department				
Revenue - Voted	7,76,00	6,33,59	1,42,41	0
Revenue - Charged	*2,00*	*22*	*1,78*	*0*
Capital - Voted	1,00,00	94,39	5,61	0
92 Social Security and Welfare				
Revenue - Voted	35,02,08,00	34,09,55,29	92,52,71	0
Revenue - Charged	*2,40,00*	*2,40,00*	*0*	*0*
Capital - Voted	8,31,91,00	8,19,22,13	12,68,87	0
93 Welfare of Scheduled Tribes				
Revenue - Voted	3,98,65,00	3,77,55,99	21,09,01	0
Capital - Voted	1,34,36,00	44,75,69	89,60,31	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
94 Other Expenditure Pertaining to Social Justice and Empowerment Department				
Capital - Voted	25,00	7,00	18,00	0
95 Scheduled Castes Sub Plan				
Revenue - Voted	39,10,57,00	36,09,41,90	3,01,15,10	0
Capital - Voted	31,51,91,00	30,73,80,93	78,10,07	0
96 Tribal Area Sub-Plan				
Revenue - Voted	1,18,87,85,00	1,11,36,08,73	7,51,76,27	0
Revenue - Charged	*3,46,00*	*1,01,90*	*2,44,10*	*0*
Capital - Voted	96,07,19,00	88,71,03,92	7,36,15,08	0
Capital - Charged	*29,00*	*8,06*	*20,94*	*0*
97 Sports, Youth and Cultural Activities Department				
Revenue - Voted	9,53,00	6,08,03	3,44,97	0
98 Youth Services and Cultural Activities				
Revenue - Voted	5,96,19,00	5,85,73,45	10,45,55	0
Capital - Voted	1,60,03,00	1,59,23,00	80,00	0
99 Other Expenditure Pertaining to Sports,Youth and Cultural Activities Department				
Revenue - Charged	*2,00*	*0*	*2,00*	*0*
Capital - Voted	2,00	0	2,00	0
100 Urban Development and Urban Housing Department				
Revenue - Voted	9,02,00	7,90,90	1,11,10	0
101 Urban Housing				
Revenue - Voted	10,41,07,00	5,40,03,12	5,01,03,88	0
Revenue - Charged	*2,23,58,00*	*2,23,57,00*	*1,00*	*0*
102 Urban Development				
Revenue - Voted	81,73,23,00	72,90,04,93	8,83,18,07	0
Capital - Voted	95,63,81,00	95,03,13,31	60,67,69	0
103 Compensation, Assignment and Tax Collection Charges				
Revenue - Voted	4,47,66,00	4,47,66,00	0	0
Revenue - Charged	*30,00,00*	*30,00,00*	*0*	*0*
104 Other Expenditure Pertaining to Urban Development and Urban Housing Department				
Revenue - Voted	71,00	53,83	17,17	0

SUMMARY OF APPROPRIATION ACCOUNTS

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
105 Women and Child Development Department				
Revenue - Voted	5,41,00	4,42,58	98,42	0
Capital - Voted	15,00	10,63	4,37	0
106 Other Expenditure Pertaining to Women and Child Development Department				
Revenue - Voted	55,99,44,00	52,24,41,07	3,75,02,93	0
Revenue - Charged	*90,00*	*90,00*	*0*	*0*
Capital - Voted	4,92,05,00	3,63,48,33	1,28,56,67	0
107 Climate Change Department				
Revenue - Voted	2,14,00	1,63,23	50,77	0
108 Other Expenditure Pertaining to Climate Change Department				
Revenue - Voted	10,59,73,00	1,09,10,00	9,50,63,00	0
Capital - Voted	1,85,00,00	1,13,14,26	71,85,74	0
GRAND TOTAL				
Revenue - Voted	19,89,43,90,00	17,46,07,53,46	2,48,81,71,47	5,45,34,92
Revenue - Charged	*3,06,07,42,00*	*2,83,31,28,32*	*22,76,13,68*	*0*
Capital - Voted	8,17,74,78,00	7,02,82,20,02	1,14,92,57,96	0
Capital - Charged	*2,91,94,03,00*	*2,92,06,20,21*	*27,21,92*	*39,39,13*

SUMMARY OF APPROPRIATION ACCOUNTS

The excess over the following voted grants in the Revenue Section requires regularization :

ROADS AND BUILDINGS DEPARTMENT

(1) 85 - Residential Buildings

(2) 86 - Roads and Bridges

The excess over the following appropriations in the Capital Section requires regularization :

FINANCE DEPARTMENT

(1) 20 - Repayment of Debt Pertaining to Finance Department and its Servicing

SUMMARY OF APPROPRIATION ACCOUNTS

As the grants and appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure according to Appropriation Accounts for the year 2024-25 and that shown in the Finance accounts for that year is indicated below :

		Revenue	Capital	Total
			(₹ in thousands)	
Total	**Voted**	17,46,07,53,46	7,02,82,20,02	24,48,89,73,48
Expenditure according to Appropriation Account	***Charged***	*2,83,31,28,32*	*2,92,06,20,21*	*5,75,37,48,53*
Deduct -	**Voted**	33,27,36,67	13,82,59,42	47,09,96,09
Total Recoveries shown in Appendix- II	***Charged***	*80*	*0*	*80*
(Includes transfer of balances to the Fund Accounts)				
Net	**Voted**	17,12,80,16,79	6,88,99,60,60	24,01,79,77,39
Expenditure shown in Finance Accounts	***Charged***	*2,83,31,27,52*	*2,92,06,20,21*	*5,75,37,47,73*

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Gujarat

Opinion

The Appropriation Accounts of the Government of Gujarat for the year ended 31 March 2025 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Gujarat being presented separately for the year ended 31 March 2025.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Gujarat are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Gujarat for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Gujarat functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Gujarat and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit-II), Gujarat in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit-II) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to:

1) There was an excess disbursement of ₹ 584.74 crore over the authorisation made by the State Legislature under two grants and one appropriation during the financial year 2024-25. The excess disbursement of ₹ 584.74 crore pertained to Finance Department – Grant No.20 (₹ 39.39 crore) and Roads and Buildings Department – Grant No.85 and 86 (₹ 545.35 Crore).

2) An excess disbursement of ₹ 11,065.30 crore pertaining to the years 2011-12 and 2014-15 to 2023-24 is yet to be regularised by the State Legislature.

My opinion on the Appropriation Accounts is not modified due to Emphasis of Matter section.

Date: 10/11/2025 **(K. SANJAY MURTHY)**

Place: New Delhi **Comptroller and Auditor General of India**

AGRICULTURE, FARMER'S WELFARE & CO-OPERATION DEPARTMENT

GRANT NO.: 1 AGRICULTURE AND CO-OPERATION DEPARTMENT

(Major Head : 2070 - Other Administrative Services, 3451 - Secretariat-Economic Services, 4070 - Capital Outlay on other Administrative Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		21,58,00			
Supplementary		1,00	21,59,00	15,34,91	(-)6,24,09	6,23,00
Charged					
Original		*1,50,00*			
Supplementary		*0*	*1,50,00*	*32,49*	*(-)1,17,51*	*1,18,00*
CAPITAL					
Voted					
Original		7,10,00			
Supplementary		90,00	8,00,00	1,48,18	(-)6,51,82	6,52,00

Notes and Comments

REVENUE

In view of the final saving of ₹624.09 lakh (28.91%) in the grant, the Original provision of ₹2,158.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2070.00.105.01 Enquiry Commission for godowns fire	O R	125.00 (-)120.00	5.00	5.00	0.00	Withdrawal of provision of ₹120.00 lakh through surrender in March 2025 was attributed to the completion of work by the Inquiry Commission regarding the godown fire dated 31-03-2024. An amount of Rs. 0.05 crore has been utilized for the administrative expenses of the Inquiry Commission, and the remaining balance has been surrendered.

Grant No. 1 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3451.00.090.01 Agricultural and Co-operation Department	O S R	2,033.00 1.00 (-)503.00	1,531.00	1,529.91	(-)1.09	Withdrawal of provision of ₹503.00 lakh through surrender in March 2025 was attributed to (i) non-filling up of vacant sanctioned posts, which has resulted in unutilized budget provisions and (ii) the inability to commence the renovation work of the department, leading to savings and a consequent reduction in the budget provision in the revised estimate

3. In view of the final saving of *₹117.51 lakh (78.34%)* in the appropriation, the Original provision of *₹150.00 lakh* could have been curtailed.

4. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.800.03 Compensation and interest in respect of court judgments.	O R	*150.00* *(-)118.00*	*32.00*	*32.49*	*(+)0.49*	Withdrawal of provision of *₹118.00 lakh* through surrender in March 2025 was attributed to requirement of less amount for payment of compensation and interest in respect of court judgetments.

CAPITAL

5. In view of the final saving of ₹ 651.82 lakh in the grant, the Supplementary provision of ₹ 90.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.In view of the final saving of ₹ 651.82 lakh (81.48%) in the grant, the Total provision of ₹ 800.00 lakh could have been curtailed.

6. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)	O	710.00				Withdrawal of provision of ₹652.00 lakh through surrender in March 2025 was attributed to the non-completion of the purchase of IT hardware for the department as well as for the Heads of Departments (HODs) under the Scheme during the financial year.
4070.00.800.01	S	90.00				
I.T. implementation	R	(-)652.00	148.00	148.18	(+)0.18	

GRANT NO.: 2 AGRICULTURE

(Major Head : 2401 - Crop Husbandry, 2415 - Agricultural Research and Education, 2801 - Power, 4401 - Capital Outlay on Crop Husbandry)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		1,69,64,48,002,00	1,69,64,50,00	1,25,10,21,78	(-)44,54,28,22	44,53,74,61
CAPITAL					
Voted					
Original Supplementary		45,57,000	45,57,00	29,30,40	(-)16,26,60	16,26,61

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 4,45,428.22 lakh in the grant; only ₹ 4,45,374.61 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 53.61 lakh. In view of the final saving (26.26%) in the grant, the Original provision could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2401.00.001.06 AGR-1 Administration Extension and Infrastructure Facility for Agriculture Development	O R	5,587.00 (-)1,759.62	3,827.38	3,822.06	(-)5.32	Withdrawal of provision of ₹1,759.62 lakh through surrender in March 2025 was attributed to the unutilized expenditure on establishment, due to 73 vacant posts out of 150 sanctioned posts. Additionally, under the Talim Scheme, an expenditure of ₹0.1833 crore was incurred against the sanctioned amount of ₹1.74 crore, owing to queries raised on the bills by the PAO. Furthermore, the revised estimate for the grant was reduced to ₹42.84 crore. Reasons for the final saving of ₹5.32 lakh have not been intimated (August 2025)
(ii) 2401.00.102.04 Promoting to farmer for Post Harvesting & Management (value addition)	O R	50.00 (-)50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹50.00 lakh through surrender in March 2025 was attributed to the fact that no beneficiaries submitted their subsidy claims, resulting in no expenditure being incurred under the scheme.
(iii) 2401.00.102.05 Assistance for increasing Agriculture Crop Coverage	O R	3,500.00 (-)540.00	2,960.00	2,960.00	0.00	Withdrawal of provision of ₹540.00 lakh through surrender in March 2025 was attributed to lower-than-expected achievement under the Millet Processing Unit component of the Millet Development Scheme.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2401.00.102.06 National Food Security Mission (60% Central) - GJ205(60-40 Partially Centrally Sponsored Scheme)	O R	1,600.00 (-)487.04	1,112.96	1,112.96	0.00	Withdrawal of provision of ₹487.04 lakh through surrender in March 2025 was attributed to (i) lower achievement under the seed distribution component of the NFSM scheme and (ii) the same component being covered under the State scheme.
(v) 2401.00.102.07 National Food Security Mission (40% State) - GJ205	O R	1,066.00 (-)324.03	741.97	741.97	0.00	Withdrawal of provision of ₹324.03 lakh through surrender in March 2025 was attributed to (i) lower achievement under the seed distribution component of the NFSM scheme and (ii) the same component being covered under the State scheme.
(vi) 2401.00.103.22 Strengthening of Seed Testing Lab- (60% Central) - GJ260(60-40 Partially Centrally Sponsored Scheme)	O R	161.00 (-)133.12	27.88	27.88	0.00	Withdrawal of provision of ₹133.12 lakh through surrender in March 2025 was attributed to the unavailability of certified seeds for distribution under the SVP component.
(vii) 2401.00.103.23 Strengthening of Seed Testing Lab- (40% State) - GJ260	O R	107.00 (-)88.41	18.59	18.59	0.00	Withdrawal of provision of ₹88.41 lakh through surrender in March 2025 was attributed to the unavailability of certified seeds for distribution under the SVP component.
(viii) 2401.00.105.01 Distribution of Ammonium Sulphate and other Fertilizers	O R	356.00 (-)58.50	297.50	293.72	(-)3.78	Withdrawal of provision of ₹58.50 lakh through reappropriation in March 2025 was attributed to savings arising from pay and allowances on vacant posts, domestic travel, rent, rates and taxes, supplies and materials, and other contractual services.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2401.00.105.02 Strengthening Establishment Soil testing Laboratory For Analysis Micronutrients in Soil	O R	170.00 (-)39.08	130.92	130.92	0.00	Withdrawal of provision of ₹39.08 lakh through reappropriation in March 2025 was attributed to savings arising from pay and allowances on vacant posts, domestic travel, rent, rates and taxes, supplies and materials, and other contractual services.
(x) 2401.00.105.03 Scheme for development of inputs Fertilizers quality control Laboratories And field Organization	O R	1,022.00 (-)190.87	831.13	825.76	(-)5.37	Withdrawal of provision of ₹190.87 lakh through reappropriation in March 2025 was attributed to savings under Office Expenses, Rent, Rates and Taxes, Supplies and Materials, and Other Contractual Services. Reasons for the final saving of ₹5.37 lakh have not been intimated (August 2025)
(xi) 2401.00.105.37 University for Organic Farming	O R	12,075.00 (-)3,082.48	8,992.52	8,992.52	0.00	Withdrawal of provision of ₹3,082.48 lakh through surrender in March 2025 was attributed to (i) The construction of Amreli College has been delayed due to the pending allotment of land in the university's name, resulting in a revision and reduction of the grant allocated for this project and (ii) Funds allocated for salaries have not been utilized due to vacant posts. The recruitment process for all sanctioned posts under various schemes is currently underway, with interviews scheduled to be conducted shortly.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2401.00.105.42 Soil Health Card scheme (SHC-NMSA) (Normal) (60% Central) - GJ172(60-40 Partially Centrally Sponsored Scheme)	O R	600.00 (-)289.60	310.40	310.40	0.00	Withdrawal of provision of ₹289.60 lakh through surrender in March 2025 was attributed to the release of the second and third installments of the grant for the year 2024–25 through the new SNA-SPARSH portal for expenditure purposes. As a result, savings have been made under this budget head.
(xiii) 2401.00.105.43 Soil Health Card scheme (SHC-NMSA) (Normal) (40% State) - GJ172	O R	400.00 (-)193.07	206.93	206.93	0.00	Withdrawal of provision of ₹193.07 lakh through surrender in March 2025 was attributed to the release of the second and third installments of the grant for the year 2024–25 through the new SNA-SPARSH portal for expenditure purposes. As a result, savings have been made under this budget head.
(xiv) 2401.00.107.14 Financial assistance to farmers to install barbed wire fencing surrounding their farms to protect the crop from the wild animals	O R	40,000.00 (-)28,019.04	11,980.96	11,980.96	0.00	Withdrawal of provision of ₹28,019.04 lakh through reappropriation in March 2025 was attributed to receipt of less subsidy claims from the beneficiaries.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xv) 2401.00.109.07 Sub-Mission on Agriculture Extension ATMA Normal (60% Central) - GJ102(60-40 Partially Centrally Sponsored Scheme)	O R	2,962.00 (-)1,742.73	1,219.27	1,219.27	0.00	Withdrawal of provision of ₹1,742.73 lakh through surrender in March 2025 was attributed to the actual expenditure not aligning with the budget allocation, as the Government of India sanctioned a tentative amount of Rs. 42.50 crore against the total budget provision of Rs. 57.41 crore for all schemes. Additionally, there was a delay in the receipt of the second instalment of the grant owing to the implementation of the new fund flow mechanism through the SNA-SPARSH platform.
(xvi) 2401.00.109.08 Sub-Mission on Agriculture Extension ATMA Normal (40% State) - GJ102	O R	1,909.00 (-)762.21	1,146.79	1,146.79	0.00	Withdrawal of provision of ₹762.21 lakh through surrender in March 2025 was attributed to the actual expenditure not aligning with the budget allocation, as the Government of India sanctioned a tentative amount of Rs. 42.50 crore against the total budget provision of Rs. 57.41 crore for all schemes. Additionally, there was a delay in the receipt of the second instalment of the grant owing to the implementation of the new fund flow mechanism through the SNA-SPARSH platform.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 2401.00.109.09 AGR-8 A Scheme to provide assistance to farmers family or natural farming to maintain indigenous cow(100% state)	O R	19,872.00 (-)3,717.00	16,155.00	16,155.00	0.00	Withdrawal of provision of ₹3,717.00 lakh through surrender in March 2025 was attributed to (i) there was no provision to include new beneficiaries under the scheme, and as benefits are provided only to existing beneficiaries each year, the overall cost was reduced and (ii) additional savings occurred due to the death of some existing beneficiaries or their cattle, or because certain beneficiaries were no longer engaged in natural farming practices.
(xviii) 2401.00.109.10 "Gujarat Natural Farming Development Board" for implementation of Natural Farming (100% State)	O R	4,787.00 (-)1,201.75	3,585.25	3,585.25	0.00	Withdrawal of provision of ₹1,201.75 lakh through surrender in March 2025 was attributed to (i) manpower has not been appointed for the implementation of the schemes, and no expenditure was incurred on vehicle hiring at the State and Zonal offices; (ii) lower expenditure was incurred under the component of State-level Krushi Mela, exhibitions, seminars, etc. and (iii) at the district level, the implementation of the new scheme was delayed due to the untimely adoption by farmer groups, self-help groups, as well as Gauchalas and Panjrapols.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xix) 2401.00.109.11 A Scheme to Promote Natural Farming in the State	O R	10,978.00 (-)10,578.00	400.00	400.00	0.00	Withdrawal of provision of ₹10,578.00 lakh through surrender in March 2025 was attributed to (i) following the merger of the scheme into the Gujarat Prakrutik Krushi Vikas Board, the necessary manpower for scheme implementation has not been appointed and (ii) as the scheme has been integrated into the Gujarat Prakrutik Krushi Vikas Board, no expenditure was incurred under provisions for staff, vehicles, office expenses, and honorarium to Krushi Sakhis.
(xx) 2401.00.110.04 ARG-11 Risk Management in Agriculture Sector	O R	19,031.00 (-)17,186.07	1,844.93	1,844.93	0.00	Withdrawal of provision of ₹17,186.07 lakh through surrender in March 2025 was attributed to a reduction in expenditure, as the decision to pay the remaining premium subsidy for the year 2019-20 under the Prime Minister's Crop Insurance Scheme is currently under process.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2401.00.111.12 Survey Project evalution and assesement (Improvement of Crop Statistics-ICS) and Timely Reporting of area and production estimate of major crops(TRS) - GJ158	O R	270.00 (-)270.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹270.00 lakh through surrender in March 2025 was attributed to the ICS-TRS scheme being 100% funded by the Central Government under the Central Expenditure category "Improvement of Agriculture Statistics (IAS)." For the year 2024-25, the Government of India allocated a grant of Rs. 325.50 lakh. As there is no requirement to raise any grant from the State Government, the entire amount approved by the Government has been surrendered.
(xxii) 2401.00.111.14 National e-Governance Plan in Agriculture (NeGP-A) (60% Central) - GJ305(60-40 Partially Centrally Sponsored Scheme)	O R	2,160.00 (-)1,522.56	637.44	635.38	(-)2.06	Withdrawal of provision of ₹1,522.56 lakh through surrender in March 2025 was attributed to (i) The crop survey work for Summer 2024 was not conducted, resulting in savings and (ii) The work order for the I.Khedut Portal (2.0) was approved only on 12/11/2024, leading to savings in the allocated amount.
(xxiii) 2401.00.111.15 National e-Governance Plan in Agriculture (NeGP-A) (40% State) - GJ305	O R	1,440.00 (-)1,016.23	423.77	423.77	0.00	Withdrawal of provision of ₹1,016.23 lakh through surrender in March 2025 was attributed to (i) The crop survey work for Summer 2024 was not conducted, resulting in savings and (ii) The work order for the I.Khedut Portal (2.0) was approved only on 12/11/2024, leading to savings in the allocated amount.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiv) 2401.00.113.07 AGR-50, Assistance to farmers to purchase tractor	O R	41,200.00 (-)16,900.00	24,300.00	24,300.00	0.00	Withdrawal of provision of ₹16,900.00 lakh through surrender in March 2025 was attributed to fewer farmer beneficiaries submitting their subsidy claims for tractor purchases under the pre-sanctioned cases at the district level, resulting in savings under the scheme.
(xxv) 2401.00.113.08 Kisan Parivahan Scheme	O R	550.00 (-)346.25	203.75	203.75	0.00	Withdrawal of provision of ₹346.25 lakh through surrender in March 2025 was attributed to fewer farmer beneficiaries submitting their subsidy claims for the purchase of goods carriage vehicles/tractor trailers among the pre-sanctioned cases at the district level, resulting in savings under the scheme.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvi) 2401.00.113.09 To Assist state Farmers in Purchasing Sanedo Agricultural equipment	O R	500.00 (-)339.75	160.25	160.25	0.00	Withdrawal of provision of ₹339.75 lakh through surrender in March 2025 was attributed to lower-than-anticipated beneficiary participation under the 'Scheme to Assist State Farmers in Purchasing Sanedo Agricultural Equipment' during the financial year 2024–25.Administrative approval had been granted with a budget provision of ₹500.00 lakh. Against the physical target of 2,000 farmers, only 1,030 applications were received on the i-Khedut portal, and assistance was extended to 613 eligible farmers. Consequently, a revised estimate of ₹200.00 lakh was proposed and approved.
(xxvii) 2401.00.114.02 Oilseed Staff Scheme and Demonstration of intercropping in Oilseed Crops	O R	9,187.00 (-)1,807.08	7,379.92	7,379.92	0.00	Withdrawal of provision of ₹1,807.08 lakh through surrender in March 2025 was attributed to *
* the limited adoption of drone technology in agriculture, as it remains a new concept for farmers. This resulted in slow acceptance and partial utilization of the allocated funds. Moreover, no expenditure was incurred beyond salary, allowances, and contingency expenses, leading to savings. As the scheme was introduced as a new item in 2024–25—and with similar components already available under other Centrally Sponsored Schemes—actual implementation was also constrained by the limited availability of certified seeds within the state.						

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxviii) 2401.00.119.01 HRT-2 Fruits Nurseries	O R	34,746.00 (-)12,502.53	22,243.47	22,236.82	(-)6.65	Withdrawal of provision of ₹12,418.01 lakh through surrender and of ₹84.52 lakh through reappropriation in March 2025 was attributed to *
*unspent funds arising mainly from low utilization under various new and continuing scheme components. Out of the approved budget of ₹34,746.00 lakh for 2024–25, only ₹22,244.00 lakh (64.05%) was disbursed as per norms. The unspent amount includes ₹379.00 lakh from the ₹400.00 lakh provision for a new Centre of Excellence in Banaskantha district due to partial administrative approval, and ₹5,000.00 lakh remained unused for the new "Cold Storage Projects above 5000 MT and up to 10,000 MT" owing to pending approvals for capital infrastructure assistance. Additionally, ₹7,817.00 lakh remained unutilized from the ₹11,264.00 lakh provision for twelve new items due to fewer applications on the i-Khedut portal. For continuing items like farm machinery, planting materials, and inputs, although applications were approved, many beneficiaries did not submit timely claims. Under “Additional Assistance up to 15% of MIDH (NHM) Approved Projects,” lower expenditure occurred due to reduced spending under the central MIDH (NHM) scheme and vacant posts affecting salary disbursement.Reasons for the final saving of ₹6.65 lakh have not been intimated (August 2025)						
(xxix) 2401.00.119.06 HRT-5 Establishment of Kitchengarden and Canning centre	O R	1,100.00 (-)452.80	647.20	644.55	(-)2.65	Withdrawal of provision of ₹452.80 lakh through surrender in March 2025 was attributed to *
*lower demand and procedural delays under various components of the scheme. Under the "Urban Green Mission Programme (Mali Talim)," fewer applications were received than targeted, resulting in an expenditure of only ₹23.00 lakh against the provision of ₹80.00 lakh, leaving ₹56.00 lakh unutilized. Additionally, ₹31.00 lakh remained unspent for kitchen garden maintenance at the Minister’s bungalow due to ongoing tender procedures following the amended Government Resolution No. ACD/KMO/e-file/2/2024/3574/K8 dated 04/12/2024. Moreover, all eligible applicants under the scheme have already been covered, and no further eligible beneficiaries remain to avail of the assistance.						
(xxx) 2401.00.119.55 Central Share of National Horticulture Mission for general Category (60% Central) - GJ10(60-40 Partially Centrally Sponsored Scheme)	O R	8,057.00 (-)5,474.58	2,582.42	2,582.42	0.00	Withdrawal of provision of ₹5,474.58 lakh through surrender in March 2025 was attributed to (*1)

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxi) 2401.00.119.56 State Share of National Horticulture Mission for general Category (40% State) - GJ10	O R	5,371.00 (-)3,649.38	1,721.62	1,721.62	0.00	Withdrawal of provision of ₹3,649.38 lakh through surrender in March 2025 was attributed to (*1)
(*1)procedural timelines related to project implementation, pending approvals, and utilization of earlier unspent balances. An amount of ₹1,901.00 lakh pertains to 171 projects approved under the State Government's delegated powers, for which fund release is contingent upon project completion. A further ₹2,677.00 lakh relates to proposals still under consideration by the Government of India and will be utilized post-approval. Additionally, ₹2,816.00 lakh was sanctioned by the Government of India on 25th March 2025 for 20 projects; while the first installment was released, the second installment of ₹1,678.00 lakh will be disbursed only after submission of a satisfactory Joint Inspection Team (JIT) report. Moreover, an unspent balance of ₹4,369.00 lakh from the previous year, lying in the SNA account, was utilized before onboarding to the SNA-SPARSH platform, as per Government of India instructions.						
(xxxii) 2401.00.131.01 Rashtriya Krushi Vikas Yojana (60% Central) - GJ48(60-40 Partially Centrally Sponsored Scheme)	O R	10,000.00 (-)7,786.32	2,213.68	2,213.68	0.00	Withdrawal of provision of ₹4,900.41 lakh through surrender and of ₹2,885.91 lakh through reappropriation in March 2025 was attributed to lower central allocation and non-release of subsequent installments by the Government of India. Against the total approved central share of ₹5,885.00 lakh (60%) and corresponding state share of ₹3,922.00 lakh (40%) for the financial year 2024–25, only two installments amounting to ₹2,942.00 lakh were released by the Government of India. Due to the non-release of the remaining central share, the matching state share also remained unutilized.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxiii) 2401.00.131.02 Rashtriya Krushi Vikas Yojana (40% State) - GJ48	O R	6,666.00 (-)5,190.21	1,475.79	1,475.79	0.00	Withdrawal of provision of ₹5,190.21 lakh through surrender in March 2025 was attributed to lower central allocation and non-release of subsequent installments by the Government of India. Against the total approved central share of ₹5,885.00 lakh (60%) and corresponding state share of ₹3,922.00 lakh (40%) for the financial year 2024–25, only two installments amounting to ₹2,942.00 lakh were released by the Government of India. Due to the non-release of the remaining central share, the matching state share also remained unutilized.
(xxxiv) 2401.00.131.03 Rainfed Area Development-National Mission for Sustainable Agriculture (RAD-NMSA) (60% Central) - GJ15(60-40 Partially Centrally Sponsored Scheme)	O R	711.00 (-)470.28	240.72	240.72	0.00	Withdrawal of provision of ₹470.28 lakh through surrender in March 2025 was attributed to the revised guidelines issued by the Government of India for the Rainfed Area Development (RAD) scheme.
(xxxv) 2401.00.131.04 Rainfed Area Development-National Mission for Sustainable Agriculture (RAD-NMSA) (40% State) - GJ15	O R	474.00 (-)313.55	160.45	160.45	0.00	Withdrawal of provision of ₹313.55 lakh through surrender in March 2025 was attributed to the revised guidelines issued by the Government of India for the Rainfed Area Development (RAD) scheme.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxvi) 2401.00.195.02 AGR-13 Financial Assistance to Agro industries	O R	20,201.00 (-)15,001.00	5,200.00	5,200.00	0.00	Withdrawal of provision of ₹15,001.00 lakh through surrender in March 2025 was attributed to delays in the submission of necessary supporting documents by the applicants, as per the provisions of the earlier policy.
(xxxvii) 2401.00.195.05 PM Formalization of Micro Food Processing Enterprises (PMFME) (60% Central) - GJ206(60-40 Partially Centrally Sponsored Scheme)	O R	2,400.00 (-)1,100.00	1,300.00	1,300.00	0.00	Withdrawal of provision of ₹1,100.00 lakh through surrender in March 2025 was attributed to lower number of applications received under this credit-linked scheme, as beneficiaries have shown greater interest in other more attractive schemes offered by the State Government. Furthermore, the overall progress of the scheme at the national level has also been limited to around 50%.
(xxxviii) 2401.00.195.06 PM Formalization of Micro Food Processing Enterprises (PMFME) (40% State) - GJ206	O R	1,600.00 (-)733.34	866.66	866.66	0.00	Withdrawal of provision of ₹733.34 lakh through surrender in March 2025 was attributed to lower number of applications received under this credit-linked scheme, as beneficiaries have shown greater interest in other more attractive schemes offered by the State Government. Furthermore, the overall progress of the scheme at the national level has also been limited to around 50%.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxix) 2401.00.195.09 Establishment of Incubation Center, Capacity building and Hand holding (100% Central)	O R	601.00 (-)601.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹601.00 lakh through surrender in March 2025 was attributed to lower number of applications received under this credit-linked scheme, as beneficiaries have shown greater interest in other more attractive schemes offered by the State Government. Furthermore, the overall progress of the scheme at the national level has also been limited to around 50%.
(xl) 2401.00.797.01 AGR-45 National Agriculture Insurance scheme fund	O R	10,000.00 (-)10,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹10,000.00 lakh through surrender in March 2025 was attributed to non-utilization of the Corpus Fund, as no exceptional circumstances arose during the year requiring expenditure beyond the risk management provisions. Under this scheme, the Corpus Fund is specifically maintained to meet additional expenditure only when claims exceed the allocated provisions; however, since such a situation did not occur in the current financial year, the amount remained unspent.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xli) 2801.80.190.02 Subsidy to Gujarat Urja Vikas Nigam Ltd for Compensation in GERC	O R	2,03,588.00 (-)24,168.00	1,79,420.00	1,79,420.00	0.00	Withdrawal of provision of ₹24,168.00 lakh through surrender in March 2025 was attributed to a reduction in the provision arising from the decreased fixed charge relief extended to agricultural metered consumers, as well as a lower claim for additional power requirements in the agricultural sector in the Revised Estimates.
(xlii) 2801.80.190.03 Subsidy to Agriculturist Fuel Price and Power Purchase Adjustment Charges	O R	9,06,893.00 (-)2,92,186.00	6,14,707.00	6,14,707.00	0.00	Withdrawal of provision of ₹2,92,186.00 lakh through surrender in March 2025 was attributed to a decrease in provision arising from the reduction in Fuel and Power Purchase Price Adjustment (FPPPA) rates by the Hon'ble Gujarat Electricity Regulatory Commission (GERC) for the 3rd and 4th quarters of the financial year 2024-25.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2401.00.103.24 Strengthening of seed Quality Control,GOT Facility and seed processing Plant- (Central Share 100%) - GJ260	O R	160.00 (+)220.09	380.09	380.09	0.00	Additional fund of ₹220.09 lakh was made in March 2025 through reappropriation mainly due to excess expenditure under the scheme beyond the originally sanctioned budget. The State budgetary provision was limited to ₹160.00 lakh; however, actual financial requirements exceeded this amount, necessitating the arrangement of an additional ₹220.09 lakh through reappropriation to meet the shortfall.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2401.00.105.44 Paramparagat Krishi Vikas Yojana (PKVY - NMSA) Normal (60% Central) - GJ152(60-40 Partially Centrally Sponsored Scheme)	O R	1.00 (+)211.90	212.90	212.90	0.00	Additional fund of ₹211.90 lakh was made in March 2025 through reappropriation mainly due to higher expenditure arising from receipt of central grants exceeding the token provision made in the State Budget. For the year 2024–25, only a token provision of ₹1.00 lakh was approved in the State Budget. Additional authorization was necessitated following the receipt of the 1st installment of the grant from the Government of India through the PFMS Portal, and subsequently, the 2nd installment was received through the SNA-SPARSH Portal, leading to expenditure surpassing the original budget provision.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2401.00.105.45 Paramparagat Krishi Vikas Yojana (PKVY - NMSA) Normal (40% State) - GJ152	O R	1.00 (+)140.93	141.93	141.93	0.00	Additional fund of ₹140.93 lakh was made in March 2025 through reappropriation mainly due to higher expenditure arising from receipt of central grants exceeding the token provision made in the State Budget. For the year 2024–25, only a token provision of ₹1.00 lakh was approved in the State Budget. Additional authorization was necessitated following the receipt of the 1st installment of the grant from the Government of India through the PFMS Portal, and subsequently, the 2nd installment was received through the SNA-SPARSH Portal, leading to expenditure surpassing the original budget provision.
(iv) 2401.00.110.01 Crop Insurance Scheme in Gujarat State	O R	2,613.00 (+)1,630.53	4,243.53	4,243.53	0.00	Additional fund of ₹1,630.53 lakh was made in March 2025 through reappropriation mainly due to*
* increased expenditure on salary arrears and utilization of funds based on approved tender rates. The requirement arose from (i) payment of arrears of salary and dearness allowance for the establishment, and (ii) utilization of ₹1,650.00 lakh in accordance with approved tender rates. Although some savings were available due to (iii) non-engagement of outsourced manpower services—owing to reduced workload under the Pak Vima Yojana Scheme and the non-operation of PMFBY in the state since 2020–21—these savings were not sufficient to fully meet the actual expenditure incurred.						
(v) 2401.00.110.06 Farmers Accidental death/Permanent disability insurance Scheme	O R	7,090.00 (+)5,673.00	12,763.00	12,763.00	0.00	Additional fund of ₹5,673.00 lakh was made in March 2025 through reappropriation mainly due to *
*increased premium liability arising from enhancement in protection assistance under the insurance scheme. For the financial year 2024–25, a provision of ₹7,090.00 lakh was initially approved and retained in the Revised Estimates for payment of insurance premiums. However, following the State Government's recommendation—vide letter dated 17-02-2025 from the Director of Insurance—to enhance protection assistance from ₹2.00 lakh to ₹4.00 lakh effective from 1st April 2025, the Director of Insurance raised a revised demand of ₹12,763.00 lakh as premium for general farmers.						

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2401.00.110.08 Crop Loss Assistance to the Farmers due to Natural Calamities	O R	15,001.00 (+)21,862.75	36,863.75	36,863.75	0.00	Additional fund of ₹21,862.75 lakh was made in March 2025 through reappropriation mainly due to enhanced financial requirement following the announcement of relief packages for crop loss during Kharif 2024. The original provision of ₹15,001.00 lakh for the financial year 2024–25 was revised to ₹36,863.00 lakh in response to the Government's declaration of the Krishi Rahat Package in July 2024 and the Special Krishi Rahat Package in August and September 2024. These packages were aimed at supporting farmers affected by heavy rainfall, necessitating additional authorization of ₹21,863.00 lakh during the year.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2401.00.113.05 AGR-67 Submission On Agricultural Mechanization (SMAM) (60% Central) - GJ14(60-40 Partially Centrally Sponsored Scheme)	O R	976.00 (+)2,267.69	3,243.69	3,243.69	0.00	Additional fund of ₹2,267.69 lakh was made in March 2025 through reappropriation mainly due to increased number of aid cases under the general category and delayed receipt of central grant under the SNA-SPARSH modality. During the financial year 2024–25, the Government of India implemented the SNA-SPARSH system, and the third installment of the grant was released late on 29-03-2025. Despite the delay in fund receipt, the number of general category cases rose, prompting a higher demand for grants.
(viii) 2401.00.113.06 AGR-67 Submission On Agricultural Mechanization (SMAM) (40% State) - GJ14	O R	651.00 (+)1,511.13	2,162.13	2,162.13	0.00	Additional fund of ₹1,511.13 lakh was made in March 2025 through reappropriation mainly due to increased number of aid cases under the general category and delayed receipt of central grant under the SNA-SPARSH modality. During the financial year 2024–25, the Government of India implemented the SNA-SPARSH system, and the third installment of the grant was released late on 29-03-2025. Despite the delay in fund receipt, the number of general category cases rose, prompting a higher demand for grants.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2401.00.114.05 National Food Security Mission - National Mission on Edible Oils - Oil Palm (60% Central) - GJ271(60-40 Partially Centrally Sponsored Scheme)	O R	45.00 (+)50.71	95.71	95.71	0.00	Additional fund of ₹50.71 lakh was made in March 2025 through reappropriation mainly due to the total outlay of ₹243.00 lakh approved by the Government of India exceeding the original state budget provision.
(x) 2401.00.114.06 National Food Security Mission - National Mission on Edible Oils- Oil Palm (40% State) - GJ271	O R	30.00 (+)33.81	63.81	63.81	0.00	Additional fund of ₹33.81 lakh was made in March 2025 through reappropriation mainly due to the total outlay of ₹162.00 lakh approved by the Government of India exceeding the original state budget provision.
(xi) 2401.00.131.05 Crop Diversification Program (60% Central Share)	S R	1.00 (+)111.13	112.13	112.13	0.00	Additional fund of ₹111.13 lakh was made in March 2025 through reappropriation mainly due to expenditure incurred towards clearing pending liabilities for Alternative Crop Demonstration and other site-specific activities. The additional requirement arose to settle outstanding dues under these components, which were not fully covered under the original budget provision.

Grant No. 2 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2401.00.131.06 Crop Diversification Program (40 % State Share)	S R	1.00 (+)73.75	74.75	74.75	0.00	Additional fund of ₹73.75 lakh was made in March 2025 through reappropriation mainly due to expenditure incurred towards clearing pending liabilities for Alternative Crop Demonstration and other site-specific activities. The additional requirement arose to settle outstanding dues under these components, which were not fully covered under the original budget provision.

CAPITAL

4. In view of the final saving of ₹1,626.00 lakh (35.69%) in the grant, the Original provision of ₹4,557.00 lakh could have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4401.00.103.01 Construction Activity under RIDF Scheme	O R	3,200.00 (-)1,000.00	2,200.00	2,200.00	0.00	Withdrawal of provision of ₹1,000.00 lakh through surrender in March 2025 was attributed to the fact that the Roads and Buildings Department did not request allocation of grants for the period from April 2024 to March 2025. As no requisition was made by the implementing department during the financial year, the provision remained unutilized.

Grant No. 2 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4401.00.800.04 Procurement of IT components for Natural Farming promotion schemes	O R	1,287.00 (-)601.35	685.65	685.65	0.00	Withdrawal of provision of ₹601.35 lakh through surrender in March 2025 was attributed to non-utilization of funds due to the ongoing tendering process for procurement of IT components at the university. Out of the total approved grant of ₹229.00 lakh for 2024–25 for two separate IT-related projects, administrative approval was received for ₹185.65 lakh, which has been fully utilized. The balance amount of ₹43.35 lakh remains unspent as the tender process is still underway and the corresponding expenditure has not yet been incurred.

PERSISTENT SAVING

6. The Revunue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		4,25,163.15	3,31,212.83	93,950.32	22.10
2020-21		3,80,889.41	3,22,876.69	58,012.72	15.23
2021-22		4,02,396.52	2,71,019.02	1,31,377.50	32.65
2022-23		3,74,490.15	2,56,014.43	1,18,475.72	31.64
2023-24		16,18,638.67	13,20,134.47	2,98,504.20	18.44

GRANT NO.: 3 MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOPMENT

(Major Head : 2402 - Soil and Water Conservation, 2702 - Minor Irrigation)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		15,10,000			
Supplementary			15,10,000	11,80,31	(-)3,29,69	3,28,89

Notes and Comments

REVENUE

In view of the final saving of ₹329.69 lakh (21.83%) in the grant, the Original provision of 1,510.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2402.00.101.01 Soil Conservation and Survey Organisation in Dry Farming watershed areas Establishment	O R	950.00 (-)221.71	728.29	727.51	(-)0.78	Withdrawal of provision of ₹221.71 lakh through surrender in March 2025 was attributed to the availability of fewer staff members compared to the sanctioned staff pattern. Additionally, some employees retired during the year, resulting in lower actual expenditure. Consequently, the provisioned amount was not fully utilized.

Grant No. 3 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2702.01.104.01 Area Irrigation Programme.	O R	419.00 (-)73.27	345.73	345.72	(-)0.01	Withdrawal of provision of ₹73.27 lakh through surrender in March 2025 was attributed to fewer farmer beneficiaries having submitted their subsidy claims under the scheme, despite being pre-sanctioned at the district level, as many did not complete the construction of water tanks. This has resulted in savings under the scheme.Additionally, savings have accrued under the heads of Pay and Allowances, Office Expenses, and Supplies and Materials.
(iii) 2702.03.103.01 Improvement of Irrigation of wells by blasting.	O R	141.00 (-)33.91	107.09	107.07	(-)0.02	Withdrawal of provision of ₹33.91 lakh through surrender in March 2025 was attributed to Savings under the heads of Pay and Allowances, Domestic Expenses, Office Expenses, and Other Contractual Services. As the allocated funds were not fully utilized under these categories.

GRANT NO.: 4 ANIMAL HUSBANDARY

(Major Head : 2071 - Pensions and Other Retirement Benefits, 2403 - Animal Husbandry, 2404 - Dairy Development, 4403 - Capital Outlay on Animal Husbandry)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		15,88,12,000	15,88,12,00	14,91,75,72	(-)96,36,28	95,80,00
CAPITAL					
Voted					
Original Supplementary		4,37,000	4,37,00	4,27,31	(-)9,69	10,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 9,636.28 lakh in the grant; only ₹ 9,580.00 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 56.28 lakh.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2403.00.001.01 ANH-1 Directorate of Animal Husbandry and its expansion	O R	4,209.00 (-)974.00	3,235.00	3,235.38	(+)0.38	Withdrawal of provision of ₹724.00 lakh through surrender and of ₹250.00 lakh through reappropriation in March 2025 was attributed to *
* (i) during the financial year 2024-25, a total of 74 posts remained vacant across various cadres, including 6 Class-1 posts, 9 Class-2 posts, 35 Class-3 posts, and 24 Class-4 posts ,(ii) lower expenditure was incurred on Leave Travel Concession (LTC) and Contingency/Office Expenses, (iii) the post of Legal Executive remained vacant for nine months and (iv) during the year, five Deputy Directors of Animal Husbandry (Class-1) were transferred, and two Deputy Directors (Class-1) retired from the said scheme.						

Grant No. 4 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2403.00.101.02 ANH-3 Disease Prevention and Control	O R	3,837.00 (-)950.00	2,887.00	2,886.63	(-)0.37	Withdrawal of provision of ₹950.00 lakh through surrender in March 2025 was attributed to (i) vacant positions remained unfilled at various institutions, (ii) expenditure on office expenses was reduced, (iii) the Government of India granted approval for recurring costs of Animal Vaccine Institutes under the Central Sector Scheme, and accordingly, the corresponding provision in the State Plan was surrendered during the Revised Estimate proposal and (iv) non-approval of outsourced staff led to savings.
(iii) 2403.00.101.04 Veterinary Institution and Veterinary Services	O R	28,813.00 (-)2,992.00	25,821.00	25,820.81	(-)0.19	Withdrawal of provision of ₹2,992.00 lakh through surrender in March 2025 was attributed to *

*(i) the request for modification in the implementation method of the scheme for 200 Mobile Veterinary Dispensaries dated 13/03/2024 was not approved, leading to the surrender of Rs. 18.60 crore, (ii) at the time of submission of the 8-month Revised Estimates (RE), approval from the Government for the establishment of 50 new Veterinary Dispensaries under the scheme was not received, resulting in the surrender of Rs. 2.00 crore in the RE, (iii) under the Karuna Animal Ambulance Scheme of 1962, lower expenditure was incurred due to the non-availability of veterinarians and the non-receipt of permission for installing display boards in route villages, leading to the return of Rs. 9.47 crore in the 8-month RE, (iv) although administrative approval has been granted for the scheme of 50 new Mobile Veterinary Hospitals, implementation has not yet commenced; therefore, the unutilized grant of Rs. 2.78 crore has been surrendered and (v) at the Veterinary Polytechnics, 57 out of 134 posts remained vacant, resulting in reduced expenditure.

Grant No. 4 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2403.00.102.01 ANH-8 Artificial Insemination Centre in Key Village	O R	8,147.00 (-)2,626.00	5,521.00	5,521.36	(+)0.36	Withdrawal of provision of ₹829.00 lakh through surrender and of ₹1,797.00 lakh through reappropriation in March 2025 was attributed to delays in loan disbursement under the said bankable scheme. Although loans for animal purchase were sanctioned, banks failed to release the funds within the stipulated time frame, resulting in the shortfall of the targeted disbursements.
(v) 2403.00.102.06 ANH-7 Upgradation and Conservation of Livestock	O R	3,320.00 (-)543.00	2,777.00	2,776.08	(-)0.92	Withdrawal of provision of ₹543.00 lakh through surrender in March 2025 was attributed to changes made in September 2024 to the IVF scheme, which limited its implementation to four specific districts, resulting in the scheme not being executed during the financial year. Additionally, the Livestock Owner Insurance Scheme, introduced in 2024-25, was discontinued for 2025-26, leading to the non-utilization of the advanced premium provision. Savings were also realized in Pay and Allowances expenses at four cattle breeding farms.

Grant No. 4 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2403.00.102.23 National LiveStock Mission (Central Share 60%) - GJ50(60-40 Partially Centrally Sponsored Scheme)	O R	1,160.00 (-)1,060.00	100.00	100.00	0.00	Withdrawal of provision of ₹1,060.00 lakh through reappropriation in March 2025 was attributed to the fact that, although the Annual Action Plan for the year 2024–25 was approved by the Government of India, the grant was not released in accordance with the approved plan. Only Rs. 1.00 crore was released by the Government of India; consequently, the remaining grant of Rs. 10.60 crore could not be utilized and was re-appropriated.
(vii) 2403.00.102.24 National LiveStock Mission (State Share 40%) - GJ50	O R	773.00 (-)706.00	67.00	66.67	(-)0.33	Withdrawal of provision of ₹706.00 lakh through reappropriation in March 2025 was attributed to the fact that, although the Annual Action Plan for the year 2024-25 was approved by the Central Government, the Government of India did not release the grant as per the approved plan. Only Rs. 1.00 crore was released by GOI, with the corresponding State share of Rs. 0.67 crore fully utilized

Grant No. 4 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2403.00.102.25 National LiveStock Mission (Central Share 100%) - GJ303	O R	154.00 (-)154.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹154.00 lakh through surrender in March 2025 was attributed to the fact that, although the Annual Action Plan for the year 2024–25 was approved by the Central Government, the grant was not released as per the approved plan. As a result, the allocated grant could not be utilized.
(ix) 2403.00.102.26 Assistance for livestock insurance scheme	O R	1,820.00 (-)1,365.00	455.00	455.00	0.00	Withdrawal of provision of ₹1,212.00 lakh through surrender and of ₹153.00 lakh through reappropriation in March 2025 was attributed to the requirement to implement the scheme in coordination with the centrally sponsored NLM scheme. In March 2024, the Government of India revised the operational guidelines of the NLM scheme, altering the funding pattern from 50:50 to 85:15. Furthermore, the Government of India did not release the grant as per the approved action plan, resulting in non-utilization of the allocated funds.

Grant No. 4 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2403.00.103.01 ANH-10 Intensive Poultry Development Programmes	O R	2,162.00 (-)398.00	1,764.00	1,764.05	(+)0.05	Withdrawal of provision of ₹398.00 lakh through surrender in March 2025 was attributed to (i) a total of 131 posts remained vacant under the scheme during the year, including 1 post in Class-I, 10 posts in Class II, 69 posts in Class-III, and 51 posts in Class-IV; and (ii) lower expenditure was incurred under Office Expenses, Material Supply, and Outsourced Manpower.
(xi) 2403.00.109.01 ANH-13 Expansion of Exhibition cell	O R	793.00 (-)127.00	666.00	665.74	(-)0.26	Withdrawal of provision of ₹127.00 lakh through surrender in March 2025 was attributed to (i) a provision of Rs. 1.00 crore was made for organizing an animal fair other than Tarnetar, which could not be conducted during the year and (ii) fewer printing bills were received from the Government Press as compared to the budget estimates.
(xii) 2403.00.113.01 ANH-4 Scheme for Strengthening of Statistical Wing	O R	188.00 (-)76.00	112.00	111.74	(-)0.26	Withdrawal of provision of ₹76.00 lakh through surrender in March 2025 was attributed to savings resulting from vacant posts during the financial year 2024–25. Specifically, 2 posts in Class-I and 30 posts in Class-III remained unfilled.

Grant No. 4 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 2403.00.113.04 Scheme for Strengthening of Statistical Wing in Directorate of Animal Husbandry (50% Central Share) - GJ144(50-50 Partially Centrally Sponsored Scheme)	O R	113.00 (-)86.00	27.00	27.00	0.00	Withdrawal of provision of ₹10.00 lakh through surrender and of ₹76.00 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.
(xiv) 2403.00.113.05 Scheme for Strengthening of Statistical Wing in Directorate of Animal Husbandry (50% State Share) - GJ144	O R	113.00 (-)86.00	27.00	27.00	0.00	Withdrawal of provision of ₹86.00 lakh through surrender in March 2025 was attributed to lesser release of grant by the Government of India, the corresponding matching share by the State Government has also been released proportionately at a reduced level.
(xv) 2403.00.113.99 Scheme for Strengthening of Statistical Wing in Directorate of Animal Husbandry (Pay and Allowances for Centrally Sponsored Scheme)	O R	225.00 (-)136.00	89.00	34.09	(-)54.91	Withdrawal of provision of ₹136.00 lakh through surrender in March 2025 was attributed to non filling up of the vacant posts of 2 Class I , 5 Class II and 20 Class III employees. Reasons for the final saving of ₹54.91 lakh have not been intimated (August 2025)

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2071.01.109.01 Superannuation Pension and Retirement Benefits to Kamdhenu University Officers and Employee	O R	1,350.00 (+)250.00	1,600.00	1,600.00	0.00	Additional fund of ₹250.00 lakh was made in March 2025 through reappropriation mainly due to the provision made under the said budget head for payment of pensionary benefits to retired employees and officers of Kamdhenu University. The occurrence of voluntary retirement and death assistance cases during the year led to additional expenditure of Rs. 2.50 crore.
(ii) 2403.00.101.21 Livestock Health and Disease Control scheme (LH&DC) (60% Central) - GJ103(60-40 Partially Centrally Sponsored Scheme)	O R	685.00 (+)1,266.00	1,951.00	1,950.97	(-)0.03	Additional fund of ₹1,266.00 lakh was made in March 2025 through reappropriation mainly due to the enhancement of the budget provision under this head, representing the ASCAD (60:40 Central Share), in accordance with the Approved Action Plan received from the Government of India vide letter dated 16.08.2024. Consequently, additional expenditure was incurred and booked under this head.

Grant No. 4 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2403.00.101.22 Livestock Health and Disease Control Scheme (LH&DC), State Share 40 % - GJ103	O R	457.00 (+)844.00	1,301.00	1,300.65	(-)0.35	Additional fund of ₹844.00 lakh was made in March 2025 through reappropriation mainly due to the enhancement of the budget provision under this head, representing the ASCAD (60:40 Central Share), in accordance with the Approved Action Plan received from the Government of India vide letter dated 16.08.2024. Consequently, additional expenditure was incurred and booked under this head.
(iv) 2403.00.113.02 Scheme for establishing of Live Stock census cell in Directorate of Animal Husbandary - GJ143	O R	1.00 (+)59.00	60.00	60.00	0.00	Additional fund of ₹59.00 lakh was made in March 2025 through reappropriation mainly due to the more grant released by the Government of India under LS & ISS. Accordingly, the budget provision under this head (100% Central Share) was enhanced from Rs. 0.01 crore to Rs. 0.60 crore through re-appropriation, and the increased allocation was fully utilized.

GRANT NO.: 5 CO-OPERATION

(Major Head : 2425 - Co-operation, 2435 - Other Agricultural Programmes, 3475 - Other General Economic Services, 4425 - Capital Outlay on Co-operation, 4435 - Capital Outlay on other Agricultural Programmes)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		14,55,68,00 1,40,77,00	15,96,45,00	15,76,71,29	(-)19,73,71	16,72,45
CAPITAL						
Voted						
Original Supplementary		60,10,00 0	60,10,00	18,76,44	(-)41,33,56	41,33,56

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,973.71 lakh in the grant, only ₹ 1,672.45 lakh were surrendered from the grant in March 2025 resulting in less surrender to the extent of ₹301.26 lakh. In view of the final saving, the Supplementary provision of ₹ 14,077.00 lakh obtained in February 2025 could have been curtailed.

CAPITAL

2. In view of final saving of ₹ 4,133.56 lakh (68.77%) in the grant, the Original provision of ₹ 6,010.00 lakh coud have been curtailed.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4425.00.001.05 Software Development for Computerization of office of RCS Gujarat (100% Central Government Share)	O R	150.00 (-)150.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹150.00 lakh through surrender in March 2025 was attributed to the change in the disbursement mechanism from the SNA (Single Nodal Agency) module to the CSNA (Centralised Single Nodal Agency) module under PFMS, the amount initially sanctioned as the Central Government's share is being surrendered.

Grant No. 5 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4435.01.101.01 WRH-1 Establishment Of Agricultural Produce Market Fund	O R	5,850.00 (-)3,979.56	1,870.44	1,870.44	0.00	Withdrawal of provision of ₹3,979.56 lakh through surrender in March 2025 was attributed to *
* partial or non-utilization of funds under various components of the scheme: (i) Assistance was approved in several cases, but the sanctioned amount was lower than the budget provision, leading to unspent balances; (ii) Some proposals amounting to substantial funds are still pending at the district level, due to which expenditure could not be incurred; (iii) Certain proposals were rejected or not approved due to lack of adequate supporting documents; and (iv) In specific cases, although work orders were issued (e.g., for the e-APMC portal), bills could not be submitted due to ongoing execution or non-availability of required items.						

PERSISTENT SAVING

4. The Capital-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		5,307.02	2,723.44	2,583.58	48.68
2020-21		16,348.46	8,618.98	7,729.48	47.28
2021-22		7,278.02	2,236.17	5,041.85	69.28
2022-23		5,673.03	993.92	4,679.11	82.48
2023-24		10,674.01	2,916.62	7,757.39	72.68

GRANT NO.: 6 FISHERIES

(Major Head : 2405 - Fisheries, 5051 - Capital Outlay on Ports and Light Houses)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		6,54,79,000	6,54,79,00	4,19,03,01	(-)2,35,75,99	2,35,76,00
CAPITAL						
Voted						
Original Supplementary		6,05,97,000	6,05,97,00	4,67,33,03	(-)1,38,63,97	1,38,64,00

Notes and Comments

REVENUE

In view of the final saving of ₹23,575.99 lakh (36.01%) in the grant, the Original provision of ₹ 65,479.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2405.00.001.01 FSH-18 Commissioner and District Officers.	O R	3,328.00 (-)851.00	2,477.00	2,487.09	(+)10.09	Withdrawal of provision of ₹851.00 lakh through surrender in March 2025 was attributed to the fact that, under this scheme, out of the 145 positions created under the new provision, only 12 positions have been filled to date. As a result of the vacancies, savings have occurred against the original provision. Reasons for the final excess of ₹10.09 lakh have not been intimated (August 2025)

Grant No. 6 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2405.00.001.02 Providing essential services and necessary facilities at the fisheries centers	O R	2,059.00 (-)2,033.00	26.00	25.93	(-)0.07	Withdrawal of provision of ₹2,033.00 lakh through surrender in March 2025 was attributed to the implementation of a new scheme for establishing model fish landing centers, to be executed by the district offices. However, delays in finalizing the agency by the district offices during the year resulted in no expenditure being incurred, leading to savings against the provision.
(iii) 2405.00.103.16 Financial Assistance for Kerosene to Boat owner small Fishermen	O R	800.00 (-)201.00	599.00	599.94	(+)0.94	Withdrawal of provision of ₹201.00 lakh through surrender in March 2025 was attributed to lower-than-anticipated expenditure under the scheme. The original provision of ₹8.00 crore was approved for the year 2024–25. An expenditure of ₹2.91 crore was incurred during the first eight months of the year, and based on anticipated claims from fishermen, an estimated ₹3.09 crore was expected to be utilised in the remaining four months. Accordingly, the revised estimate for the scheme was reduced to ₹6.00 crore. The surrender was necessitated due to a decrease in the frequency of bill submissions by fishermen.

Grant No. 6 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2405.00.103.18 Pradhan Mantri Matsya Sampada Yojana (60% Central) - GJ239(60-40 Partially Centrally Sponsored Scheme)	O R	1,160.00 (-)116.00	1,044.00	1,043.89	(-)0.11	Withdrawal of provision of ₹116.00 lakh through surrender in March 2025 was attributed to savings arising from an insufficient number of claims submitted against the in-principle approvals granted under the scheme.
(v) 2405.00.103.20 VAT(Value Added Tax) Subsidy on High Speed Diesel oil supplied to mechanized fishing vessels below 20 meter length	O R	46,330.00 (-)23,165.00	23,165.00	23,165.00	0.00	Withdrawal of provision of ₹20,282.00 lakh through surrender and of ₹2,883.00 lakh through reappropriation in March 2025 was attributed to *
*the impact of an extended fishing ban from June 1 to August 15, 2024, coupled with additional disruptions caused by sea storms, heavy winds, and rains, which nearly halted fishing activities until August 31, 2024. Under this scheme, Rs. 85.58 crores was spent in the first eight months. Based on the frequency of bills submitted by fishermen, the expected expenditure for the remaining four months is estimated at Rs. 146.07 crores. Consequently, the revised eight-month estimate for the scheme stands at Rs. 231.65 crores.						

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2405.00.101.02 FSH-2 Fish seed Production and inland fisheries Resources (In Non-Tribal Area)	O R	878.00 (+)529.00	1,407.00	1,400.76	(-)6.24	Additional fund of ₹529.00 lakh was made in March 2025 through reappropriation mainly due to the principal approval granted for fish cage culture, along with the verification and processing of pending subsidy claims pertaining to the previous years (2021–22 and 2022–23) during the current financial year. As a result, the expenditure under this scheme exceeded the original budget estimates. Reasons for the final saving of ₹6.24 lakh have not been intimated (August 2025)

Grant No. 6 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2405.00.103.01 FSH-7-Providing Navigational Aids and other Infrastructural facilities	O R	5,978.00 (+)2,354.00	8,332.00	8,331.50	(-)0.50	Additional fund of ₹2,354.00 lakh was made in March 2025 through reappropriation mainly due to a higher number of subsidy applications received across various components than initially estimated, resulting in a requirement for additional funds beyond the original budget provision.

CAPITAL

4. In view of the final saving of ₹ 13,863.97 lakh (22.88%) in the grant,the Original provision of ₹60,597.00 lakh could have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5051.02.200.05 FSH-19 Providing Infrastuctures at Minor Ports.	O R	20,541.00 (-)13,611.00	6,930.00	6,930.10	(+)0.10	Withdrawal of provision of ₹13,611.00 lakh through surrender in March 2025 was attributed to *
*non-submission of bills and delay in the tendering process. Development work for the State's fish landing centres has commenced, and the preparation of the Detailed Project Report (DPR) is being carried out by the VAPCOS agency. However, the agency has not submitted bills as per the approved estimates. Furthermore, a grant was allocated to the Roads and Buildings Department for renovation of the Bhuj, Anand, and Bharuch offices related to depository work. Due to delays in the tendering process by the concerned district-level Roads and Buildings offices, the anticipated expenditure could not be incurred within the financial year.						
(ii) 5051.02.200.09 Construction of Docks,Berths and Jetties (50% Central) - GJ9(50-50 Partially Centrally Sponsored Scheme)	O R	125.00 (-)125.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹125.00 lakh through surrender in March 2025 was attributed to non receipt of grant from the Government of India under the Scheme.

Grant No. 6 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 5051.02.200.10 Construction of Docks,Berths and Jetties (50% State) - GJ9	O R	125.00 (-)125.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹125.00 lakh through surrender in March 2025 was attributed to non release of grant by the Government of India, the corresponding matching share by the State Government has also been released proportionately.

PERSISTENT SAVING

6. The Capital-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		27,000.00	135.33	26,864.67	99.50
2020-21		15,000.00	892.66	14,107.34	94.05
2021-22		14,416.00	3,439.61	10,976.39	76.14
2022-23		46,535.02	27,984.49	18,550.53	39.86
2023-24		64,079.73	49,221.03	14,858.70	23.19

GRANT NO.: 7 OTHER EXPENDITURE PERTAINING TO AGRICULTURE AND CO-OPERATION DEPARTMENT

(Major Head : 2049 - Interest Payments, 7610 - Loans to Government Servants, etc.)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Charged					
Original		*17,91,000*			
Supplementary		*0*	*17,91,000*	*17,85,36*	*(-)5,64*	*0*
CAPITAL					
Voted					
Original		2,000			
Supplementary		0	2,000	0	(-)2,00	2,00

Notes and Comments

REVENUE

Though there was an ultimate saving of *₹5.64 lakh* in the appropriation; no part of the provision was anticipated as saving and surrendered during the year.

CAPITAL

2. Entire voted grant of ₹ 2.00 lakh remained unutlised during the year.

EDUCATION DEPARTMENT

GRANT NO.: 8 EDUCATION DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE				
Voted				
Original	14,45,00			
Supplementary	1,24,00	15,69,00	13,08,06	(-)2,60,94	2,60,22

Notes and Comments

REVENUE

In view of the final saving of ₹ 260.94 lakh in the grant, the Supplementary provision of ₹124.00 lakh obtained in February 2025 proved excessive and could have been restricted to token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						Withdrawal of provision of ₹259.34 lakh through surrender in March 2025 was attributed to (i) anticipated increase in expenditure under LTC due to the closing of the 2020–23 block during November–December 2024, which did not fully materialize despite revised estimates; (ii) pay-related orders for regular recruitment of Fix Pay employees could not be issued due to administrative reasons, resulting in lower expenditure on salary and allowances; (iii) insurance and service-related orders for government vehicles of the Education Department were not issued; and (iv) vacant posts remained unfilled
2251.00.090.01	O	1,444.00				
EDN-149 Education	S	124.00				
Department	R	(-)259.34	1,308.66	1,307.94	(-)0.72	

GRANT NO.: 9 EDUCATION

(Major Head : 2049 - Interest Payments, 2070 - Other Administrative Services, 2071 - Pensions and Other Retirement Benefits, 2202 - General Education, 2203 - Technical Education, 2204 - Sports and Youth Services, 2236 - Nutrition, 4070 - Capital Outlay on other Administrative Services, 4202 - Capital Outlay on Education, Sports, Art and Culture)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		4,83,45,97,000	4,83,45,97,00	4,52,92,74,62	(-)30,53,22,38 29,94,39,92
Charged					
Original Supplementary		*2,08,13,00* *10,52,00*	*2,18,65,00*	*1,93,54,43*	*(-)25,10,57* *25,11,59*
CAPITAL					
Voted					
Original Supplementary		36,92,01,000	36,92,01,00	34,34,16,64	(-)2,57,84,36 2,57,47,81

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 3,05,322.38 lakh in the grant; only ₹ 2,99,439.92 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 5,882.46 lakh. This highlights the need for strengthening budgetary forecasting and financial management, emphasizing the importance of timely assessment and monitoring of fund utilization.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2071.01.104.01 Gratuities to Primary Panchayats Teachers	O R	1,38,000.00 (-)15,429.36	1,22,570.64	1,22,570.64	0.00	Withdrawal of provision of ₹15,429.36 lakh through surrender in March 2025 was attributed to fluctuating nature of expenditure under this head. While authorisation of pension cases is carried out centrally, the actual payments are made at the Treasury/Sub-Treasury level. Hence, the provision remained unutilized and was surrendered.
(ii) 2202.01.001.01 EDN-7 Strengthening of Directorate of Primary Education.	O R	572.00 (-)100.13	471.87	471.85	(-)0.02	Withdrawal of provision of ₹100.13 lakh through surrender in March 2025 was attributed to savings arising from vacant posts that remained unfilled due to transfers and promotions.
(iii) 2202.01.001.03 EDN-5 Strengthening of Supervisory Machinery at State and District level	O R	57,566.00 (-)28,920.70	28,645.30	28,642.03	(-)3.27	Withdrawal of provision of ₹28,920.70 lakh through surrender in March 2025 was attributed to *
*overall savings arising primarily due to unfilled posts and delayed or partial implementation of provisions. The main factors contributing to these savings include: (i) out of 204 sanctioned posts of Taluka Primary Education Officer, only 91 were filled, resulting in a saving of ₹7.07 crore; (ii) only 10,507 Gyansahayaks were appointed against 15,000 sanctioned posts due to fewer applications, resulting in a saving of ₹58.95 crore; (iii) only 346 candidates were available for 3,558 sanctioned Art and Music Teacher posts under Honorary Salary, leading to a saving of ₹5.79 crore; (iv) for Special Educator posts, only 105 appointments were made out of 3,000 due to limited availability of candidates, resulting in a saving of ₹29.77 crore; (v) the entire provision of ₹120.96 crore for 6,400 Shala Sahayak posts remained unutilized as administrative approval for the new scheme was received only on 21/02/2025 during 2024-25; and (vi) only 1,275 out of 5,000 sanctioned Khel Sahayak posts could be filled due to fewer candidates, resulting in a saving of ₹66.01 crore.						

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2202.01.104.01 Inspection	O R	809.00 (-)541.45	267.55	267.55	0.00	Withdrawal of provision of ₹541.45 lakh through surrender in March 2025 was attributed to savings arising from the large number of vacant posts of Education Inspectors. Out of 593 sanctioned posts, 565 remained vacant during the year, resulting in underutilization of the allocated provision.
(v) 2202.01.106.18 EDN-145 Fee Reimbursement to Private Unaided Schools	O R	61,105.00 (-)6,484.87	54,620.13	54,588.48	(-)31.65	Withdrawal of provision of ₹6,484.87 lakh through surrender in March 2025 was attributed to lower-than-estimated beneficiary count and reduced fee claims under the 25% RTE quota in private unaided primary schools. Against the estimated 3,87,940 students, only 3,54,328 were reported, and several schools claimed fees below the prescribed limit of ₹13,675 per student. As a result, the full provision of ₹611.05 crore could not be utilized, leading to savings. Reasons for the final saving of ₹31.65 lakh have not been intimated (August 2025)
(vi) 2202.01.106.20 EDN-9 Incentive to children for Enrollment	O R	30,016.00 (-)6,731.30	23,284.70	23,284.60	(-)0.10	Withdrawal of provision of ₹6,731.30 lakh through surrender in March 2025 was attributed to non-receipt of administrative approval for the Kuposhan Mukt Shala scheme, resulting in non-utilization of the allocated provision.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2202.01.106.21 EDN-78 Financial Assistance for Kanya Keeravani Rath Yatra.	O R	375.00 (-)213.05	161.95	161.83	(-)0.12	Withdrawal of provision of ₹213.05 lakh through surrender in March 2025 was attributed to less expenditure incurred under multiple components. These include reduced spending for organizing the Shala Praveshotsav, fewer awardees under the Teacher Award Scheme, lower bill submissions through the online transfer portal of primary teachers, and non-receipt of administrative approval for the Health Card scheme.
(viii) 2202.01.106.23 Implementation of Schools of Excellence for Capacity Building, Assessment, Learning enhancement, Children with Special Needs, Vocational, Transportation etc. under EAP	O R	28,641.00 (-)3,053.00	25,588.00	25,588.00	0.00	Withdrawal of provision of ₹3,053.00 lakh through surrender in March 2025 was attributed to savings under the BharatNet project due to slower-than-expected progress in implementation.
(ix) 2202.01.113.02 Samagra Siksha (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	93,480.00 (-)28,480.12	64,999.88	64,999.88	0.00	Withdrawal of provision of ₹28,480.12 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2202.01.113.03 Samagra Siksha (40% State) - GJ209	O R	62,320.00 (-)18,986.74	43,333.26	43,333.26	0.00	Withdrawal of provision of ₹18,986.74 lakh through surrender in March 2025 was attributed to provision made under this sub-head for the state matching share; however, as lesser receipts were received from the Government of India, the Government of Gujarat correspondingly released a reduced amount of the state matching share, resulting in savings.
(xi) 2202.02.001.02 Strengthening of Gujrat Secondary Education Board	O R	5,866.00 (-)696.00	5,170.00	5,142.51	(-)27.49	Withdrawal of provision of ₹696.00 lakh through surrender in March 2025 was attributed to lower reimbursement requirements arising from the examination fee being increased less than anticipated. This resulted in reduced reimbursement by the Government of Gujarat for girl students and Divyang children's examination fees to the Gujarat Secondary Education Board, along with fewer beneficiaries being registered in the Gujarat State Open School Society. Reasons for the final saving of ₹27.49 lakh have not been intimated (August 2025)

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2202.02.001.05 EDN-96 INSAT Project	O R	1,922.00 (-)255.33	1,666.67	1,629.22	(-)37.45	Withdrawal of provision of ₹255.33 lakh through surrender in March 2025 was attributed to non-receipt of administrative approval for Gujarat Education Technologies Ltd., and the fact that approval for new rate cards for programmes as per CIET, New Delhi is still under process. Reasons for the final saving of ₹37.45 lakh have not been intimated (August 2025)
(xiii) 2202.02.109.01 EDN-19 Government Secondary Schools	O R	23,556.00 (-)3,837.29	19,718.71	19,575.11	(-)143.60	Withdrawal of provision of ₹3,837.29 lakh through surrender in March 2025 was attributed to savings mainly due to (i) vacant posts not being filled as the recruitment process is ongoing for Government Secondary and Higher Secondary schools, (ii) fewer candidates possessing the prescribed qualifications for recruitment of sports assistants, and (iii) fewer schools meeting the statutory standards for receiving assistance for science stream lab equipment. Reasons for the final saving of ₹143.60 lakh have not been intimated (August 2025)

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 2202.02.109.02 EDN-99 Government Higher Secondary Schools.	O R	3,949.00 (-)782.39	3,166.61	3,150.22	(-)16.39	Withdrawal of provision of ₹782.39 lakh through surrender in March 2025 was attributed to reduction in salary expenditure resulting from the promotion and transfer of teachers in government higher secondary schools. Reasons for the final saving of ₹16.39 lakh have not been intimated (August 2025)
(xv) 2202.02.109.03 Government Multipurpose Schools	O R	938.00 (-)160.21	777.79	772.34	(-)5.45	Withdrawal of provision of ₹160.21 lakh through surrender in March 2025 was attributed to vacant posts resulting from retirements not being filled due to delays in the recruitment process. Reasons for the final saving of ₹5.45 lakh have not been intimated (August 2025)
(xvi) 2202.02.109.04 EDN-125 Government Secondary Schools in coastal area.	O R	1,403.00 (-)146.72	1,256.28	1,242.01	(-)14.27	Withdrawal of provision of ₹146.72 lakh through surrender in March 2025 was attributed to vacant posts resulting from retirements not being filled due to delays in the recruitment process. Reasons for the final saving of ₹14.27 lakh have not been intimated (August 2025)

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 2202.02.109.07 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme	O R	24,639.00 (-)2,432.25	22,206.75	22,030.50	(-)176.25	Withdrawal of provision of ₹2,432.25 lakh through surrender in March 2025 was attributed to non-completion of the recruitment process, as it is still ongoing for Government RMSA, Model Schools, and Model Day Schools. Reasons for the final saving of ₹176.25 lakh have not been intimated (August 2025)
(xviii) 2202.02.110.01 EDN-18 Regulated growth of Non-Government Secondary Schools	O R	2,23,153.00 (-)84,401.63	1,38,751.37	1,38,639.78	(-)111.59	Withdrawal of provision of ₹48,558.01 lakh through surrender and of ₹35,843.62 lakh through reappropriation in March 2025 was attributed to *
*partial disbursement and fewer beneficiaries under various scholarship schemes. (i) Under the Namo Lakshmi Yojana, 50% of the scholarship is disbursed monthly and the remaining 50% will be paid after board exam results in June 2025, as this is the first year of the scheme; (ii) under the Namo Saraswati Vigyan Sadhana Yojana, ₹20,000 is paid in installments for Grades 11 and 12, and the remaining ₹5,000 will be disbursed in June 2025 post board exams, with fewer beneficiaries also being registered; and (iii) under the Chief Minister's Gyan Sadhana Yojana, less expenditure occurred as most of the 25,000 students are from government and non-government aided schools, where eligibility criteria overlapped. Reasons for the final saving of ₹111.59 lakh have not been intimated (August 2025)						
(xix) 2202.02.110.05 Provision of Educational facilities-Maintenance Grant	O R	4,33,491.00 (-)46,638.52	3,86,852.48	3,86,538.55	(-)313.93	Withdrawal of provision of ₹46,638.52 lakh through surrender in March 2025 was attributed to a delay in the recruitment process for 2,180 posts vacated through retirements during the current year. Reasons for the final saving of ₹313.93 lakh have not been intimated (August 2025)

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xx) 2202.02.110.07 Higher Secondary Schools	O R	1,88,321.00 (-)40,753.81	1,47,567.19	1,47,357.59	(-)209.60	Withdrawal of provision of ₹40,753.81 lakh through surrender in March 2025 was attributed to a delay in the recruitment process for 960 posts vacated through retirements during the current year. Reasons for the final saving of ₹209.60 lakh have not been intimated (August 2025)
(xxi) 2202.02.191.02 Maintenance Grant	O R	25,210.00 (-)5,391.30	19,818.70	19,736.71	(-)81.99	Withdrawal of provision of ₹5,391.30 lakh through surrender in March 2025 was attributed to vacant posts resulting from retirements not being filled due to delays in the recruitment process. Reasons for the final saving of ₹81.99 lakh have not been intimated (August 2025)
(xxii) 2202.02.800.04 Vocational Education	O R	1,797.00 (-)698.70	1,098.30	1,094.32	(-)3.98	Withdrawal of provision of ₹698.70 lakh through surrender in March 2025 was attributed to vacant posts resulting from retirements remaining unfilled.
(xxiii) 2202.03.102.17 Rashtriya Uchchatar Shiksha Abhiyan (60% Central) - GJ7(60-40 Partially Centrally Sponsored Scheme)	O R	2,760.00 (-)1,745.55	1,014.45	1,004.73	(-)9.72	Withdrawal of provision of ₹1,745.55 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme. Reasons for the final saving of ₹9.72 lakh have not been intimated (August 2025)

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiv) 2202.03.102.18 Rashtriya Uchchatar Shiksha Abhiyan (40% State) - GJ7	O R	1,840.00 (-)1,163.70	676.30	669.82	(-)6.48	Withdrawal of provision of ₹1,163.70 lakh through surrender in March 2025 was attributed to provision made under this sub-head for the state matching share; however, as lesser receipts were received from the Government of India, the Government of Gujarat correspondingly released a reduced amount of the state matching share, resulting in savings. Reasons for the final saving of ₹6.48 lakh have not been intimated (August 2025)
(xxv) 2202.04.103.01 EDN-150 Rural Functional Litercy Project Strengthening of Administration Structure.	O R	227.00 (-)74.41	152.59	151.67	(-)0.92	Withdrawal of provision of ₹74.41 lakh through surrender in March 2025 was attributed to non-filling up of vacant posts resulting from transfers and promotions, and non-sanction of leave encashment for one employee, leading to a reduction in expenditure.
(xxvi) 2202.80.001.09 EDN-16-L Gujarat State Council of Educational Research and Training.	O R	4,143.00 (-)450.89	3,692.11	3,639.48	(-)52.63	Withdrawal of provision of ₹450.89 lakh through surrender in March 2025 was attributed to *

*multiple factors under various heads: (i) under GSQAC, savings occurred as only 33% of schools were scheduled for external evaluation this year compared to 100% last year, with the process commencing in December instead of July due to structural changes; by March 15, only half of the targeted schools were evaluated, and the accreditation portal and mobile application were developed free of cost by a partner under an MoU; only 3 out of 8 sanctioned posts were filled, and training was conducted online due to time constraints; (ii) under STTI, training for HMAT Principals could not be held as they were engaged in Board Examination duties during February–March 2025, residential programs were limited due to the continuous use of STTI by GCERT for CSS-TE activities, and last year's savings grant was utilized this year as per the 35th Working Committee decision; (iii) grants under Local Specific Material Development and Support to DIETs for B.Ed. and M.Ed. courses were surrendered; and (iv) lower-than-anticipated expenditure was incurred on activities including the Education Innovation Festival, training programs for Teachers and Head Teachers, GAS-6, Kalautsav, and the Nipun Bharat Varta Karyakram, leading to unspent funds.Reasons for the final saving of ₹52.63 lakh have not been intimated (August 2025)

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvii) 2202.80.001.18 EDN-17 Commissionerate of Schools	O R	5,033.00 (-)2,356.92	2,676.08	2,645.59	(-)30.49	Withdrawal of provision of ₹2,356.92 lakh through surrender in March 2025 was attributed to the following reasons: (1) 61 vacant posts of Education Inspectors resulting from retirements, along with newly created posts for 7 Law Officers, 24 Accounts Officers (Class-II), and 110 Education Inspectors, remained unfilled during the financial year; and (2) the new District Education Officer's offices at Rajkot (Rural), Surat (Rural), and Anjar have not been started. Reasons for the final saving of ₹30.49 lakh have not been intimated (August 2025)
(xxviii) 2202.80.003.06 District Institute of Educational Training at District Places (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	2,609.00 (-)1,276.80	1,332.20	1,332.20	0.00	Withdrawal of provision of ₹1,276.80 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme.
(xxix) 2202.80.003.07 District Institute of Educational Training at District Places (40% State) - GJ209	O R	1,524.00 (-)635.86	888.14	888.14	0.00	Withdrawal of provision of ₹635.86 lakh through surrender in March 2025 was attributed to provision made under this sub-head for the state matching share; however, as lesser receipts were received from the Government of India, the Government of Gujarat correspondingly released a reduced amount of the state matching share, resulting in savings.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxx) 2202.80.003.99 District Institute of educational Training at District Places	O R	5,800.00 (-)537.43	5,262.57	4,470.71	(-)791.86	Withdrawal of provision of ₹537.43 lakh through surrender in March 2025 was attributed to non-utilization of the proposed amount under components such as Pay and Allowances, Contingency Grant, and Technology Support, as the DIETs did not incur the expenditure as outlined in the PAB minutes. Additionally, the direct recruitment process for 253 posts on fixed wages of ₹26,000/- could not be completed within the financial year, resulting in unspent funds. Reasons for the final saving of ₹791.86 lakh have not been intimated (August 2025)
(xxxi) 2202.80.800.22 EDN-48 Information and Technology	O R	145.00 (-)119.78	25.22	25.22	0.00	Withdrawal of provision of ₹119.78 lakh through surrender in March 2025 was attributed to ongoing activities under the departmental website development project assigned to GIL, which includes websites for 8 Heads of Departments, and the software application development proposal received from the Commissioner of Schools that is currently under progress, resulting in unutilized funds during the financial year.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxii) 2203.00.001.01 TED-1 Strengthening of Administrative set up of Technical Education Department	O R	21,077.00 (-)1,758.29	19,318.71	18,745.93	(-)572.78	Withdrawal of provision of ₹1,758.29 lakh through surrender in March 2025 was attributed to less expenditure incurred against the provisions made for the heritage building, as the vacant posts were not filled during the financial year. Reasons for the final saving of ₹572.78 lakh have not been intimated (August 2025)
(xxxiii) 2203.00.001.02 TED-14 Strengthening of Administrative set up of Technical Examination Board.	O R	60.00 (-)34.00	26.00	24.43	(-)1.57	Withdrawal of provision of ₹34.00 lakh through surrender in March 2025 was attributed to less expenditure incurred against the provision for Pay and Allowances, as the vacant posts were not filled during the financial year.
(xxxiv) 2203.00.103.01 TED-2 Technical High Schools (Skill Formation)	O R	839.00 (-)333.96	505.04	470.69	(-)34.35	Withdrawal of provision of ₹333.96 lakh through surrender in March 2025 was attributed to less expenditure against the provision for Pay and Allowances, owing to non-filling of vacant posts during the financial year. Reasons for the final saving of ₹34.35 lakh have not been intimated (August 2025)

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxv) 2203.00.103.02 TED-16 Technical High Schools. (Vocationalisation)	O R	1,491.00 (-)371.00	1,120.00	1,107.18	(-)12.82	Withdrawal of provision of ₹371.00 lakh through surrender in March 2025 was attributed to less expenditure against the provision for Pay and Allowances, as the vacant posts remained unfilled during the financial year. Reasons for the final saving of ₹12.82 lakh have not been intimated (August 2025)
(xxxvi) 2203.00.105.06 TED -9 Development of Government Pharmacy Institution.	O R	1,826.00 (-)255.86	1,570.14	1,371.65	(-)198.49	Withdrawal of provision of ₹255.86 lakh through surrender in March 2025 was attributed to less expenditure incurred against the provision for Pay and Allowances during the financial year. Reasons for the final saving of ₹198.49 lakh have not been intimated (August 2025)
(xxxvii) 2203.00.112.02 TED - 11 Post- Graduate Courses.	O R	1,976.00 (-)909.21	1,066.79	948.32	(-)118.47	Withdrawal of provision of ₹909.21 lakh through surrender in March 2025 was attributed to less expenditure incurred against the provision for Pay and Allowances during the financial year. Reasons for the final saving of ₹118.47 lakh have not been intimated (August 2025)

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxviii) 2204.00.102.01 SYS-7 Introduction of National Services Scheme.	O R	1,757.00 (-)431.65	1,325.35	1,298.21	(-)27.14	Withdrawal of provision of ₹431.65 lakh through surrender in March 2025 was attributed to (i) transfer and promotion of 5 employees and (ii) non-execution of programs planned to be organized at the district level. Reasons for the final saving of ₹27.14 lakh have not been intimated (August 2025)
(xxxix) 2236.02.102.03 PM Poshan Scheme For Children in Public Primary Schools(100% CSS) - GJ96	O R	4,663.00 (-)1,879.53	2,783.47	2,783.47	0.00	Withdrawal of provision of ₹1,879.53 lakh through surrender in March 2025 was attributed to receipt of a lesser amount from the Government of India than anticipated, resulting in corresponding savings under the provisioned head.
(xl) 2236.02.102.04 PM Poshan Scheme For Children in Public Primary Schools (60% Central) - GJ96(60-40 Partially Centrally Sponsored Scheme)	O R	34,115.00 (-)8,756.08	25,358.92	25,358.92	0.00	Withdrawal of provision of ₹8,756.08 lakh through surrender in March 2025 was attributed to receipt of a lesser amount from the Government of India than anticipated, resulting in corresponding savings under the provisioned head.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xli) 2236.02.102.05 PM Poshan Scheme For Children in Public Primary Schools(40% state) - GJ96	O R	22,743.00 (-)5,837.04	16,905.96	16,905.96	0.00	Withdrawal of provision of ₹5,837.04 lakh through surrender in March 2025 was attributed to provision made under this sub-head for the state matching share; however, as lesser receipts were received from the Government of India, the Government of Gujarat correspondingly released a reduced amount of the state matching share, resulting in savings.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2202.01.113.05 Elementary Education under PM SHRI (60% - Central Share) - GJ302(60-40 Partially Centrally Sponsored Scheme)	O R	1,700.00 (+)922.15	2,622.15	2,622.15	0.00	Additional fund of ₹922.15 lakh was made in March 2025 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2202.01.113.06 Elementary Education under PM SHRI (40% - State Share) - GJ302	O R	1,133.00 (+)615.10	1,748.10	1,748.10	0.00	Additional fund of ₹615.10 lakh was made in March 2025 through reappropriation mainly due to increased release of the state matching share corresponding to higher receipts from the Government of India. The provision under this sub-head was originally made for the state share; however, as the Government of India released higher funds, the Government of Gujarat also released the proportionate state matching share, resulting in excess expenditure beyond the initial provision.
(iii) 2202.02.106.01 EDN-20 Setting up of Book Banks in Secondary & Higher Secondary Schools Under Chief Minister Youth Self dependence Scheme(Gen & OBC)	O R	7,546.00 (+)2,454.00	10,000.00	10,000.00	0.00	Additional fund of ₹2,454.00 lakh was made in March 2025 through reappropriation mainly due to payment of outstanding dues to the Gujarat State Textbook Board and procurement of additional "Vedic Ganit" books for students.
(iv) 2202.02.113.01 Secondary Education under Samagra Shiksha (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	10,064.00 (+)2,913.56	12,977.56	12,977.56	0.00	Additional fund of ₹2,913.56 lakh was made in March 2025 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2202.02.113.02 Secondary Education under Samagra Shiksha (40% State) - GJ209	O R	6,709.00 (+)1,942.71	8,651.71	8,651.71	0.00	Additional fund of ₹1,942.71 lakh was made in March 2025 through reappropriation mainly due to increased release of the state matching share in response to higher receipts from the Government of India. The provision under this sub-head was intended for the state's share; however, as the central share exceeded initial estimates, the Government of Gujarat released the proportionate enhanced state share, resulting in excess expenditure under the head.
(vi) 2202.03.102.08 EDN-37 Opening of Dr. Babasaheb Ambedkar Open University	O R	762.00 (+)195.00	957.00	957.00	0.00	Additional fund of ₹195.00 lakh was made in March 2025 through reappropriation mainly due to excess expenditure arising from consultancy services and recruitment activities. Additional provisions were made in the revised budget for engaging consultancy services for Professors on a regular pay scale and for recruitment and filling of vacant posts, including the Vice Chancellor and 30 academic and non-academic positions, which led to expenditure exceeding the original allocation.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2202.03.102.09 EDN-30 Development and Expansion of Universities	O R	2,852.00 (+)874.00	3,726.00	3,726.00	0.00	Additional fund of ₹874.00 lakh was made in March 2025 through reappropriation mainly due to excess expenditure incurred on account of filling vacant academic and non-academic posts at Bhakt Kavi Narsinh Mehta University and Govind Guru University.
(viii) 2202.03.102.10 EDN- 40 Opening of Sanskrit University	O R	720.00 (+)240.00	960.00	960.00	0.00	Additional fund of ₹240.00 lakh was made in March 2025 through reappropriation mainly due to increased establishment and operational expenditure at the university. This included (i) benefit of the two-stage CAS scheme granted to five academic staff members, (ii) completion of recruitment for newly approved non-academic posts, (iii) payment of the second installment of the 7th Pay Commission to six employees, and (iv) higher spending on electricity, internet and telephone bills, security and outsourcing services, university maintenance, and other routine administrative expenses across departments and buildings in operation.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2202.03.104.07 EDN-39 Group insurance Scheme for the students of Higher and Technical Education	O R	100.00 (+)134.00	234.00	234.00	0.00	Additional fund of ₹134.00 lakh was made in March 2025 through reappropriation mainly due to excess expenditure incurred on account of payment of higher insurance premium resulting from an increase in the insured amount. The enhanced coverage under the insurance scheme led to a corresponding rise in premium liability, exceeding the original budget provision.
(x) 2202.05.103.01 EDN-94 Development of Sanskrit Pathshalas.	O R	2,873.00 (+)419.71	3,292.71	3,208.62	(-)84.09	Additional fund of ₹419.71 lakh was made in March 2025 through reappropriation mainly due to excess expenditure incurred on account of payment of Seventh Pay Commission arrears to Sanskrit Pathshalas during the current financial year. Reasons for the final saving of ₹84.09 lakh have not been intimated (August 2025)
(xi) 2202.80.107.04 END-76 Scholarships	O R	3,047.00 (+)1,604.30	4,651.30	4,650.42	(-)0.88	Additional fund of ₹1,604.30 lakh was made in March 2025 through reappropriation mainly due to excess expenditure incurred owing to a higher number of scholarship applications received than originally anticipated.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2203.00.105.07 TED -10 Grant-in aid to Non-Government Pharmacy Institution	O R	1,510.00 (+)190.00	1,700.00	1,700.00	0.00	Additional fund of ₹190.00 lakh was made in March 2025 through reappropriation mainly due to higher expenditure incurred against the provision made for payment of arrears of the Seventh Pay Commission.
(xiii) 2236.02.102.02 PM POSHAN SCHEME FOR CHILDREN IN PUBLIC PRIMARY SCHOOLS	O R	47,100.00 (+)15,933.88	63,033.88	63,023.26	(-)10.62	Additional fund of ₹15,933.88 lakh was made in March 2025 through reappropriation mainly due to additional expenditure incurred following the implementation of the Mukhyamantri Paustik Alpahar Yojna from 11th December 2024. Reasons for the final saving of ₹10.62 lakh have not been intimated (August 2025)

4. In view of the final saving of *₹2,510.57 lakh* in the appropriation, the supplementary appropriation of *₹ 1,052.00 lakh* obtained in February 2025 proved excessive and could have been restricted to the token provision only.Since adequate savings were available in the original provision to meet the requirements, the need for a substantial supplementary provision did not arise.

5. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.60.101.01 Interest on Provident Fund of the Staff and Teachers of Non-Government Secondary Schools	O R	*15,000.00* *(-)2,090.00*	*129,100.00*	*12,910.02*	*(+)0.02*	Withdrawal of provision of *₹2,062.59 lakh* through surrender and of *₹27.41 lakh* through reappropriation in March 2025 was attributed to reduction in PF balance of employees and periodic retirement of employees during the financial year.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2049.60.101.03 Interest on Provident Fund of the establishment of Universities	O R	*2,306.00* *(-)449.00*	*1,857.00*	*1,858.00*	*(+)1.00*	Withdrawal of provision of *₹449.00 lakh* through surrender in March 2025 was attributed to reduction in PF balance due to employee retirements, resulting in savings.

CAPITAL

6. In view of the final saving of ₹25,784.36 lakh in the grant, the Original provision of ₹3,69,201.00 lakh could have been curtailed.

7. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4070.00.800.01 Information and Technology	O R	355.00 (-)248.93	106.07	106.07	0.00	Withdrawal of provision of ₹248.93 lakh through surrender in March 2025 was attributed to the hardware procurement process through GIL being underway, which has resulted in savings during the financial year.
(ii) 4202.01.201.18 Elementary Education under PM SHRI (60% - Central Share) - GJ302(60-40 Partially Centrally Sponsored Scheme)	O R	4,162.00 (-)1,920.03	2,241.97	2,241.97	0.00	Withdrawal of provision of ₹1,920.03 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme.
(iii) 4202.01.201.19 Elementary Education under PM SHRI (40% - State Share) - GJ302	O R	2,775.00 (-)1,280.35	1,494.65	1,494.65	0.00	Withdrawal of provision of ₹1,280.35 lakh through surrender in March 2025 was attributed to provision made under this sub-head for the state matching share; however, as lesser receipts were received from the Government of India, the Government of Gujarat correspondingly released a reduced amount of the state matching share.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4202.01.201.22 Schools of Excellence under EAP (WB 9219 IN)	O R	72,001.00 (-)10,000.00	62,001.00	62,001.00	0.00	Withdrawal of provision of ₹10,000.00 lakh through surrender in March 2025 was attributed to savings arising from the provision for digital infrastructure already being included in the revised estimate for the financial year 2023–24.
(v) 4202.01.201.23 Schools of Excellence under EAP (AIIB L0479A-IND)	O R	42,000.00 (-)5,752.00	36,248.00	36,248.00	0.00	Withdrawal of provision of ₹5,752.00 lakh through surrender in March 2025 was attributed to savings arising from the provision for digital infrastructure already being included in the revised estimate for the financial year 2023–24.
(vi) 4202.01.201.24 Schools of Excellence under EAP (WB 9422 IN)	O R	92,001.00 (-)10,000.00	82,001.00	82,001.00	0.00	Withdrawal of provision of ₹1,227.16 lakh through surrender and of ₹8,772.84 lakh through reappropriation in March 2025 was attributed to savings arising from the provision for digital infrastructure already being included in the revised estimate for the financial year 2023–24.
(vii) 4202.01.202.03 Secondary Education under Samagra Siksha (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	4,445.00 (-)1,491.35	2,953.65	2,953.65	0.00	Withdrawal of provision of ₹1,491.35 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 4202.01.202.04 Secondary Education under Samagra Siksha (40% State) - GJ209	O R	2,963.00 (-)498.62	2,464.38	2,464.38	0.00	Withdrawal of provision of ₹498.62 lakh through surrender in March 2025 was attributed to provision made under this sub-head for the state matching share; however, as lesser receipts were received from the Government of India, the Government of Gujarat correspondingly released a reduced amount of the state matching share.
(ix) 4202.02.105.02 Centre of Excellence at Government Engineeing Colleges	O R	11,525.00 (-)2,683.00	8,842.00	8,830.51	(-)11.49	Withdrawal of provision of ₹2,683.00 lakh through surrender in March 2025 was attributed to non-incurrence of expenditure due to non-procurement of IT infrastructure and Smart Classroom equipment during the financial year. Reasons for the final saving of ₹11.49 lakh have not been intimated (August 2025)

8. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4202.01.201.14 Facilities should be provided for infrastructure of all the primary school in state under Samagra Shiksha (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	8,211.00 (+)2,850.42	11,061.42	11,061.42	0.00	Additional fund of ₹2,850.42 lakh was made in March 2025 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.

Grant No. 9 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4202.01.201.15 Facilities should be provided for infrastructure of all the primary school in state under Samagra Shiksha (40% State) - GJ209	O R	5,474.00 (+)4,191.23	9,665.23	9,665.23	0.00	Additional fund of ₹4,191.23 lakh was made in March 2025 through reappropriation mainly due to excess expenditure on account of increased release of the state matching share in response to higher receipts from the Government of India. The original provision under this sub-head was for the state's matching contribution; however, as the central share exceeded initial estimates, the Government of Gujarat released the proportionate enhanced state share, resulting in expenditure beyond the original allocation.
(iii) 4202.01.201.16 Construction, Upgradation, Modernization of GCERT and all DIETS by SSA under Samagra Shiksha Abhiyan (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	1.00 (+)1,038.92	1,039.92	1,039.92	0.00	Additional fund of ₹1,038.92 lakh was made in March 2025 through reappropriation mainly due to excess expenditure arising from the revised approval for DIETs of Excellence by the Ministry of Education, Government of India. A token provision was initially made for the scheme in the financial year 2024–25; however, following the Ministry's approval for establishing DIETs of Excellence in six DIETs of the State, necessary provisions were incorporated in the Revised Estimates, leading to expenditure beyond the original allocation.

Grant No. 9 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4202.01.201.17 Construction, Upgradation, Modernization of GCERT and all DIETS by SSA under Samagra Shiksha Abhiyan (40% State) - GJ209	O R	1.00 (+)692.27	693.27	693.27	0.00	Additional fund of ₹692.27 lakh was made in March 2025 through reappropriation mainly due to excess expenditure incurred on account of the State's matching share (40%) following approval for DIETs of Excellence by the Ministry of Education, Government of India. A token provision was initially made for the scheme in the financial year 2024–25, but upon approval for establishing DIETs of Excellence in six DIETs of the State, necessary provisions were incorporated in the Revised Estimates, resulting in higher expenditure under the State's share component.

GRANT NO.: 10 OTHER EXPENDITURE PERTAINING TO EDUCATION DEPARTMENT

(Major Head : 2205 - Art and Culture, 2235 - Social Security and Welfare, 3425 - Other Scientific Research, 7610 - Loans to Government Servants, etc., 7615 - Miscellaneous Loans)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		2,09,000			
Supplementary		0	2,09,00	1,41,69	(-)67,31	65,48
CAPITAL					
Voted					
Original		52,51,00			
Supplementary		49,69,00	1,02,20,00	1,02,18,76	(-)1,24	1,24

Notes and Comments

REVENUE

In view of the final saving of ₹ 67.31 lakh in the grant, the Original provision of ₹ 209.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2235.60.104.01 Deposit Linked Insurance Scheme for Provident Fund of Panchayat Employees.	O R	70.00 (-)22.00	48.00	46.20	(-)1.80	Withdrawal of provision of ₹22.00 lakh through surrender in March 2025 was attributed to less expenditure than anticipated as nature of expenditure under this head being contingent upon unforeseen natural incidents, which lead to fluctuating demand. Consequently, the actual fund requirement varied based on prevailing circumstances, and the need was lower than anticipated.

Grant No. 10 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2235.60.200.01 Write off of outstanding principal and Interest of House Building Advances of Panchayat service/Nagar Panchayat services who died while service.	O R	100.00 (-)41.48	58.52	58.52	0.00	Withdrawal of provision of ₹41.48 lakh through surrender in March 2025 was attributed to less expenditure than anticipated as nature of expenditure under this head being contingent upon unforeseen natural incidents, which lead to fluctuating demand. Consequently, the actual fund requirement varied based on prevailing circumstances, and the need was lower than anticipated.

ENERGY AND PETRO-CHEMICALS DEPARTMENT

GRANT NO.: 11 ENERGY AND PETRO-CHEMICALS DEPARTMENT

(Major Head : 2049 - Interest Payments, 2070 - Other Administrative Services, 3451 - Secretariat-Economic Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		4,58,000			
Supplementary			4,58,000	3,60,59	(-)97,41	97,72
Charged					
Original		*2,000*			
Supplementary		*0*	*2,00*	*0*	*(-)2,00*	*0*

Notes and Comments

REVENUE

In view of the final saving of ₹97.41 lakh (21.27%) in the grant, the Original provision of ₹458.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.090.01 Energy and Petro-Chemicals Department.	O R	439.00 (-)85.00	354.00	353.90	(-)0.10	Withdrawal of provision of ₹85.00 lakh through surrender in March 2025 was attributed to the savings that occurred on account of vacant posts in the cadres of (i) Deputy Secretary, (ii) Under Secretary, (iii) Deputy Section Officer, (iv) Office Assistant, and (v) Stenographer.

Grant No. 11 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3451.00.800.02 PWR-40 Expenditure for Training	O R	19.00 (-)12.72	6.28	6.70	(+)0.42	Withdrawal of provision of ₹12.72 lakh through surrender in March 2025 was attributed to the non-organization of the All India Chief Electrical Inspectors' Conference, which was initially proposed to be hosted by Gujarat. However, due to administrative reasons, the said conference could not be held, resulting in the surrender of the allocated grant.

REVENUE

3. Entire charged appropriation of *₹2.00 lakh* remained unutilised during the year. However, no part of the provision was anticipated as saving and surrendered in March 2025.

GRANT NO.: 12 TAX COLLECTION CHARGES(ENERGY AND PETRO-CHEMICALS DEPARTMENT)

(Major Head : 2045 - Other Taxes and Duties on Commodities and Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE				
Voted				
Original Supplementary	26,52,000	26,52,00	23,45,45	(-)3,06,55	3,06,00

Notes and Comments

REVENUE

In view of the final saving of ₹ 306.55 lakh (11.56 %) in the grant, the Original provision of ₹ 2,652.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2045.00.103.01 Chief Electrical inspector of Electricity Duty	O R	2,652.00 (-)306.00	2,346.00	2,345.45	(-)0.55	Withdrawal of provision of ₹306.00 lakh through surrender in March 2025 was attributed to the non-completion of the recruitment processes for certain posts during the fiscal year 2024–25. Specifically, (i) a requisition form was submitted for the direct recruitment of 35 posts of Electrical Sub-Inspector (Class-3), but due to administrative reasons, the recruitment process could not be completed, and the corresponding grant remained unutilized; (ii) similarly, a requisition form was submitted for the direct recruitment of 12 posts of Junior Clerk (Class-3), but the recruitment could not be finalized within the financial year.

GRANT NO.: 13 POWER PROJECTS

(Major Head : 2801 - Power, 2802 - Petroleum, 2810 - New and Renewable Energy, 4801 - Capital Outlay on Power Projects, 4810 - Capital Outlay on New and Renewable Energy, 6801 - Loans for Power Projects)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		11,75,32,000 2,44,88,000	14,20,20,00	14,20,20,00	0	0
CAPITAL					
Voted					
Original Supplementary		55,45,51,000 0	55,45,51,00	34,38,07,00	(-)21,07,44,00	21,07,42,00

Notes and Comments

CAPITAL

In view of the final saving of ₹2,10,744.00 (38.00 %) in the grant, the Original provision of ₹ 5,54,551.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4801.05.190.14 Share Capital Contribution to GUVNL for New initiative in R & M of GSECL Power Plants	O R	30,000.00 (-)30,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹30,000.00 lakh through surrender in March 2025 was attributed to the fact that although a budget provision of ₹300.00 crore was made in the Budget Estimates for the year 2024–25 for Repair and Maintenance (R&M) activities of existing thermal power plants of GSECL, the said works were undertaken by GSECL using its own funds. Subsequently, in view of the budget ceiling finalized by the Finance Department, the provision was revised to zero in the Revised Estimates.

Grant No. 13 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4801.05.190.19 Share Capital Contribution to GUVNL for strengthening transmission network to provide day time agriculture power supply in the State	O R	1,57,000.00 (-)47,000.00	1,10,000.00	1,10,000.00	0.00	Withdrawal of provision of ₹47,000.00 lakh through surrender in March 2025 was attributed to *
*the revision in budget allocation under the newly introduced scheme "Kisan Suryoday Yojana," aimed at providing daytime agricultural power supply to farmers across the State. Initially, a provision of ₹1570.00 crore was made in the Budget Estimates for the current year. However, considering the actual progress of work carried out by GETCO and the budget ceiling finalized by the Finance Department, the provision has been revised to ₹1100.00 crore in the Revised Estimates. Accordingly, the balance amount of ₹470.00 crore is being surrendered.						
(iii) 4801.05.190.21 Share Capital Contribution to GUVNL for Carrying out related work to protect Great Indian Bustard & Lesser Florican Bird	O R	5,000.00 (-)4,965.00	35.00	35.00	0.00	Withdrawal of provision of ₹170.00 lakh through surrender and of ₹4,795.00 lakh through reappropriation in March 2025 was attributed to *
* limited expenditure under the provisions made in compliance with the Hon'ble Supreme Court order dated 19.04.2021 in Writ Petition No. 838 of 2019 regarding the protection of the Great Indian Bustard and Lesser Florican birds. A budgetary provision of ₹50.00 crore was made in the Budget Estimates for the year 2024–25. However, as per the prevailing Supreme Court directives, only ₹0.35 crore has been incurred towards the installation of bird diverters. Accordingly, a final provision of ₹0.35 crore has been made in the Revised Estimates 2024–25. Out of the unutilized amount, ₹47.95 crore has been re-appropriated, and the remaining ₹1.70 crore is being surrendered.						

Grant No. 13 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4801.05.190.90 Capital Assistance to GUVNL for Generation, Transmission & Distribution Infrastructure.	O R	1,78,491.00 (-)90,019.00	88,472.00	88,472.00	0.00	Withdrawal of provision of ₹90,019.00 lakh through surrender in March 2025 was attributed to (i) a budget provision of ₹500.00 crore made for GSECL projects, where actual work was carried out by GSECL using its own funds; consequently, considering the budget ceiling finalized by the Finance Department, a zero provision has been made in the Revised Estimates, leading to the surrender of ₹500.00 crore; and (ii) a budgetary provision of ₹1284.91 crore for distribution infrastructure works under the scheme, where due to delays in awarding contracts, procurement challenges, weather conditions, and delays in material testing and tender preparation, savings of ₹400.19 crore have occurred.
(v) 4810.00.190.02 Capital Support to Gujarat Urja Vikas Nigam Ltd. For development of 3325 MW Solar/ Wind/ Solar-Wind Hybrid Project at RE Park near Khavda-Kutch	O R	100.00 (-)62.00	38.00	38.00	0.00	Withdrawal of provision of ₹62.00 lakh through surrender in March 2025 was attributed to the reduction in budget provision as a result of the budget ceiling finalized by the Finance Department. Accordingly, a provision of ₹0.38 crore has been kept in the Revised Estimates.

Grant No. 13 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 6801.00.205.02 Loan to GETCO from SIDBI Cluster Development Fund	 O R	 47,728.00 (-)43,491.00	 4,237.00	 4,237.00	 0.00	Withdrawal of provision of ₹43,491.00 lakh through surrender in March 2025 was attributed to *
*the revision in funding support from SIDBI for proposed infrastructure projects. Initially, SIDBI had agreed to provide a loan for two projects: (i) R&M of GETCO and (ii) GIS Substations at Hajipir, Luna, and Dhordo. Accordingly, a provision of ₹477.28 crore was made in the Budget Estimates for the year 2024–25. However, during the year, SIDBI sanctioned funding only for the greenfield project related to GIS Substations at Hajipir and Dhordo, amounting to ₹210.94 crore. As a result, a revised provision of ₹42.37 crore has been made in the Revised Estimates for 2024–25. Therefore, the remaining amount of ₹434.91 crore is being surrendered.						

GRANT NO.: 14 OTHER EXPENDITURE PERTAINING TO ENERGY AND PETRO-CHEMICALS DEPARTMENT

(Major Head : 2852 - Industries, 4070 - Capital Outlay on other Administrative Services, 4856 - Capital Outlay on Petrochemical Industries, 7610 - Loans to Government Servants, etc.)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		1,18,00 44,00	1,62,00	1,61,92	(-)8	8
CAPITAL						
Voted						
Original Supplementary		10,01,61,00 0	10,01,61,00	10,01,26,58	(-)34,42	31,42

Notes and Comments

CAPITAL

Though there was an utlimate saving of ₹ 34.42 lakh in the grant, only ₹ 31.42 lakh surrendered from the grant in March 2025 resulting in less surrender.

FINANCE DEPARTMENT

GRANT NO.: 15 FINANCE DEPARTMENT

(Major Head : 2052 - Secretariat-General Services)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original		44,57,000				
Supplementary		0	44,57,00	25,79,78	(-)18,77,22	18,78,00

Notes and Comments

REVENUE

In view of the final saving of ₹ 1,877.22 lakh in the grant, the Original provision of ₹ 4,457.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						
2052.00.090.01	O	3,661.00				Withdrawal of provision of ₹1,087.00 lakh through surrender in March 2025 was attributed to non-utilization of the allotted budget owing to vacant posts of employees and officers in the department, which led to reduced expenditure under the head.
Finance Department	R	(-)1,087.00	2,574.00	2,574.78	(+)0.78	

Grant No. 15 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2052.00.090.03 Upgradation and Migration of IWDMS APPLICATION	O R	791.00 (-)791.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹791.00 lakh through surrender in March 2025 was attributed to nil expenditure under the provision made for the planned upgradation and migration of the IWDMS application at the Finance Department level during 2024–25. Since the development of a new IFMS application, including the budget module, is currently underway, the proposed upgradation and migration of the IWDMS application has been deferred.

GRANT NO.: 16 TAX COLLECTION CHARGES(FINANCE DEPARTMENT)

(Major Head : 2040 - Taxes on Sales, Trade etc., 2043 - Collection Charges under State Goods and Services Tax)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		5,16,35,000			
Supplementary			5,16,35,00	4,15,41,61	(-)1,00,93,39	1,00,92,00

Notes and Comments

REVENUE

In view of the final saving of ₹10,093.39 lakh (19.55%) in the grant, the Original Provision of ₹ 51,635.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2043.00.001.01 Commissioner of State Tax	O R	4,445.00 (-)905.00	3,540.00	3,549.62	(+)9.62	Withdrawal of provision of ₹905.00 lakh through surrender in March 2025 was attributed to non-utilization under the heads of pay and allowances and outsourcing expenses in the Office of the Commissioner of State Tax, resulting in a total unspent amount of Rs. 9.0461 crore. Reasons for the final excess of ₹9.62 lakh have not been intimated (August 2025)
(ii) 2043.00.001.02 Expenditure of Gujarat Goods and Service Tax Consumer Welfare fund	O R	250.00 (-)250.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹250.00 lakh through surrender in March 2025 was attributed to non-incurrence of expenditure as the objectives for which the provision was made did not arise.

Grant No. 16 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2043.00.001.03 Expenditure for Consumer Welfare	O R	250.00 (-)250.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹250.00 lakh through surrender in March 2025 was attributed to non-incurrence of expenditure as the objectives for which the provision was made did not arise.
(iv) 2043.00.101.01 State Tax Offices	O R	45,991.00 (-)8,175.00	37,816.00	37,804.78	(-)11.22	Withdrawal of provision of ₹8,175.00 lakh through surrender in March 2025 was attributed to *
*non-utilization of provision under Section-1/II New/Continuous items, including (i) SRP platoon hired at check post – Rs. 0.0089 Cr, (ii) Recovery Cell – Rs. 2.74 Cr, (iii) Computerization – Rs. 3.15 Cr, (iv) Training to Stakeholders (PPFIG) – Rs. 0.01 Cr, (v) Fire Safety – Rs. 1.00 Cr, (vi) GSTN – Rs. 1.10 Cr, (vii) Attendance System – Rs. 0.20 Cr, (viii) New Posts – Rs. 3.91 Cr, (ix) Mera Bill Mera Adhikar – Rs. 7.50 Cr, (x) GSK Center – Rs. 0.1684 Cr, (xi) Mobile Squad Expenditure – Rs. 0.0874 Cr, (xii) Modernization – Rs. 15.00 Cr, and (xiii) CCTV Camera – Rs. 0.05 Cr, resulting in an unspent amount of Rs. 34.92 Cr under these heads; in addition, non-utilization under office expenditure (Rs. 0.57 Cr) and outsourcing services (Rs. 2.49 Cr) has contributed to a total unspent provision of Rs. 81.7490 Crore. Reasons for the final saving of ₹11.22 lakh have not been intimated (August 2025)						
(v) 2043.00.797.01 Gujarat Goods and Services Tax Consumer Welfare Fund	O R	500.00 (-)500.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹500.00 lakh through surrender in March 2025 was attributed to non-receipt of income under the relevant receipt head, resulting in no amount being transferred to the Consumer Welfare Fund, and hence the provision remains unutilized.

PERSISTENT SAVING

3. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		32,053.00	23,561.38	8,491.62	26.49
2020-21		34,911.50	25,871.83	9,039.67	25.89
2021-22		34,546.65	27,776.91	6,769.74	19.60
2022-23		36,444.02	28,030.49	8,413.53	23.09
2023-24		41,275.49	37,498.98	3,776.51	9.15

GRANT NO.: 17 TREASURY AND ACCOUNTS ADMINISTRATION.

(Major Head : 2054 - Treasury and Accounts Administration)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		2,78,09,000			
Supplementary			2,78,09,00	2,20,71,36	(-)57,37,64	57,35,00

Notes and Comments

REVENUE

In view of the final saving of ₹ 5,737.64 lakh (20.63%) in the grant, the Original provision of ₹ 27,809.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2054.00.095.01 GES-1 Directorate	O R	3,518.00 (-)1,617.00	1,901.00	1,900.40	(-)0.60	Withdrawal of provision of ₹1,617.00 lakh through surrender in March 2025 was attributed to expenditure incurred being less than the estimated amount under the object head Salaries.
(ii) 2054.00.095.02 Allocation of Fund for Integrated Finance Management System	O R	1,986.00 (-)1,182.00	804.00	804.37	(+)0.37	Withdrawal of provision of ₹1,182.00 lakh through surrender in March 2025 was attributed to expenditure incurred being less than the estimated amount under the object head Professional Services, owing to lower demand.

Grant No. 17 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2054.00.095.03 Pay Verification Unit	O R	426.00 (-)84.00	342.00	341.88	(-)0.12	Withdrawal of provision of ₹84.00 lakh through surrender in March 2025 was attributed to expenditure incurred being less than the estimated amount under the object head Salaries.
(iv) 2054.00.096.01 Pay and Accounts offices	O R	1,253.00 (-)268.00	985.00	985.10	(+)0.10	Withdrawal of provision of ₹268.00 lakh through surrender in March 2025 was attributed to expenditure being less than the estimated amount under the object head Salaries.
(v) 2054.00.097.01 Treasuries	O R	12,746.00 (-)1,925.00	10,821.00	10,818.83	(-)2.17	Withdrawal of provision of ₹1,924.00 lakh through surrender and of ₹1.00 lakh through reappropriation in March 2025 was attributed to expenditure incurred being less than the estimated amount under the object head Salaries.
(vi) 2054.00.098.01 Examiner	O R	5,968.00 (-)660.00	5,308.00	5,307.65	(-)0.35	Withdrawal of provision of ₹660.00 lakh through surrender in March 2025 was attributed to less expenditure under Pay and Allowances resulting from vacant posts and reduced contingency expenses, causing the expenditure incurred under the object head Salaries to be less than the estimated amount.

Grant No. 17 Concld.

PERSISTENT SAVING

4. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		19,312.09	16,356.99	2,955.10	15.30
2020-21		20,650.06	16,149.07	4,500.99	21.80
2021-22		20,625.85	16,485.14	4,140.71	20.08
2022-23		20,794.52	18,098.97	2,695.55	12.96
2023-24		22,080.77	20,301.50	1,779.27	8.06

GRANT NO.: 18 PENSION AND OTHER RETIREMENT BENEFITS

(Major Head : 2071 - Pensions and Other Retirement Benefits)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		1,48,78,19,00			
Supplementary		3,28,30,00	1,52,06,49,00	1,50,58,71,19	(-)1,47,77,81	1,49,06,00
Charged					
Original		*14,00,00*			
Supplementary		*0*	*14,00,00*	*12,61,80*	*(-)1,38,20*	*1,38,00*

Notes and Comments

REVENUE

Fund amounting to ₹ 14,906.00 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 14,777.81 lakh resulting in excessive surrender to the extent of ₹128.19 lakh.In view of the final saving, the Supplementary provision of ₹ 32,830.00 lakh obtained in February 2025 proved excessive and could have been curtailed to token provision only.

GRANT NO.: 19 OTHER EXPENDITURE PERTAINING TO FINANCE DEPARTMENT

(Major Head : 2048 - Appropriation for reduction or avoidance of Debt, 2070 - Other Administrative Services, 2075 - Miscellaneous General Services, 2215 - Water Supply and Sanitation, 2235 - Social Security and Welfare, 3475 - Other General Economic Services, 4059 - Capital Outlay on Public Works, 4070 - Capital Outlay on other Administrative Services, 5465 - Investments in General Financial and Trading Institutions, 7610 - Loans to Government Servants, etc., 7810 - Inter State Settlement)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		82,85,95,000	82,85,95,00	20,68,62,00	(-)62,17,33,00	62,17,35,00
Charged					
Original Supplementary		*1,00* *0*	*1,00*	*0*	*(-)1,00*	*1,00*
CAPITAL					
Voted					
Original Supplementary		1,03,43,000	1,03,43,00	17,42,16	(-)86,00,84	86,01,00
Charged					
Original Supplementary		*1,00* *0*	*1,00*	*0*	*(-)1,00*	*1,00*

Notes and Comments

REVENUE

In view of the final saving of ₹6,21,733.00 lakh (75.03%) in the grant, the Original provision of ₹8,28,595.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2075.00.001.01 Liability on Account of increase in rate of Dearness Allowance	O R	6,20,000.00 (-)6,20,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹6,20,000.00 lakh through surrender in March 2025 was attributed to *
*the unpredictability of the rate of inflation and Dearness Allowance (DA) nearly six months in advance, with the Central Government's DA rate generally adopted to maintain parity for State Government employees; since the grant approved by the Legislative Assembly is disbursed quarterly, including DA provision with Object Head 0103 at the Budget Estimate stage may lead to releasing excess funds before the DA declaration, potentially causing wasteful expenditure which the Finance Department aims to avoid. Therefore, a token provision of Rs. 0.00 crore has been made for lump sum DA in the Revised Estimate 2024-25, focusing on possible savings and avoidance of unnecessary expenditure. Considering this, it is reasonable to provide under Major Head 19: 2075-00-001-01—Liability on Account of Increase in the Rate of Dearness Allowance—without duplicating the estimate, and accordingly, a provision of Rs. 6200.00 crores has been surrendered.						
(ii) 2075.00.797.01 Gujarat State Guarantee Redemption Fund	O R	100.00 (-)100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2025 was attributed to non-issuance of new guarantees by the State Government during the year, leading to non-utilization of the allocated provision.
(iii) 2215.02.105.01 Mahatma Gandhi Swachchhata Mission	O R	95.00 (-)50.00	45.00	45.22	(+)0.22	Withdrawal of provision of ₹50.00 lakh through surrender in March 2025 was attributed to less expenditure incurred based on the lower demand from subordinate offices.
(iv) 2235.60.104.01 Deposit linked Insurance Scheme for Subscribers to Provident Fund	O R	750.00 (-)478.00	272.00	271.97	(-)0.03	Appropriate reason for Withdrawal of provision of ₹478.00 lakh through surrender in March 2025 has not been provided.

Grant No. 19 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2235.60.200.01 Exgratia payment to families of Government Servants who died while in Service	O R	45.00 (-)34.00	11.00	11.44	(+)0.44	Appropriate reason forWithdrawal of provision of ₹34.00 lakh through surrender in March 2025 has not been provided.
(vi) 3475.00.200.01 Administration of Indian Partnership Act	O R	78.00 (-)30.00	48.00	47.79	(-)0.21	Withdrawal of provision of ₹30.00 lakh through surrender in March 2025 was attributed to savings in pay and allowances, resulting in total savings of ₹30.00 lakh.
(vii) 3475.00.800.01 General Insurance Organisation	O R	270.00 (-)34.00	236.00	236.42	(+)0.42	Withdrawal of provision of ₹34.00 lakh through surrender in March 2025 was attributed to reduced expenditure caused by vacancies in the posts of Administrative Officer and Director of Insurance, leading to a reduction in the Revised Estimate and resulting savings.

Grant No. 19 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 3475.00.800.02 Payment of Insurance Claims	O R	7,200.00 (-)1,001.00	6,199.00	6,199.67	(+)0.67	Withdrawal of provision of ₹1,001.00 lakh through surrender in March 2025 was attributed to the provision of budget being made based on the liquidity of claims in previous years; however, receipt of fewer claims during the current year led to a reduction in the Revised Estimate and resulted in savings.

3. In view of the final saving of ₹8,600.84 lakh(83.16%) in the grant, the Original provision of ₹10,343.00 lakh could have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4059.01.051.01 Upgradation of Office Building	O R	300.00 (-)127.00	173.00	173.00	0.00	Withdrawal of provision of ₹127.00 lakh through surrender in March 2025 was attributed to delay in commencement of work owing to a time-consuming process.
(ii) 4070.00.800.01 Purchase of IT Related Items	O R	4,286.00 (-)3,126.00	1,160.00	1,160.14	(+)0.14	Withdrawal of provision of ₹3,126.00 lakh through surrender in March 2025 was attributed to less expenditure incurred under the scheme.However, Appropriate reason for less expenditure have not been provided.

Grant No. 19 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 4070.00.800.02 Purchase of Vehicles	O R	627.00 (-)288.00	339.00	338.95	(-)0.05	Withdrawal of provision of ₹288.00 lakh through surrender in March 2025 was attributed to less expenditure incurred under the scheme.However, Appropriate reason for less expenditure have not been provided.
(iv) 5465.01.190.05 GES-2 Capital Support to Gujarat State Financial Services Ltd	O R	5,000.00 (-)5,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹5,000.00 lakh through surrender in March 2025 was attributed to the requirement of capital infusion of only Rs. 50.00 crore in GSFS as per the CRAR norms and guidance of RBI, resulting in unutilized balance from the originally estimated provision.
(v) 7610.00.201.01 House Building Advances	O R	100.00 (-)60.00	40.00	40.46	(+)0.46	Withdrawal of provision of ₹60.00 lakh through surrender in March 2025 was attributed to receipt of less demand for House Building Advances from the employees.

Insurance Fund -

6. Expenditure of ₹ 6,436.09 lakh was met from the Insurance Fund as shown below :

(i) Claims paid to outside parties etc. ₹ 6,199.67 lakh.

(ii) Other management charges (including Pay and allowances of staff) ₹ 236.42 lakh.

The Fund was established on 1st May 1960 to serve as an insure for all Government Commercial and Industrial Schemes including State Trading Schemes and Public Sector Undertakings and Corporations. When a risk is considered such as cannot be covered by the Fund, it is re-insured with Insurance Companies. The premium payable under the Scheme are credited to this Fund by debit to the Major head of account to which the working expenses of the Scheme are charged against the provision made in the respective grants. The expenditure on the management of the Fund and on re-insurance with Insurance Companies, when necessary are initially met from the provision under this grant (Major head-3475- Other General Economic Services) and the amount is, thereafter, transferred to the Fund at the end of the year and the expenditure financed by the Fund. The actual compensation met out of the Fund for lost or damaged property is debited to the Fund and credited to the Schemes. In the case of claims payable to the Public Sector Undertakings and Corporations, the compensation paid to is initially met from the provision under this grant and is, thereafter, transferred to be met out of the Fund at the end of the year.

The balance at the credit of the Fund on March 31, 2025 was ₹ 68,783.91 lakh and stands included under Major head - 8235 in Statement No.21 of the Finance Accounts 2024-25.

Grant No. 19 Concld.

PERSISTENT SAVING

7. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		8,77,072.45	7,550.16	8,69,522.29	99.14
2020-21		9,59,423.31	7,667.01	9,51,756.30	99.20
2021-22		10,09,326.28	1,58,394.59	8,50,931.69	84.31
2022-23		15,73,892.33	2,07,784.17	13,66,108.16	86.80
2023-24		12,99,958.09	2,07,853.19	10,92,104.90	84.01

GRANT NO.: 20 REPAYMENT OF DEBT PERTAINING TO FINANCE DEPARTMENT AND ITS SERVICING

(Major Head : 2049 - Interest Payments, 6003 - Internal Debt of the State Government, 6004 - Loans and Advances from the Central Government)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Charged					
Original		*2,85,52,46,00*			
Supplementary		*24,00*	*2,85,52,70,00*	*2,64,12,67,73*	*(-)21,40,02,27*	*18,25,70,00*
CAPITAL					
Charged					
Original		*2,90,84,85,00*			
Supplementary		*1,53,00*	*2,90,86,38,00*	*2,91,25,77,13*	*(+)39,39,13*	*1,00*

Notes and Comments

REVENUE

Though there was an ultimate saving of *₹ 21,400.23 lakh* in the appropriation; only *₹ 1,82,570.00 lakh* were surrendered from the appropriation in March 2025, resulting in less surrender to the extent of *₹ 31,432.27 lakh* .

2. Saving under the appropriation occurred mainly under :

Head			Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.01.101.01 Interest on Loan in course of discharge	O R	*20.00* *(-)20.00*	*0.00*	*0.00*	*0.00*	Withdrawal of entire provision of *₹20.00 lakh* through surrender in March 2025 was attributed to non-receipt of claims for old unclaimed interest.
(ii) 2049.01.101.23 Loans to be raised on or after April-2023 during the Financial Year 2023-24	O S R	*3,01,840.00* *20.00* *(-)73,245.00*	*2,28,615.00*	*2,28,614.88*	*(-)0.12*	Withdrawal of provision of *₹49,816.00 lakh* through surrender and of *₹23,429.00 lakh* through reappropriation in March 2025 was attributed to *

*(i) the non-receipt of claims for old unclaimed interest, and (ii) the nature of market loans raised by the State Government through auctions conducted by the Reserve Bank of India, where interest payments are dependent on the timing of loan issuance—loans raised in the first half of the financial year incur interest in the second half, while loans raised in the second half have interest obligations in the next financial year; (iii) since the interest rates for such loans cannot be predetermined during budget preparation, full provisions are made initially, and (iv) during the course of the year, the budget provision is re-appropriated to specific heads related to newly raised market loans as approved by the Accountant General, leaving surplus funds under the original head.

Grant No. 20 Contd.

Head			Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2049.01.101.24 Loans to be raised on or after April-2024 during the Financial Year 2024-25	O S R	*96,250.00* *3.00* *(-)80,205.00*	*16,048.00*	*16,047.50*	*(-)0.50*	Withdrawal of provision of *₹96,250.00 lakh* through surrender and of *₹16,045.00 lakh* through reappropriation in March 2025 was attributed to *
*non-utilization of the originally earmarked provision . This occurred because the State Government makes full budgetary provision for interest on anticipated market loans raised through open market auctions by the Reserve Bank of India, where interest is payable half-yearly. As the timing and exact interest rates of these loans cannot be anticipated during budget preparation, provisions are adjusted during the year with approval from the Accountant General when loans are actually raised.						
(iv) 2049.01.115.01 Interest on Ways and Means Advances from the Reserve Bank of India	O R	*100.00* *(-)100.00*	*0.00*	*0.00*	*0.00*	Withdrawal of entire provision of *₹100.00 lakh* through surrender in March 2025 was attributed to non-utilization of the provision due to no Ways and Means Advances being obtained from the Reserve Bank of India during the financial year, resulting in no interest payments under this head.
(v) 2049.01.200.09 Interest on Loans received from NABARD for Medium and Minor Irrigation Project	O R	*1,09,097.00* *(-)21,490.00*	*87,607.00*	*87,606.73*	*(-)0.27*	Withdrawal of provision of *₹21,490.00 lakh* through surrender in March 2025 was attributed to the inability to accurately predict the amount and timing of NABARD loan receipts at the time of budget preparation; accordingly, the provision was reviewed and adjusted during the year based on actual expenditure incurred.

Grant No. 20 Contd.

Head			Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2049.01.305.02 Expenditure connected with issue of New Loans	O R	*843.00* *(-)257.00*	*586.00*	*585.99*	*(-)0.01*	Withdrawal of provision of *₹257.00 lakh* through surrender in March 2025 was attributed to dependence of expenditure on the actual receipt of market loans, which cannot be accurately forecasted during budget preparation, resulting in partial non-utilization of the provision and its subsequent surrender.
(vii) 2049.03.104.01 Interest on General Provident Fund (Other than Class-IV employees)	O R	*78,650.00* *0.00*	*78,650.00*	*47,658.11*	*(-)30,991.89*	Reasons for the final saving of *₹30,991.89 lakh* have not been intimated (August 2025)
(viii) 2049.03.104.03 Interest on All India Services Provident Fund	O R	*756.00* *0.00*	*756.00*	*664.97*	*(-)91.03*	Reasons for the final saving of *₹91.03 lakh* have not been intimated (August 2025)
(ix) 2049.03.117.01 Interest on Defined contribution Pension Scheme Tier-I	O R	*70.00* *(-)70.00*	*0.00*	*0.00*	*0.00*	Withdrawal of entire provision of *₹70.00 lakh* through surrender in March 2025 was attributed to ongoing reconciliation of accounts, the exact amount of interest payable could not be determined. As a result, the provision could not be retained.

Grant No. 20 Contd.

Head			Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2049.60.701.04 Interest on delayed payment of pension and other Retirement Benefit	O R	*900.00* *(-)325.00*	*575.00*	*271.27*	*(-)303.73*	Withdrawal of provision of *₹325.00 lakh* through surrender in March 2025 was attributed to fewer proposals being received than anticipated for decretal payments made as per the Hon'ble High Court order, resulting in the provision remaining unutilized. Reasons for the final saving of *₹303.73 lakh* have not been intimated (August 2025)

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.03.104.04 Interest on Contributory Provident Fund	O R	*22.00* *0.00*	*22.00*	*55.16*	*(+)33.16*	Reasons for the final excess of *₹33.16 lakh* have not been intimated (August 2025)
(ii) 2049.03.104.05 Interest on Divisional Accountants Provident Fund	O R	*77.00* *0.00*	*77.00*	*134.32*	*(+)57.32*	Reasons for the final excess of *₹57.32 lakh* have not been intimated (August 2025)
(iii) 2049.03.104.06 Interest on Provident Fund of Work-Charged Employees	O R	*74.00* *(+)185.00*	*259.00*	*238.06*	*(-)20.94*	Additional fund of *₹185.00 lakh* was made in March 2025 through reappropriation mainly due to debit of unclaimed interest amount by the Reserve Bank of India during the year. This amount had been previously credited but was debited back, necessitating adjustment through reappropriation. Reasons for the final saving of *₹20.94 lakh* have not been intimated (August 2025)

Grant No. 20 Contd.

CAPITAL

4. The expenditure exceeded the grant by *₹ 3,939.13 lakh (₹ 39,39,13,391 /-)* ; the excess requires regularization. In view of the final excess, the supplementary grant of *₹ 153.00 lakh* obtained in February in 2025 proved insufficient.

5. Excess over charged appropriation occurred mainly under::

Head			Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 6003.00.101.01 Repayment of old GSDL	O R	*21,92,000.00* *(+)47.00*	*21,92,047.00*	*21,92,047.00*	*0.00*	Additional fund of *₹47.00 lakh* was made in March 2025 through reappropriation mainly due to excess payment made towards settlement of unclaimed principal amount. The amount had been credited back by RBI in the previous financial year, but was paid in the current financial year, necessitating reappropriation to regularize the excess payment.
(ii) 6003.00.105.02 Repayment of Loans received from NABARD for Medium and Minor irrigation project	O S R	*2,69,002.00* *153.00* *(+)103.00*	*2,69,258.00*	*2,70,930.24*	*(+)1,672.24*	Additional fund of *₹103.00 lakh* was made in March 2025 through reappropriation mainly due to repayment of loans received in mid-March 2025. As the budget had already been approved and presented in the Assembly, provision for this expenditure could not be made, resulting in an excess expenditure of *₹16.72 crore* after reappropriation. Reasons for the final excess of *₹1,672.24 lakh* have not been intimated (August 2025)

Grant No. 20 Contd.

Head			Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 6004.09.101.02 Loan for Externally Aided Project	O R	*35,653.00* *(+)650.00*	*36,303.00*	*38,569.19*	*(+)2,266.19*	Additional fund of *₹650.00 lakh* was made in March 2025 through reappropriation mainly due to repayment of a principal amount of *₹36.69 crore* on 21-03-2025 towards an externally aided project loan (PERG-289) received from JICA in February and March 2025. As this repayment occurred after the preparation of budget estimates, and given the difficulty in accurately projecting repayments due to fluctuations in exchange and interest rates, an excess expenditure of *₹29.16 crore* was incurred under the relevant budget head. Reasons for the final excess of *₹2,266.19 lakh* have not been intimated (August 2025)

6. Excess mentioned in note-above was party counter balanced by saving under: :

Head			Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 6003.00.101.02 Expired Loan	O R	*50.00* *(-)50.00*	*0.00*	*0.00*	*0.00*	Withdrawal of entire provision of *₹50.00 lakh* through surrender in March 2025 was attributed to the adoption by the State Government of a merger of Plan and Non-Plan budgets from FY 2017-18, which led to the updation of major and minor head books and the opening of new heads for Block Loans and Block Loan (EAP).

Grant No. 20 Concld.

Head			Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 6003.00.110.01 Repayment of Ways and Means Advances	O R	*100.00* *(-)100.00*	*0.00*	*0.00*	*0.00*	Withdrawal of entire provision of *₹100.00 lak*h through surrender in March 2025 was attributed to no Ways and Means Advances being obtained from the Reserve Bank of India during the financial year, resulting in the provision remaining unutilized and surrendered.
(iii) 6004.09.101.03 Back to Back Loan to States in lieu of GST Compensation shortfall	O R	*100.00* *(-)100.00*	*0.00*	*0.00*	*0.00*	Withdrawal of entire provision of *₹100.00 lakh* through surrender in March 2025 was attributed to this being a token provision, as payment for the loan will be made by the Government of India from the income of GST cess, resulting in the provision remaining unutilized and surrendered.
(iv) 6004.09.101.04 SCHEME FOR SPECIAL ASSITANCE AS LOAN TO STATES	O R	*100.00* *(-)100.00*	*0.00*	*0.00*	*0.00*	Withdrawal of entire provision of *₹100.00 lakh* through surrender in March 2025 was attributed to this being a token provision, as payment for the loan will be made by the Government of India from the income of GST cess, resulting in the provision remaining unutilized and surrendered.

FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

GRANT NO.: 21 FOOD CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

(Major Head : 2049 - Interest Payments, 3451 - Secretariat-Economic Services, 3475 - Other General Economic Services)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		41,42,000	41,42,00	27,61,12	(-)13,80,88	13,77,20
Charged						
Original Supplementary		*2,00* *4,00*	*6,00*	*4,34*	*(-)1,66*	*1,00*

Notes and Comments

REVENUE

In view of the final saving of ₹1,380.88 lakh (33.34%) in the grant, the Original provision of ₹4,142 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.090.01 Food, Civil Supplies & Consumers Affairs Department.	O R	612.00 (-)140.69	471.31	471.31	0.00	Withdrawal of provision of ₹140.69 lakh through surrender in March 2025 was attributed to (i) non-filling of vacant posts during the year 2024-25, as out of the total 06 sanctioned posts of Class-I, 03 posts remained vacant, (ii) out of 10 sanctioned posts of Class-II, 02 posts remained vacant, and (iii) out of 54 sanctioned posts of Class-III, 24 posts remained vacant.

Grant No. 21 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3451.00.800.01 PDS-11 Information Technology	O R	571.00 (-)293.62	277.38	277.38	0.00	Withdrawal of provision of ₹293.62 lakh through surrender in March 2025 was attributed to non-finalization of the bidding process for engagement of the Third Party Agency (TPA) under the CCTV project, as the work order has not been issued yet. Additionally, out of the total 12 sanctioned posts for NIC's technical manpower, only 5 posts are filled while 7 posts remained vacant, resulting in lower expenditure. Consequently, the overall expenditure remained lower than the sanctioned grant.
(iii) 3475.00.106.01 WAM-1 IND Weight and Measures Organisations.	O R	2,951.00 (-)940.59	2,010.41	2,010.07	(-)0.34	Withdrawal of provision of ₹940.59 lakh through surrender in March 2025 was attributed to less expenditure incurred on account of vacant posts during the year, as 2 posts of Class-I, 15 posts of Class-II, and 120 posts of Class-III remained vacant. In addition, less expenditure was also incurred under the head of outsourcing of manpower.

GRANT NO.: 22 CIVIL SUPPLIES

(Major Head : 3456 - Civil Supplies)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		19,71,53,000			
Supplementary			19,71,53,00	17,91,70,85	(-)1,79,82,15	1,79,81,98

Notes and Comments

REVENUE

In view of the final saving of ₹ 17,982.15 lakh (9.12%) in the grant, the Original provision of ₹ 1,97,153.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3456.00.001.02 Implementation of Price Control Order.	O R	2,079.00 (-)469.99	1,609.01	1,608.98	(-)0.03	Withdrawal of provision of ₹469.99 lakh through reappropriation in March 2025 was attributed to (i) non-filling of vacant posts in the district offices during the financial year, (ii) lower contingency expenditure incurred, and (iii) less expenditure on wages for outsourced services as compared to the estimates.
(ii) 3456.00.001.04 PDS-23 Consumers Dispute Redressal Commission.	O R	506.00 (-)108.04	397.96	397.96	0.00	Withdrawal of provision of ₹108.04 lakh through reappropriation in March 2025 was attributed to certain posts remaining vacant in the State Consumer Disputes Redressal Commission during the financial year, resulting in lower expenditure under the relevant head.

Grant No. 22 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 3456.00.001.05 PDS-3 Consumers Dispute Redressal forum.	O R	3,507.00 (-)1,555.65	1,951.35	1,951.20	(-)0.15	Withdrawal of provision of ₹1,555.65 lakh through reappropriation in March 2025 was attributed to (i) non-filling of vacant posts in the District Commissions during the financial year, and (ii) lower-than-estimated expenditure on wages for outsourced services.
(iv) 3456.00.001.06 PDS-5 Director of Consumers Affairs Activities	O R	175.00 (-)77.74	97.26	97.26	0.00	Withdrawal of provision of ₹77.74 lakh through reappropriation in March 2025 was attributed to some posts remaining vacant in the Head Office during the financial year, resulting in reduced expenditure.
(v) 3456.00.001.08 State Food Commission	O R	496.00 (-)138.47	357.53	357.53	0.00	Withdrawal of provision of ₹138.47 lakh through reappropriation in March 2025 was attributed to vacant posts of the Hon'ble Chairperson, Members, and Office Assistant in the Commission during the financial year, due to which salary and allowances could not be paid, resulting in savings under the Scheme.

Grant No. 22 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 3456.00.190.02 Losses on Sale of edible oil through Fair Price Shops.	O R	11,818.00 (-)3,965.00	7,853.00	7,853.00	0.00	Withdrawal of provision of ₹3,965.00 lakh through reappropriation in March 2025 was attributed to a reduction in both the incidental cost and the actual distribution quantity of Double Filtered Edible Oil during the financial year 2024–25. (i) The original budget provision of ₹118.18 crore was based on the average incidental price of ₹205.74 per 1-litre pouch in 2023–24. (ii) However, in 2024–25, the incidental price decreased to ₹171.67 per pouch, and the actual distribution was 1,48,06,386 pouches against the estimated 1,51,02,000. (iii) As a result, the overall expenditure was lower than anticipated.
(vii) 3456.00.190.13 Distribution of Sugar to Below Poverty Line (BPL) and Antyodaya(AAY) family	O R	14,108.00 (-)1,426.00	12,682.00	12,682.00	0.00	Withdrawal of provision of ₹1,426.00 lakh through reappropriation in March 2025 was attributed to the actual distribution being lower than the estimated requirement of 7,90,000 quintals, which was originally budgeted at a subsidy rate of ₹2,413.25 per quintal for the financial year 2024–25. The reduced offtake resulted in lower expenditure under the scheme

Grant No. 22 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 3456.00.190.19 Distribution of pulses under PDS Scheme	O R	56,703.00 (-)30,406.00	26,297.00	26,297.00	0.00	Withdrawal of provision of ₹17,981.98 lakh through surrender and of ₹12,424.02 lakh through reappropriation in March 2025 was attributed to lower-than-estimated distribution of Gram and Tuver Dal under the scheme during the financial year 2024–25. The scheme has a combined budget provision for the distribution of both items; however, the allocation received from the Government of India against the indents submitted by the State Government was lower than the actual requirement. Consequently, the required quantity was not available for distribution, leading to reduced distribution and lower expenditure.

Grant No. 22 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 3456.00.190.20 Extended State PNG-LPG Sahay Yojana	O R	50,000.00 (-)12,500.00	37,500.00	37,500.00	0.00	Withdrawal of provision of ₹12,500.00 lakh through reappropriation in March 2025 was attributed to a reduction in the refill price of LPG cylinders during the financial year 2024–25. At the time of the original budget provision, the price per cylinder was ₹910/-, with a central government subsidy of ₹300/-. Subsequently, the refill price was reduced by ₹100/-, bringing the effective price down to ₹810/-. This decrease led to a reduction in the State Government's expenditure under the scheme, resulting in a downward revision of the estimate to ₹375 crore.
(x) 3456.00.190.23 Distribution of Salt Under PDS Scheme	O R	3,772.00 (-)653.00	3,119.00	3,119.00	0.00	Withdrawal of provision of ₹653.00 lakh through reappropriation in March 2025 was attributed to lower actual distribution than the estimated quantity of 4,26,000 quintals for the financial year 2024–25, which was originally budgeted at a subsidy rate of ₹1,196.65 per quintal. The reduced offtake resulted in lesser expenditure under the scheme.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 3456.00.190.25 Installing Automatic Grain Dispensing Machine Annapurti	O R	42.00 (-)42.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹42.00 lakh through surrender in March 2025 was attributed to *
*the fact that during 2024–25, the Government of India installed a pilot "Annapurti" Automated Multi-Commodity Grain Distribution Machine at a fair price shop in Bhavnagar, Gujarat, at its own cost. Following its success, approval for further implementation was received and specifications were sought from the Government of India. Since the tender process and procurement can commence only after receipt of these specifications, no expenditure has been incurred under the scheme so far, and the entire budget provision has been surrendered.						

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3456.00.190.17 Modernization and Upgradation of godowns of GSCSCL	O R	185.00 (+)315.00	500.00	500.00	0.00	Additional fund of ₹315.00 lakh was made in March 2025 through reappropriation mainly due to additional works undertaken during the financial year 2024–25 for the upgradation of godowns, which included electrical work at all godowns in Jamnagar and Vadodara, as well as at Rajula, Vadiya, and Babra godowns in Amreli district; RCC road repair at Gariyadhar godown in Bhavnagar; and various maintenance works at Patan godown. As a result of these activities, an expenditure of ₹500 lakh was incurred during the year.

Grant No. 22 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3456.00.190.21 Food Security (50% State)-GJ263	O R	16,073.00 (+)7,760.38	23,833.38	23,833.38	0.00	Additional fund of ₹7,760.38 lakh was made in March 2025 through reappropriation mainly due to release of more grants by the Government of India under Centrally Sponsored Schemes. Consequently, proportionate matching grants were released by the State Government in accordance with the prescribed funding pattern.*
(iii) 3456.00.190.22 Food Security (50% Central)-GJ263(50-50 Partially Centrally Sponsored Scheme)	O R	16,073.00 (+)24,377.79	40,450.79	40,450.79	0.00	Additional fund of ₹24,377.79 lakh was made in March 2025 through reappropriation mainly due to *
*increased expenditure under the CSS 50% Normal budget head. This increase resulted from several factors: (i) the original budget provision for 2024–25 was based on the expenditure incurred during 2023–24, which did not account for subsequent developments; (ii) the Government of India released ₹99.30 crore under the NFSA scheme for past liabilities pertaining to 2021–22 and 2022–23; (iii) the onboarding of the NFSA scheme onto the SNA SPARSH platform in 2024–25 led to the allocation of ₹48.43 crore by the Government of India under the CSS 50% Normal budget head; and (iv) ₹212.25 crore was released under the PMGKAY scheme for the period 2020–21 to 2022–23 through PFMS, also under the NFSA CSS 50% budget head, which had not been included in the original budget estimates.						

GRANT NO.: 23 FOOD

(Major Head : 2408 - Food, Storage and Warehousing, 4408 - Capital Outlay on Food Storage and Warehousing)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		1,80,93,00 7,00,00	1,87,93,00	1,46,34,14	(-)41,58,86	41,57,01
CAPITAL					
Voted					
Original Supplementary		52,34,00 32,66,00	85,00,00	85,00,00	0	0

Notes and Comments

REVENUE

In view of the final saving of ₹4,158 lakh (22.13%) in the grant, the Supplemetary provision of ₹700.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2408.01.001.04 Strengthening of Price Monitoring Cell (PMC)	O R	40.00 (-)40.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹40.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Government of India for the establishment of 25 new price reporting centers, for which approval is currently under process. As a result, no expenditure could be incurred on the project during the financial year.

Grant No. 23 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2408.01.001.05 Centralized Scheme for Modernization and Improvement through Technology in Public Distribution System (SMART-PDS) (CSS 60%)(60-40 Partially Centrally Sponsored Scheme)	O R	315.00 (-)291.73	23.27	23.27	0.00	Withdrawal of provision of ₹291.73 lakh through reappropriation in March 2025 was attributed to receipt of only ₹23.27 lakh as Central share (60%) and ₹15.51 lakh as State share (40%) during the financial year 2024–25, and no additional grant was received from the Government of India. Consequently, the expenditure incurred remained below the Budget Estimates.
(iii) 2408.01.001.06 Centralized Scheme for Modernization and Improvement through Technology in Public Distribution System (SMART-PDS) (State 40%)	O R	210.00 (-)194.49	15.51	15.51	0.00	Withdrawal of provision of ₹194.49 lakh through reappropriation in March 2025 was attributed to receipt of only ₹23.27 lakh as Central share (60%) and ₹15.51 lakh as State share (40%) during the financial year 2024–25, with no additional grant received from the Government of India. As a result, the expenditure incurred remained lower than the Budget Estimates.
(iv) 2408.01.004.08 Reimbursement of Loss To GSCSC in Procurement Operation	O R	9,135.00 (-)5,426.00	3,709.00	3,709.00	0.00	Withdrawal of provision of ₹4,157.01 lakh through surrender and of ₹1,268.99 lakh through reappropriation in March 2025 was attributed to *

* (i) lower procurement of paddy, millet, jowar, and ragi at Minimum Support Price (MSP) rates against the targeted quantity, resulting in less expenditure on MSP bonus than estimated, and (ii) the interest for the procurement and distribution period of paddy, bajra, jowar, maize, and ragi in 2024–25 being borne by the Government of India. As the final cost sheet and account finalization are pending, expenditure under the cash credit component could not be booked. Consequently, the budget provision for 2024–25 was reduced and savings were surrendered.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2408.01.101.04 Price Support and Fair Price Shop	O S R	686.00 700.00 (+)1,874.93	3,260.93	3,260.93	0.00	Additional fund of ₹1,874.93 lakh was made in March 2025 through reappropriation mainly due to *
*(i) mandatory implementation of 100% e-KYC for beneficiaries under the National Food Security Act (NFSA) as per the instructions of the Hon'ble Supreme Court and directives of the Government of India, which led to additional expenditure incurred by the Government of Gujarat for conducting e-KYC of ration card holders in the State, and (ii) expenses related to ensuring transparency and awareness through dissemination of e-KYC guidelines and regular alerts via SMS to beneficiaries, officials, and vigilance members under the Public Distribution System (PDS).						

GRANT NO.: 24 OTHER EXPENDITURE PERTAINING TO FOOD CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

(Major Head : 4070 - Capital Outlay on other Administrative Services, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
CAPITAL				
Voted				
Original	6,32,00			
Supplementary	1,00	6,33,00	65,77	(-)5,67,23	6,08,23

Notes and Comments

CAPITAL

Funds amounting to ₹ 608.23 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 567.23 lakh , resulting in excessive surrender to the extent of ₹ 41.00 lakh. In view of the final saving, the Original provision of 632.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4070.00.800.01 Purchasing IT Hardware and Software for FCSCA Department and its HoDs	O S R	630.00 1.00 (-)606.23	24.77	65.77	(+)41.00	Withdrawal of provision of ₹606.23 lakh through surrender in March 2025 was attributed to *

* (i) the bulk bid for procurement of 250 computers, 80 duplex printers, 178 multi-function printers, and 305 high-speed scanners being under process at GIL, which could not be completed within the financial year, resulting in non-procurement of these items, (ii) the agenda for purchase of 52 laptops being submitted to SPC(IT), but the approval not being granted, thereby halting the procurement process, and (iii) the requirement of prior permission from DST for procurement of 15 high-configuration computers, which could not be obtained by the end of the financial year.
Reasons for the final excess of ₹41.00 lakh have not been intimated (August 2025)

FORESTS AND ENVIRONMENT DEPARTMENT

GRANT NO.: 25 FORESTS AND ENVIRONMENT DEPARTMENT

(Major Head : 3451 - Secretariat-Economic Services, 4070 - Capital Outlay on other Administrative Services)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		11,50,000	11,50,00	8,92,44	(-)2,57,56	2,57,84
CAPITAL						
Voted						
Original Supplementary		50,000	50,00	21,56	(-)28,44	28,44

Notes and Comments

REVENUE

In view of the final saving of ₹257.56 lakh (22.40%) in the grant, the Original provisionof ₹ 1,150.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.090.01 FST-25 Forests and Environment Department.	O R	764.00 (-)79.70	684.30	684.58	(+)0.28	Withdrawal of provision of ₹79.70 lakh through surrender in March 2025 was attributed to (i) non-declaration of Dearness Allowance revisions from time to time, resulting in unutilized provision, (ii) non-settlement of LTC and TA bills owing to ongoing correspondence with the Finance Department, (iii) pending payment of KOT bills, (iv) a delay of approximately five months in engaging contract-based Data Entry Operators, and (v) insufficient grant availability to process the payment of Data Entry Operator bills for February 2025.
(ii) 3451.00.800.01 FST-2 Information and Technology	O R	386.00 (-)178.14	207.86	207.86	0.00	Withdrawal of provision of ₹178.14 lakh through surrender in March 2025 was attributed to *
* (i) non-utilization of the estimated provision of Rs. 50.00 lakh owing to the pending approval of the Annual Maintenance Contract (AMC) for the e-Guj Forest project under the Forest Department, (ii) non-completion of the assigned work by GIPL Gandhinagar for the migration of the e-Guj Forest application within the stipulated time frame, resulting in non-expenditure of Rs. 75.00 lakh, (iii) non-completion of the Eco-Tourism Booking Portal work assigned to GIPL Gandhinagar within the scheduled period, leading to unspent provision of Rs. 10.00 lakh, and (iv) non-incurrence of expenditure towards the Proof of Concept (POC) completed by GIL for plantation tagging and monitoring through the Command Control Centre, pending finalization of the tendering process.						

CAPITAL

3. In view of the final saving of ₹28.44 lakh (56.88%) in the grant, the Original provisionof ₹ 50.00 lakh could have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4070.00.800.01 Information & Technology related Expenditure	O	50.00				Withdrawal of provision of ₹28.44 lakh through surrender in March 2025 was attributed to the non-utilization of the budget provision allocated for the purchase of IT-related hardware for offices under the Forest Department, as the proposed procurement was to be carried out after scrapping the old hardware; however, the approval for disposal of the old hardware is still pending with the Forest and Environment Department.
	R	(-)28.44	21.56	21.56	0.00	

GRANT NO.: 26 FORESTS

(Major Head : 2049 - Interest Payments, 2406 - Forestry and Wild Life, 4406 - Capital Outlay on Forestry and Wild Life)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		10,86,87,000			
Supplementary			10,86,87,000	9,76,77,90	(-)1,10,09,10	1,09,98,47
Charged					
Original		*1,42,00*			
Supplementary		*3,57,00*	*4,99,00*	*4,84,23*	*(-)14,77*	*11,88*
CAPITAL					
Voted					
Original		9,56,28,000			
Supplementary			9,56,28,00	8,51,87,31	(-)1,04,40,69	1,04,49,57

Notes and Comments

REVENUE

In view of the final saving of ₹11,009.10 lakh (10.13%) in the grant, the Original provision of ₹1,08,687.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2406.01.001.02 Divisional Offices	O R	35,400.00 (-)6,856.93	28,543.07	28,600.71	(+)57.64	Withdrawal of provision of ₹4,618.75 lakh through surrender and of ₹2,238.18 lakh through reappropriation in March 2025 was attributed to non-filling up of 3000 vacant posts out of the total 6,476 sanctioned posts, resulting in a decrease in expenditure. Reasons for the final excess of ₹57.64 lakh have not been intimated (August 2025)

Grant No. 26 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2406.01.101.07 Forest Conservation and Development	O R	1,654.50 (-)349.19	1,305.31	1,305.13	(-)0.18	Withdrawal of provision of ₹349.19 lakh through surrender in March 2025 was attributed to non-filling up of posts, specifically (i) 50% vacancy in Class-I & II posts with 6 out of 12 positions unfilled, and (ii) 51% vacancy in Class-III posts with 68 out of 133 positions remaining vacant.
(iii) 2406.01.101.08 VruxKheti Yojana	O R	271.00 (-)101.68	169.32	169.32	0.00	Withdrawal of provision of ₹101.68 lakh through surrender in March 2025 was attributed to non-disbursement of financial assistance to beneficiaries, as the aid is contingent upon the survival rate of plants.
(iv) 2406.01.101.12 Agro Forestry Scheme (60% Central)-GJ113(60-40 Partially Centrally Sponsored Scheme)	O R	962.00 (-)297.02	664.98	665.00	(+)0.02	Withdrawal of provision of ₹297.02 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme.
(v) 2406.01.101.13 Agro Forestry Scheme (40% State)-GJ113	O R	641.00 (-)197.68	443.32	443.30	(-)0.02	Withdrawal of provision of ₹197.68 lakh through surrender in March 2025 was attributed to less release of grants from the Government of India (GOI) under the Centrally Sponsored Scheme, which consequently affected the proportionate release of the state's share.
(vi) 2406.01.101.14 Forest Development & Management	O R	454.00 (-)188.27	265.73	265.73	0.00	Withdrawal of provision of ₹188.27 lakh through surrender in March 2025 was attributed to non-filling up of 21 posts out of a total of 54 sanctioned positions.

Grant No. 26 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2406.01.101.15 (JICA)Gujarat Forestry Development Project	O R	959.00 (-)616.65	342.35	341.34	(-)1.01	Withdrawal of provision of ₹616.65 lakh through surrender in March 2025 was attributed to delayed approval of the Annual Programme Outlay (APO) for the 2024-25 PERG Project, as a consequence of decisions made by the designated committees.
(viii) 2406.01.101.16 Grass Development Scheme	O R	546.00 (-)337.11	208.89	208.89	0.00	Withdrawal of provision of ₹337.11 lakh through surrender in March 2025 was attributed to non filling up of the 30 vacant posts out of the total 45 sanctioned posts during the financial year.
(ix) 2406.01.101.18 Compensatory Afforestation against regularization of unauthorized cultivation	O R	190.00 (-)45.20	144.80	146.06	(+)1.26	Withdrawal of provision of ₹45.20 lakh through surrender in March 2025 was attributed to non-filling up of posts, specifically (i) the post of Additional Principal Chief Conservator of Forest remaining vacant since 11.03.2024, and (ii) other sanctioned posts also remaining unfilled.

Grant No. 26 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2406.02.110.02 Management and Development of WildLife	O R	24,880.00 (-)3,800.15	21,079.85	20,999.20	(-)80.65	Withdrawal of provision of ₹3,800.15 lakh through surrender in March 2025 was attributed to diversion of funds to meet urgent requirements under certain important projects, and also due to non-utilisation of funds arising from 181 posts remaining vacant out of the total 464 sanctioned posts during the financial year. Reasons for the final saving of ₹80.65 lakh have not been intimated (August 2025)
(xi) 2406.02.110.30 Action Plan for Conservation and Management of Coral Reef in Gulf of Kutchh and Khambhat (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	60.00 (-)60.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹60.00 lakh through surrender in March 2025 was attributed to non release of grant by the Government of India under the Scheme.
(xii) 2406.02.110.31 Action Plan for Conservation and Management of Coral Reef in Gulf of Kutchh and Khambhat (40% State)	O R	40.00 (-)40.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹40.00 lakh through surrender in March 2025 was attributed to non release of grant by the Government of India under the Scheme.
(xiii) 2406.02.110.32 Action Plan for Conservation of Wet lands (60% Central)-GJ91(60-40 Partially Centrally Sponsored Scheme)	O R	76.00 (-)76.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹76.00 lakh through surrender in March 2025 was attributed to non-approval of the Annual Plan of Operations by the Government of India, resulting in non-release of the grant by GOI.

Grant No. 26 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 2406.02.110.33 Action Plan for Conservation of Wet lands (40% State)-GJ91	O R	50.00 (-)50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹50.00 lakh through surrender in March 2025 was attributed to non-approval of the Annual Plan of Operations by the Government of India, resulting in non-release of the grant by GOI.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2406.02.110.34 Integrated Development of Wildlife Habitats (60% Central)-GJ275(60-40 Partially Centrally Sponsored Scheme)	O R	630.00 (+)271.01	901.01	901.00	(-)0.01	Additional fund of ₹271.01 lakh was made in March 2025 through reappropriation mainly due to release of more grant by the Government of India as per Annual plan of operation sanctioned by the Government of India.
(ii) 2406.02.110.35 Integrated Development of Wildlife Habitats (40% State)-GJ275	O R	420.00 (+)180.68	600.68	600.69	(+)0.01	Additional fund of ₹180.68 lakh was made in March 2025 through reappropriation mainly due to release of more grant by the Government of India as per Annual plan of operation sanctioned by the Government of India.

CAPITAL

4. Funds amounting to ₹ 10,449.57 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 10,440.69 lakh , resulting in excessive surrender.₹ 8.88 lakh. In view of the final saving of (10.92%) in the grant, the Original provision of ₹ 95,628.00 lakh could have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4406.01.101.15 (JICA)Gujarat Forestry Development Project	O R	14,036.00 (-)6,043.74	7,992.26	7,993.02	(+)0.76	Withdrawal of provision of ₹6,015.55 lakh through surrender and of ₹28.19 lakh through reappropriation in March 2025 was attributed to an overall budgetary cut for the department, despite the Project Management Unit (PMU) being willing to utilize the allocated amount.
(ii) 4406.01.101.26 Payment of Consultancy charges under Gujarat Forestry Development Project funded by JICA	O R	350.00 (-)79.68	270.32	270.32	0.00	Withdrawal of provision of ₹79.68 lakh through surrender in March 2025 was attributed to mobilisation of experts strictly as per actual demand, resulting in less utilisation of funds.
(iii) 4406.01.101.35 Forest Fire Prevention and Management Scheme (60% Central)-GJ72(60-40 Partially Centrally Sponsored Scheme)	O R	228.00 (-)97.70	130.30	130.30	0.00	Withdrawal of provision of ₹97.70 lakh through surrender in March 2025 was attributed to non-utilisation of the second installment amounting to ₹77.90 lakh received on 30th March 2025, which could not be utilised within the financial year, and non-release of ₹19.80 lakh against the Budget Estimate.

Grant No. 26 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4406.01.101.36 Forest Fire Prevention and Management Scheme (40% State)-GJ72	O R	152.00 (-)65.13	86.87	86.87	0.00	Withdrawal of provision of ₹65.13 lakh through surrender in March 2025 was attributed to non-utilisation of the second installment amounting to ₹52.30 lakh received on 30th March 2025, which could not be utilised within the financial year, and non-release of ₹12.83 lakh against the Budget Estimate.
(v) 4406.01.101.39 Bamboo Mission (60% Central)-GJ74(60-40 Partially Centrally Sponsored Scheme)	O R	711.00 (-)534.00	177.00	177.00	0.00	Withdrawal of provision of ₹534.00 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme.
(vi) 4406.01.101.40 Bamboo Mission (40% State)-GJ74	O R	474.00 (-)356.00	118.00	118.00	0.00	Withdrawal of provision of ₹356.00 lakh through surrender in March 2025 was attributed to less grant by the State Government, the scheme being a Centrally Sponsored Scheme wherein the grant is released in proportion to the grant received from the Government of India, and since the Government of India released a lesser amount, the State also released its proportionate share accordingly.

Grant No. 26 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 4406.02.110.01 Management and Development of WildLife	O R	7,375.00 (-)2,283.39	5,091.61	5,091.61	0.00	Withdrawal of provision of ₹2,283.39 lakh through surrender in March 2025 was attributed to the necessity of reserving the amount for an important priority project under this scheme, in order to remain within the department's overall budget ceiling.

GRANT NO.: 27 ENVIRONMENT

(Major Head : 2215 - Water Supply and Sanitation, 3435 - Ecology and Environment)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		40,37,000			
Supplementary			40,37,00	23,77,00	(-)16,60,00	16,60,00

Notes and Comments

REVENUE

In view of final saving of ₹ 1,660.00 lakh (41.12%) in the grant, the Original provision of ₹ 4,037.00 lakh coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3435.03.003.01 EPC-2 Administration of Gujarat Ecology Commission	O R	2,730.00 (-)2,053.00	677.00	677.00	0.00	Withdrawal of provision of ₹1,650.00 lakh through surrender and of ₹403.00 lakh through reappropriation in March 2025 was attributed to the merger of Gujarat Ecology Commission with GEER Foundation effective from 30-11-2024.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2215.02.106.02 EPC-7 Activities of Gujarat Environment Management institute GEMI	O R	805.00 (+)359.00	1,164.00	1,164.00	0.00	Additional fund of ₹359.00 lakh was made in March 2025 through reappropriation mainly due to requiremeng of more funds for the project activities under the Scheme.

GRANT NO.: 28 OTHER EXPENDITURE PERTAINING TO FOREST AND ENVIORNMENT DEPARTMENT

(Major Head : 7610 - Loans to Government Servants, etc.)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
CAPITAL						
Voted						
Original Supplementary		34,000	34,00	25,66	(-)8,34	7,84

Notes and Comments

CAPITAL
In view of the final saving of ₹8.34 lakh (24.53 %) in the grant, the Original provision of ₹ 34.00 lakh could have been curtailed.

GENERAL ADMINISTRATION DEPARTMENT

GRANT NO.: 29 GOVERNOR

(Major Head : 2012 - President, Vice-President, Governor/ Administrator of Union Territories)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Charged					
Original		*12,83,000*			
Supplementary		*0*	*12,83,00*	*11,68,96*	*(-)1,14,04*	*1,14,22*

Notes and Comments

REVENUE

In view of the final saving of *₹114.04 lakh* in the appropriation, the Original provision of of *₹ 1,283.00 lakh* could have been curtailed.

2. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2012.03.090.01 Secretariat of the Governor	O R	*517.00* *(-)77.00*	*440.00*	*439.86*	*(-)0.14*	Withdrawal of provision of *₹77.00 lakh* through surrender in March 2025 was attributed to (i) non-filling of 14 vacant posts across various cadres, and (ii) reduced electricity consumption due to the installation of solar panels in the building."

Grant No. 29 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2012.03.103.05 Salaries of upkeep of Garden of Raj-Bhavan	O R	*41.00* *(-)21.50*	*19.50*	*19.50*	*0.00*	Withdrawal of provision of *₹21.50 lakh* through surrender in March 2025 was attributed to (i) Leave Travel Concession bills being processed only upon receipt of claims, coupled with one post remaining vacant and the retirement of one employee during the year, resulting in lower-than-anticipated expenditure; and (ii) reduced expenditure on Dearness Allowance.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2012.03.104.01 Hospitality Expenses of Governor	O R	*20.00* *(+)5.26*	*25.26*	*25.26*	*0.00*	Additional fund of *₹5.26* lakh was made in March 2025 through reappropriation mainly due to (i) visits of VVIPs including the Hon'ble President of India, Hon'ble Prime Minister of India, and other foreign dignitaries; and (ii) celebrations of the Foundation Day functions of all States of India held at Raj Bhavan, Gandhinagar, conducted as per the instructions of the Ministry of Home Affairs.

Grant No. 29 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2012.03.108.01 Tour expenses of the Governor and his/her Establishment	O R	*10.00* *(+)5.74*	*15.74*	*15.74*	*0.00*	Additional fund of *₹5.74* lakh was made in March 2025 through reappropriation mainly due to increased fuel consumption for transportation of the Hon'ble Governor to various districts of the State, coupled with a hike in fuel prices.

GRANT NO.: 30 COUNCIL OF MINISTERS

(Major Head : 2013 - Council of Ministers)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		6,11,000			
Supplementary			6,11,00	4,31,60	(-)1,79,40	1,79,40

Notes and Comments

REVENUE

In view of final saving of ₹ 179.40 lakh(29.36%) in the grant, the Original provision of ₹ 611.00 lakh coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2013.00.101.01 Ministers/Deputy Ministers/Parliamentary Secretaries	OR	611.00 (-)179.40	431.60	431.60	0.00	Withdrawal of provision of ₹179.40 lakh through surrender in March 2025 was attributed to (i) expenditure on pay and other allowances of ministers being lower than anticipated, as the exact number of Hon'ble Members to be inducted into the Council of Ministers cannot be estimated in advance and thus is not factored into the budget estimates; (ii) the absence of a ceiling on reimbursement of medical, travel, and hospitality expenses for Hon'ble Ministers; and (iii) two ministers voluntarily foregoing their salary and allowances.

GRANT NO.: 31 ELECTIONS

(Major Head : 2015 - Elections, 4070 - Capital Outlay on other Administrative Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		5,19,64,00 1,21,05,00	6,40,69,00	6,19,40,60	(-)21,28,40	21,25,12
CAPITAL					
Voted					
Original Supplementary		1,00 0	1,00	0	(-)1,00	1,00

Notes and Comments

REVENUE

In view of the final saving of ₹ 2,128.40 lakh, the Supplementary provision of ₹ 12,105.00 lakh obtained in February 2025 could have been curtailed.

CAPITAL

2. Entire voted grant of ₹ 1.00 lakh remained unutilised during the year.

GRANT NO.: 32 PUBLIC SERVICE COMMISSION

(Major Head : 2051 - Public Service Commission)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		50,51,00 9,36,00	59,87,00	56,40,33	(-)3,46,67	3,46,64
Charged						
Original Supplementary		*40,97,00* *0*	*40,97,00*	*36,16,94*	*(-)4,80,06*	*4,80,06*

Notes and Comments

REVENUE

In view of final saving of *₹ 480.06 lakh* , the Original provision of *₹ 4,097.00 lakh* coud have been curtailed.

2. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2051.00.102.01 Gujarat Public Service Commission	O R	*4,097.00* *(-)480.06*	*3,616.94*	*3,616.94*	*0.00*	Withdrawal of provision of *₹480.06 lakh* through surrender in March 2025 was attributed to (i) savings resulting from decreased expenditure on salary and allowances owing to 61 vacant posts and reduced deployment of outsourced Data Entry Operators and Peons; (ii) lower expenditure on newspaper advertisements due to combined advertising for regular and special drive backlog vacancies; and (iii) reduced honorarium expenses because fewer examinations and interviews were conducted during the last four months.

GRANT NO.: 33 GENERAL ADMINISTRATION DEPARTMENT

(Major Head : 2014 - Administration of Justice, 2052 - Secretariat-General Services, 2515 - Other Rural Development Programmes, 3451 - Secretariat-Economic Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		1,75,06,000			
Supplementary			1,75,06,00	1,45,96,54	(-)29,09,46	29,03,46

Notes and Comments

REVENUE

In view of the final saving of ₹ 2,909.46 lakh (16.62%) in the grant, the Original provision of ₹ 17,506.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2014.00.116.04 Gujarat Civil Services Tribunal	O R	310.00 (-)113.88	196.12	196.12	0.00	Withdrawal of provision of ₹113.88 lakh through surrender in March 2025 was attributed to savings arising from the non-filling of vacant posts of President, Member, and Secretary, leading to a subsequent reduction in office and ancillary expenses.

Grant No. 33 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2052.00.090.01 Personal staff attached to Ministers, Deputy Minister, Parliamentary Secretaries.	O R	3,359.00 (-)881.00	2,478.00	2,477.87	(-)0.13	Withdrawal of provision of ₹881.00 lakh through surrender in March 2025 was attributed tothe difficulty in accurately estimating expenditure on personal staff, whose appointments are at the discretion of the Hon'ble Minister, and the uncertainty regarding the exact number of members in the Council of Ministers. These factors made it challenging to project the required budget for salaries, allowances, travel, and medical expenses. Consequently, only a reasonable provision was made at the time of budget estimation, resulting in lower actual expenditure
(iii) 2052.00.090.02 General Administration Department	O R	5,354.00 (-)1,543.88	3,810.12	3,810.10	(-)0.02	Withdrawal of provision of ₹534.68 lakh through surrender and of ₹1,009.20 lakh through reappropriation in March 2025 was attributed to *
*(i) non-filling of 114 vacant posts of various cadres in the establishment of the General Administration Department; (ii) anticipated enhancement of Dearness Allowance not being implemented by the State Government; (iii) lower Leave Travel Concession claims received and processed than expected; (iv) contingency bill estimates prepared based on averages of previous months not matching actual expenditure; (v) partial operationalization of the Karmayogi application, with only completed work billed and several modules not made functional by Gujarat Informatics Limited during the current year; (vi) incomplete deployment of the designated Operation and Maintenance (O&M) team within the department; and (vii) non-availing of outsourced manpower services and non-submission of invoices by M/S Systems, Applications and Products in Data Processing (SAP) company in the current financial year, resulting in overall savings.						

Grant No. 33 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2052.00.090.10 Chief Minister's fellowship Programme	O R	299.00 (-)299.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹299.00 lakh through surrender in March 2025 was attributed to the adjustment of expenditure met from unspent or surplus amounts parked as deposits in the Gujarat State Financial Services (GSFS), as mandated by the Finance Department circular dated 26/04/2022. The Sardar Patel Institute of Public Administration (SPIPA) utilized its unspent funds held in GSFS, resulting in the non-release of the entire grant provision under this sub-head for the current year, thereby leading to savings.
(v) 2052.00.092.09 Office of the Special officer for Departmental Enquiries	O R	165.00 (-)38.36	126.64	126.63	(-)0.01	Withdrawal of provision of ₹38.36 lakh through surrender in March 2025 was attributed to (i) higher provision resulting from rounding off while converting amounts to crores with two decimal places, as required by the Finance Department resolution dated 02/09/2024; (ii) vacancy of three posts of Special Officer for Departmental Enquiry, leading to reduced expenditure on salary, allowances, and attached outsourced manpower; and (iii) lower than anticipated expenditure on electricity charges, diesel usage, and other office expenses.

Grant No. 33 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2515.00.101.01 Strengthening of the Block Level Agencies	O R	500.00 (-)125.00	375.00	375.00	0.00	Withdrawal of provision of ₹125.00 lakh through surrender in March 2025 was attributed to the non-generation of incentives for Severe Acute Malnutrition/Moderate Acute Malnutrition (SAM/MAM) children and adolescent girls on the Techo+ portal, and the non-incorporation of the component related to newly married women into the portal under the Aspirational Block Program, which prevented the anticipated expenditure from being incurred, resulting in savings.
(vii) 3451.00.090.11 PLM-4 Creation of Cell for Social Infrastructure Development Board	O R	1,067.00 (-)217.00	850.00	850.00	0.00	Withdrawal of provision of ₹217.00 lakh through surrender in March 2025 was attributed to (i) vacant posts of Research Assistant and Statistical Assistant; (ii) non-filling of outsourced posts for drivers and multi-tasking staff, as well as non-appointment of SPAC and SPA at the state and district levels; and (iii) delay in procurement of manpower services under the Gujarat Project Monitoring Center (GPMC) through the Government E-Marketplace (GeM) portal, with the agency appointment process still underway, resulting in savings.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 3451.00.102.01 PLM-2 Strengthening of Planning Machinery at District Level	O R	2,956.00 (-)411.19	2,544.81	2,539.06	(-)5.75	Withdrawal of provision of ₹411.19 lakh through surrender in March 2025 was attributed to decreased expenditure on salary and allowances resulting from vacant posts; lower than anticipated office expenses; and reduced Leave Travel Concession claims processed upon receipt, which were less than expected. Reasons for the final saving of ₹5.75 lakh have not been intimated (August 2025)

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2052.00.090.09 Awards to Collectors and District Development Officers.	O R	1.00 (+)809.20	810.20	810.20	0.00	Additional fund of ₹809.20 lakh was made in March 2025 through reappropriation mainly due to (i) an additional requirement of ₹811.00 lakh against the current year token provision of ₹1.00 lakh for awards of Best Collector and Best District Development Officer for the years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24, which were conferred in the year 2024, resulting in excess expenditure.

Grant No. 33 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3451.00.101.03 Gujarat State Institution of Transformation	O R	100.00 (+)200.00	300.00	300.00	0.00	Additional fund of ₹200.00 lakh was made in March 2025 through reappropriation mainly due to (i) excess expenditure on office interiors, furniture, and other ancillary expenses for setting up the newly established Gujarat State Institute of Transformation office in 2024; and (ii) increased expenditure on salary and allowances resulting from the filling of newly sanctioned officiating posts.

GRANT NO.: 34 ECONOMIC ADVICE AND STATISTICS

(Major Head : 3454 - Census Surveys and Statistics)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		51,09,000			
Supplementary			51,09,00	48,74,88	(-)2,34,12	2,34,15

Notes and Comments

REVENUE

In view of the final saving of ₹ 234.12 lakh in the grant, the Original provision of ₹ 5,109.00 lakh could have been curtailed.

GRANT NO.: 35 OTHER EXPENDITURE PERTAINING TO GENERAL ADMINISTRATION DEPARTMENT

(Major Head : 2049 - Interest Payments, 2062 - Vigilance, 2070 - Other Administrative Services, 2075 - Miscellaneous General Services, 2235 - Social Security and Welfare, 4059 - Capital Outlay on Public Works, 4070 - Capital Outlay on other Administrative Services, 4515 - Capital Outlay on other Rural Development Programmes, 7610 - Loans to Government Servants, etc.)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		37,58,00 9,26,00	46,84,00	13,14,64	(-)33,69,36	33,64,59
Charged						
Original Supplementary		*53,00* *0*	*53,00*	*45,62*	*(-)7,38*	*7,37*
CAPITAL						
Voted						
Original Supplementary		10,84,85,00 0	10,84,85,00	10,61,67,68	(-)23,17,32	22,06,55

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 3,369.36 lakh in the grant; only ₹ 3,364.59 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 4.77 lakh. In view of the final saving, the Supplementary provision of ₹ 926.00 lakh obtaind in February 2025 proved excessive and could have been restricted to the token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2070.00.001.01 Other Expenditure for Indian Administrative Service	O R	201.00 (-)51.14	149.86	149.87	(+)0.01	Withdrawal of provision of ₹51.14 lakh through surrender in March 2025 was attributed to fewer instances of compulsory waiting for posting of IAS officers under the General Administration Department, resulting in savings.

Grant No. 35 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2070.00.003.01 TDP-2 Sardar Patel Institute of Training in Administration	O S R	2,311.00 926.00 (-)3,237.00	0.00	0.00	0.00	Withdrawal of provision of ₹3,232.00 lakh through surrender and of ₹5.00 lakh through reappropriation in March 2025 was attributed to he non-release of grant under this sub-head, as the Sardar Patel Institute of Public Administration (SPIPA) met its expenditure from unspent or surplus funds parked as deposits in the Gujarat State Financial Services (GSFS), in accordance with the Finance Department Circular dated 26/04/2022. This resulted in savings under the grant provision.
(iii) 2235.60.107.01 Pension to Freedom Fighters-their Dependents Etc.	O R	160.00 (-)60.94	99.06	99.06	0.00	Withdrawal of provision of ₹60.94 lakh through surrender in March 2025 was attributed to savings arising from the cessation of pension payments due to the death of pensioners and/or their dependents.

3. In view of the final saving of ₹ *7.38 lakh* in the appropriation, the Original provision of *₹53.00 lakh* could have been curtailed.

4. Saving under the appropriation occurred mainly under :

Head			Total Appropriation	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2062.00.103.01 Expenditure of Lokayukta	O R	*51.00* *(-)5.66*	*45.34*	*45.34*	*0.00*	Withdrawal of provision of *₹5.66 lakh* through surrender in March 2025 was attributed to the non-implementation of the anticipated enhancement of Dearness Allowance by the Central Government during the month of March 2025, and to Leave Travel Concession claims of the Hon'ble Lokayukta remaining unprocessed, resulting in savings under the provision.

CAPITAL

5. Though there was an ultimate saving of ₹ 2,317.32 lakh in the grant , only ₹ 2,206.55 lakh were surrendered from the grant in March 2025 resulting in the less surrender to the extent of ₹ 110.77 lakh.

GUJARAT LEGISLATURE SECRETARIAT

GRANT NO.: 36 STATE LEGISLATURE

(Major Head : 2011 - Parliament, State/ Union Territory Legislatures)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		57,56,000	57,56,00	51,03,45 (-)6,52,55	7,20,00
Charged					
Original Supplementary		*61,00* *2,00*	*63,00*	*51,12* *(-)11,88*	*9,00*

Notes and Comments

REVENUE

Funds amounting to ₹ 720.00 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 652.55 lakh , resulting in excessive surrender to the extent of ₹ 67.45 lakh. In view of the final saving, the Original provision of ₹ 5,756.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2011.02.103.01 Legislative Secretariat	O R	2,475.00 (-)645.00	1,830.00	1,829.08	(-)0.92	Withdrawal of provision of ₹645.00 lakh through surrender in March 2025 was attributed to (i) vacant posts in various cadres, resulting in lower expenditure on salaries and related benefits, (ii) reduction in claims of TA/DA, medical reimbursement, and contingency bills, and (iii) reduced arrangement of official programmes and events, all of which led to underutilization of the allocated provision.

Grant No. 36 Concld.

3. Though there was an ultimate saving of *₹ 11.88 lakh* in the appropriation; only *₹ 9.00 lakh* were surrendered from the appropriation in March 2025, resulting in less surrender to the extent of *₹ 2.88 lakh* .

4. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						Withdrawal of provision of *₹9.00 lakh* through surrender in March 2025 was attributed to reducion in claims of TA-DA Bills.
2011.02.101.01	O	*61.00*				
Speaker and Deputy	S	*2.00*				
Speaker	R	*(-)9.00*	*54.00*	*51.12*	*(-)2.88*	

GRANT NO.: 37 LOANS AND ADVANCES TO GOVERNMENT SERVANTS IN GUJARAT LEGISLATURE SECRETARIAT

(Major Head : 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
CAPITAL				
Voted				
Original Supplementary	50,00 10,00	60,00	10,00	(-)50,00	40,00

Notes and Comments

CAPITAL

Though there was an ultimate saving of ₹ 50.00 lakh in the grant; only ₹ 40.00 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 10.00 lakh. In view of the final saving, the Supplementary provision of ₹ 10.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advances	O R	40.00 (-)40.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹40.00 lakh through surrender in March 2025 was attributed to non receipt of any application under the Scheme.
(ii) 7610.00.202.01 Advances for purchase of Motor Conveyances	O S	10.00 10.00	20.00	10.00	(-)10.00	Reasons for the final saving of ₹10.00 lakh have not been intimated (August 2025)

HEALTH AND FAMILY WELFARE DEPARTMENT

GRANT NO.: 38 HEALTH AND FAMILY WELFARE DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services, 4070 - Capital Outlay on other Administrative Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		15,99,000			
Supplementary			15,99,000	14,11,15	(-)1,87,85	1,85,00
CAPITAL					
Voted					
Original		1,00,000			
Supplementary			1,00,00	98,91	(-)1,09	0

Notes and Comments

REVENUE

In view of the final saving of ₹187.85 lakh in the grant, the Original provision of ₹ 1,599.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.01 HLT-53 Health and Family Welfare Department	O R	1,565.00 (-)177.00	1,388.00	1,385.88	(-)2.12	Withdrawal of provision of ₹177.00 lakh through surrender in March 2025 was attributed to vacant posts and the fact that, although November and December 2024 were the final months of the LTC block for 2020–23, the expected number of employees in the Health and Family Welfare Department did not avail the LTC benefits. As a result, the actual expenditure was less than anticipated.

GRANT NO.: 39 MEDICAL AND PUBLIC HEALTH

(Major Head : 2210 - Medical and Public Health, 4210 - Capital Outlay on Medical and Public Health, 4216 - Capital Outlay on Housing, 6210 - Loans for Medical and Public Health)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		82,80,06,00 8,77,85,00	91,57,91,00	89,42,10,88	(-)2,15,80,12	0
CAPITAL					
Voted					
Original Supplementary		39,24,91,00 42,81,00	39,67,72,00	39,14,95,72	(-)52,76,28	0

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 21,580.12 lakh in the grant , no part of the provision was anticipated as saving and surrendered in March 2025. In view of the final saving , the Supplementary provision of ₹ 87,785.00 lakh obtained in February 2025 could have been curtailed.

CAPITAL

2. Though there was an uultimate saving of ₹ 5,276.28 lakh in the grant , no part of the provision was anticipated as saving and surrendered in March 2025. In view of the final saving , the Supplementary provision of ₹ 4,281.00 lakh obtained in February 2025 could have been restricted to the token provision only.

GRANT NO.: 40 FAMILY WELFARE

(Major Head : 2211 - Family Welfare, 4211 - Capital Outlay on Family Welfare)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		48,19,37,00 44,27,00	48,63,64,00	47,58,97,44	(-)1,04,66,56	40,33,00
CAPITAL					
Voted					
Original Supplementary		3,54,53,00 0	3,54,53,00	3,39,61,00	(-)14,92,00	0

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 10,466.56 lakh in the grant, only ₹ 4,033.00 lakh was surrendered from the grant in March 2025 resulting in less surrender to the extent of ₹ 6,433.56 lakh.

CAPITAL

2. Though there was an ultimate saving of ₹ 1,492.00 lakh in the grant, no part of the provision was anticipated as saving and surrendered in March 2025.

GRANT NO.: 41 OTHER EXPENDITURE PERTAINING TO HEALTH AND FAMILY WELFARE DEPARTMENT

(Major Head : 2049 - Interest Payments, 2070 - Other Administrative Services, 7610 - Loans to Government Servants, etc.)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Charged					
Original Supplementary		*82,00* *3,00*	*85,00*	*83,73*	*(-)1,27*	*0*
CAPITAL					
Voted					
Original Supplementary		16,00 15,00	31,00	10,50	(-)20,50	0

Notes and Comments

REVENUE

Though there was an ultimate saving of *₹ 1.27 lakh* no part of the provision was anticipated as saving and surrendered from the appropriation in March 2025.

CAPITAL

2. Though there was an ultimate saving of ₹ 20.50 lakh in the grant; no part of the provision was anticipated as saving and surrendered during the year. In view of the final saving, the supplementary grant of ₹ 15.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance	 O S	 15.00 15.00	 30.00	 10.50	 (-)19.50	Reasons for the final saving of ₹19.50 lakh have not been intimated (August 2025)

HOME DEPARTMENT

GRANT NO.: 42 HOME DEPARTMENT

(Major Head : 2052 - Secretariat-General Services, 2053 - District Administration)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original		38,92,00				
Supplementary		15,28,00	54,20,00	41,79,23	(-)12,40,77	12,40,78

Notes and Comments

REVENUE

In view of the final saving of ₹ 1,240.77 lakh in the grant, the Supplementary provision of ₹ 1,528.00 lakh obtained in February 2025 coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						Withdrawal of provision of ₹1,094.38 lakh through surrender in March 2025 was attributed to (i) delay in bill verification related to Operation and Maintenance under VISWAS Phase-1, and (ii) delay in receipt of invoices for the Operation and Maintenance of the Police Station CCTV project, which led to non-incurrence of expenditure during the financial year 2024-25.
2052.00.800.01	O	2,000.00				
MEP-8 Information	S	1,500.00				
Technology	R	(-)1,094.38	2,405.62	2,405.62	0.00	

GRANT NO.: 43 POLICE

(Major Head : 2055 - Police)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		78,11,41,00			
Supplementary		8,87,00	78,20,28,00	76,17,68,07	(-)2,02,59,93	2,02,80,88

Notes and Comments

REVENUE

Fund amounting to ₹ 20,280.88 lakh were surrendered from the grant in March 2025, the saving ultimately worked out to only ₹ 20,259.93 lakh resulting in excessive surrender. In view of the final saving, the Supplementary provision of ₹887.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.

GRANT NO.: 44 JAILS

(Major Head : 2056 - Jails)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE				
Voted				
Original Supplementary	2,43,09,00 7,79,00	2,50,88,00	2,35,99,53	(-)14,88,47	14,85,84

Notes and Comments

REVENUE

In view of the final saving of ₹1,488.47 lakh in the grant,the Supplementary provision of ₹ 779.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2056.00.001.01 MEP-22 Inspector General of Prisons.	O R	2,250.00 (-)511.17	1,738.83	1,738.68	(-)0.15	Withdrawal of provision of ₹511.17 lakh through surrender in March 2025 was attributed to (i) non-filling of 84 posts approved as a new item in the financial year 2024-25, and (ii) non-payment of annual maintenance charges for equipment owing to administrative reasons.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2056.00.101.03 MEP-19 Other Jails	O R	4,587.00 (-)1,946.89	2,640.11	2,640.06	(-)0.05	Withdrawal of provision of ₹683.28 lakh through surrender and of ₹1,263.61 lakh through reappropriation in March 2025 was attributed to (i) non-filling of 542 posts approved as a new item in the financial year 2024-25, and (ii) non-receipt of bills from traders, which resulted in non-incurrence of the corresponding expenditure.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2056.00.102.01 Purchase of raw Material for Jail Products	O R	1,000.00 (+)182.54	1,182.54	1,181.40	(-)1.14	Additional fund of ₹182.54 lakh was made in March 2025 through reappropriation mainly due to (i) higher expenditure incurred for the purchase of yarn and other raw material, and (ii) increased expenditure on procurement of map litho paper.

GRANT NO.: 45 STATE EXCISE

(Major Head : 2039 - State Excise)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		23,60,000			
Supplementary			23,60,00	20,26,85	(-)3,33,15	3,32,92

Notes and Comments

REVENUE

In view of the final saving of ₹ 333.15 lakh in the grant, the Original provision of ₹ 2,360.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2039.00.001.02 MEP-33 District offices	O R	2,006.00 (-)329.35	1,676.65	1,676.42	(-)0.23	Withdrawal of provision of ₹325.26 lakh through surrender and of ₹4.09 lakh through reappropriation in March 2025 was attributed to non-filling of 70 vacant posts approved as a new item in the financial year 2024-25.

GRANT NO.: 46 OTHER EXPENDITURE PERTAINING TO HOME DEPARTMENT

(Major Head : 2049 - Interest Payments, 2062 - Vigilance, 2070 - Other Administrative Services, 2235 - Social Security and Welfare, 4055 - Capital Outlay on Police, 4216 - Capital Outlay on Housing, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE				
Voted				
Original Supplementary	9,97,24,000	9,97,24,000	8,63,28,85	(-)1,33,95,15	1,33,90,89
Charged				
Original Supplementary	*81,00* *4,00*	*85,00*	*47,35*	*(-)37,65*	*37,25*
CAPITAL				
Voted				
Original Supplementary	12,42,76,00 1,00	12,42,77,00	7,50,11,66	(-)4,92,65,34	4,97,19,19

Notes and Comments

REVENUE

In view of the final saving of ₹ 13,395.15 lakh(13.43%) in the grant, the Original provision of ₹99,724.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2070.00.106.02 Gram Rakshak Dal	O R	43,984.00 (-)7,964.66	36,019.34	36,017.37	(-)1.97	Withdrawal of provision of ₹7,533.69 lakh through surrender and of ₹430.97 lakh through reappropriation in March 2025 was attributed to the reduction in the duties assigned to Honorary Members at the district offices of Gram Rakshak Dal and Sagar Rakshak Dal during the financial year.

Grant No. 46 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2070.00.107.01 MEP-25 Home guards	O R	45,948.00 (-)5,388.54	40,559.46	40,557.60	(-)1.86	Withdrawal of provision of ₹5,388.54 lakh through surrender in March 2025 was attributed to (i) the reduction in the duties assigned to Honorary Members at the district offices of Home Guards, (ii) 253 posts out of the 355 sanctioned posts across various classes in the department remaining vacant, and (iii) the non-filling of 4,168 posts that were approved as new items in the financial year 2024-25.
(iii) 2235.02.105.01 SCW-30—Prohibition Activities and Intensive Prohibition Drive in the State.	O R	225.00 (-)47.54	177.46	177.46	0.00	Withdrawal of provision of ₹47.54 lakh through surrender in March 2025 was attributed to non filling up of 18 vacant post out of 37 sanctioned post of different class of Prohibition Office.
(iv) 2235.60.200.06 District Sainik Welfare and Resettlement Office (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	37.00 (-)37.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹37.00 lakh through surrender in March 2025 was attributed to non-release of funds by the Central Government, as reimbursement is made based on actual expenditure incurred by the Kendriya Sainik Board.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2070.00.106.01 MEP-20 Civil Defense	O R	513.00 (+)268.86	781.86	781.73	(-)0.13	Additional fund of ₹268.86 lakh was made in March 2025 through reappropriation mainly due to higher expenditure incurred on account of organizing the All India Civil Defence and Home Guards Conference during the financial year.
(ii) 2235.60.200.08 District Sainik Welfare and Resettlement Office	O R	578.00 (+)63.22	641.22	641.20	(-)0.02	Additional fund of ₹63.22 lakh was made in March 2025 through reappropriation mainly due to (i) filling up of one District Sainik Welfare and Resettlement Officer post, (ii) promotion of 12 Junior Clerks and 4 Senior Clerks, and (iii) increase in minimum wages under Variable Dearness Allowance (VDA).
(iii) 2235.60.200.11 Directorate Sainik Welfare and Resettlement Office Gujarat State	O R	182.00 (+)47.43	229.43	229.43	0.00	Additional fund of ₹47.43 lakh was made in March 2025 through reappropriation mainly due to (i) pay fixation of the Director, and (ii) increase in minimum wages under Variable Dearness Allowance (VDA).

4. In view of the final saving of *₹37.65 lakh (44.29%)*in the appropriation, the Total provision of *₹85.00 lakh* could have been curtailed

5. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2062.00.104.03 Payment of Compensation/or Decretal Amount	O R	*80.00* *(-)37.25*	*42.75*	*42.75*	*0.00*	Withdrawal of provision of *₹37.25 lakh* through surrender in March 2025 was attributed to non-receipt of recommendations from the National Human Rights Commission, New Delhi, and the Gujarat State Human Rights Commission, Gandhinagar, for payment of compensation in cases of human rights violations, against which the provision under this head had been made in anticipation.

CAPITAL

6. Funds amounting to ₹ 49,719.19 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 49,265.34 lakh , resulting in excessive surrender to the extent of ₹ 453.85 lakh.

7. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4055.00.207.01 Information Technology	O R	42,886.00 (-)22,026.55	20,859.45	20,859.45	0.00	Withdrawal of provision of ₹19,636.51 lakh through surrender and of ₹2,390.04 lakh through reappropriation in March 2025 was attributed to *
*(i) non-receipt of invoices from the connectivity provider and cluster agencies under VISWAS Phase-II as installation and commissioning activities are still in progress, (ii) ongoing installation work of CCTV cameras at police stations, resulting in non-utilization of the allocated grant of ₹99.25 crore for the Police Station CCTV Project in the financial year 2024-25, (iii) delay in acquisition of 500 vehicles approved for lease under the ERSS Dial-112 "Jan Rakshak" service, and (iv) non-procurement of IT equipment under the AFIS System for the Forensic Science Laboratory.						

Grant No. 46 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4055.00.207.04 Modernization of Police Force - Police Proper (60% Central Share) - GJ81(60-40 Partially Centrally Sponsored Scheme)	O R	1,800.00 (-)1,060.00	740.00	740.00	0.00	Withdrawal of provision of ₹1,060.00 lakh through surrender in March 2025 was attributed to the receipt of a lesser grant of ₹7.40 crore from the Ministry of Home Affairs under the Modernization of Police Forces scheme, along with a matching State share of ₹4.93 crore, which resulted in savings against the budget provision.
(iii) 4055.00.207.05 Modernization of Police Force - Police Proper (40% State Share) - GJ81	O R	1,200.00 (-)706.75	493.25	493.25	0.00	Withdrawal of provision of ₹706.75 lakh through surrender in March 2025 was attributed to the receipt of a lesser grant of ₹7.40 crore from the Ministry of Home Affairs under the Modernization of Police Forces scheme, along with a matching State share of ₹4.93 crore, which resulted in savings against the budget provision.
(iv) 4055.00.207.06 Modernization of Police Force - Forensic Science (60% Central Share) - GJ81(60-40 Partially Centrally Sponsored Scheme)	O R	360.00 (-)360.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹360.00 lakh through surrender in March 2025 was attributed to nil expenditure as expenditure of Rs. 5.47 crore incurred by the Forensic Science Laboratory under the DGP Office Modernization of Police Forces budget head, resulting in savings against the sanctioned grant.

Grant No. 46 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 4055.00.207.07 Modernization of Police Force - Forensic Science (40% State Share) - GJ81	O R	240.00 (-)240.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹240.00 lakh through surrender in March 2025 was attributed to nil expenditure as expenditure of Rs. 5.47 crore incurred by the Forensic Science Laboratory under the DGP Office Modernization of Police Forces budget head, resulting in savings against the sanctioned grant.
(vi) 4055.00.211.03 Construction of Non-Residential Buildings	O R	20,923.00 (-)9,645.00	11,278.00	11,278.00	0.00	Withdrawal of provision of ₹9,645.00 lakh through surrender in March 2025 was attributed to reduction of budget provision by the Finance Department in the revised estimates, resulting in savings.
(vii) 4055.00.211.05 Construction of FSL Buildings(60-40 Centrally Sponsored Scheme)	O R	918.00 (-)420.44	497.56	497.56	0.00	Withdrawal of provision of ₹420.44 lakh through surrender in March 2025 was attributed to reduction of budget provision by the Finance Department in the revised estimates, resulting in savings.
(viii) 4055.00.211.06 Construction of Home Guards & Prohibition Buildings	O R	196.00 (-)196.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹196.00 lakh through surrender in March 2025 was attributed to reduction of budget provision by the Finance Department in the revised estimates, resulting in savings.

Grant No. 46 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 4055.00.216.01 For the Purchase of Vehicle and equipment for Home Guards Offices	O R	320.00 (-)53.10	266.90	266.90	0.00	Withdrawal of provision of ₹53.10 lakh through surrender in March 2025 was attributed to the bidding amount on the GeM portal for the purchase of vehicles being lower than the sanctioned budget provision.
(x) 4055.00.216.02 For the Purchase of Vehicle and equipment for Civil Defence Offices	O R	146.00 (-)34.43	111.57	111.57	0.00	Withdrawal of provision of ₹34.43 lakh through surrender in March 2025 was attributed to the bidding amount on the GeM portal for the purchase of vehicles being lower than the sanctioned budget provision.
(xi) 4055.00.800.04 Payment of Compensation for Land Acquisition	O R	1,000.00 (-)346.59	653.41	653.41	0.00	Withdrawal of provision of ₹346.59 lakh through surrender in March 2025 was attributed to fewer than anticipated land acquisition cases being approved during the financial year.
(xii) 4055.00.800.09 For the Purchase of vehicle and equipment for Prison (100% State)	O R	5,123.00 (-)4,109.26	1,013.74	1,013.74	0.00	Withdrawal of provision of ₹4,109.26 lakh through surrender in March 2025 was attributed to demonstrations by BEL, ECIL, and TCIL companies to update jammers at Ahmedabad Central Jail and install new jammers at Lajpore Central Jail were unsuccessful. Additionally, these companies did not receive permission from the Ministry of Home Affairs (MHA) to develop 5G jammers, resulting in no purchases or upgrades being made.

Grant No. 46 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 4216.01.700.08 HSG-26 Jails-Buildings	O R	18,684.00 (-)10,084.00	8,600.00	8,600.00	0.00	Withdrawal of provision of ₹10,084.00 lakh through surrender in March 2025 was attributed to reduction of budget provision by the Finance Department in the revised estimates, resulting in savings.
(xiv) 4216.01.700.11 Upgradation and strengthening of jail Buildings	O R	2,250.00 (-)1,116.00	1,134.00	1,134.00	0.00	Withdrawal of provision of ₹1,116.00 lakh through surrender in March 2025 was attributed to reduction of budget provision by the Finance Department in the revised estimates, resulting in savings.
(xv) 4216.80.201.03 HSG-48 Upgradation and strengthening of residential building of police	O R	2,200.00 (-)1,116.00	1,084.00	1,084.00	0.00	Withdrawal of provision of ₹1,116.00 lakh through surrender in March 2025 was attributed to reduction of budget provision by the Finance Department in the revised estimates, resulting in savings.

8. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4055.00.207.03 To Purchase New Equipment for Police (100% State)	O S R	2,519.00 1.00 (+)116.03	2,636.03	3,096.25	(+)460.22	Additional fund of ₹116.03 lakh was made in March 2025 through reappropriation mainly due to increased expenditure on the purchase of half body suits, bomb suits, office automation items, and security equipment. Reasons for the final excess of ₹460.22 lakh have not been intimated (August 2025)

Grant No. 46 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4055.00.800.03 Purchase of Arms - General	O R	1,000.00 (+)399.83	1,399.83	1,399.83	0.00	Additional fund of ₹399.83 lakh was made in March 2025 through reappropriation mainly due to an increase in the price of arms.
(iii) 4216.01.700.09 Construction of New Residential Buildings for Police	O R	10,327.00 (+)1,750.29	12,077.29	12,077.29	0.00	Additional fund of ₹1,750.29 lakh was made in March 2025 through reappropriation mainly due to the release of a grant of Rs. 72.50 crore by the Finance Ministry as the second installment under the "Scheme for Special Assistance to State for Capital Investment 2023-24" for the construction of residential buildings for police, which was not initially provided for in the budget, resulting in increased expenditure.

Grant No. 46 Concld.

PERSISTENT SAVING

4. The Capital-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		89,937.30	68,830.36	21,106.94	23.47
2020-21		83,208.99	51,700.15	31,508.84	37.87
2021-22		95,166.46	80,421.46	14,745.00	15.49
2022-23		1,34,440.98	1,26,799.81	7,641.17	5.68
2023-24		1,25,128.14	65,731.28	59,396.86	47.47

INDUSTRIES AND MINES DEPARTMENT

GRANT NO.: 47 INDUSTRIES AND MINES DEPARTMENT

(Major Head : 3451 - Secretariat-Economic Services)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original		15,89,000				
Supplementary			15,89,00	13,79,24	(-)2,09,76	2,09,76

Notes and Comments

REVENUE

In view of final saving of ₹ 209.76 lakh, the Original provision of ₹ 1,589.00 lakh coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.800.01 IND-44 Information Technology	O R	481.00 (-)138.10	342.90	342.90	0.00	Withdrawal of provision of ₹138.10 lakh through surrender in March 2025 was attributed to *

* (i) non-issuance of purchase order under GIL bulk bid within the stipulated time by the office of the Industries Commissioner, resulting in non-procurement of printers and scanners and surrender of ₹ 57.04 lakh; (ii) in the MSME Commissionerate, although the procurement process for computer hardware was initiated through GIL, the material was not available under the existing rate contract, and GIL has informed that the process for finalizing a new rate contract bid would take approximately two months, hence ₹ 13.06 lakh has been surrendered; (iii) in the Cottage Industries Commissionerate,₹ 16.00 lakh remained unutilized due to the cancellation of the bulk bid for desktops by GIL; and (iv) in the office of the Commissioner of Geology & Mining, although a work order was issued for procurement of computers, the GIL bulk bid was put on hold and a new tender process is underway, and additionally, the tender process for appointment of an agency for drone survey and monitoring is still ongoing through GIL, resulting in non-utilization of the grant within 2024-25 and a surrender of ₹ 64.00 lakh.

GRANT NO.: 48 STATIONERY AND PRINTING

(Major Head : 2058 - Stationery and Printing, 2071 - Pensions and Other Retirement Benefits, 4058 - Capital Outlay on Stationery and Printing)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original		80,49,00				
Supplementary		1,00	80,50,00	69,92,41	(-)10,57,59	10,56,68
CAPITAL						
Voted						
Original		13,42,00				
Supplementary		48,00	13,90,00	13,08,63	(-)81,37	81,37

Notes and Comments

REVENUE

In view of the final saving of ₹1,057.59 lakh in the grant, the Original provision of ₹ 8,049.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2058.00.101.01 Stationery offices Stores	O R	3,050.00 (-)328.04	2,721.96	2,721.96	0.00	Withdrawal of provision of ₹328.04 lakh through surrender in March 2025 was attributed to (i) savings arising from a decrease in expenditure on pay and allowances and non-declaration of Dearness Allowance during the year, (ii) procurement at lower rates owing to competitive bidding on the GeM portal, and (iii) penalties imposed on firms for failure to supply materials within the stipulated time, resulting in reduced expenditure.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2058.00.103.02 IND-42 Apprentice Training in Government Presses.	O R	93.00 (-)39.55	53.45	53.45	0.00	Withdrawal of provision of ₹25.81 lakh through surrender and of ₹13.74 lakh through reappropriation in March 2025 was attributed to (i) savings arising from less expenditure on pay and allowances, and (ii) non-availability and absence of eligible apprentice candidates, resulting in unutilized funds under the apprentice head.
(iii) 2058.00.797.01 Depreciation Reserve Fund for Government Presses	O R	298.00 (-)298.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹298.00 lakh through surrender in March 2025 was attributed to Nil requirement of fund under the Scheme.

CAPITAL

3. In view of the final saving of ₹ 81.37 lakh in the grant, the Supplementary provision of ₹ 48.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.Since adequate savings were available in the original provision to meet the requirements, the need for a substantial supplementary provision did not arise.

Depreciation Reserve Fund -

4. The Fund is designated for meeting expenditure related to the renewal and replacement of machinery and equipment in Government Presses. Depreciation allowances, computed on the depreciated value of plant and machinery as well as on the residual book value of assets disposed of during the year, are credited to the Fund from the budgetary provision under the grant.

No contribution was made to the Fund during the year. Expenditure incurred on renewals and replacements, initially met from the provision under the grant, is subsequently transferred to the Fund before the close of the financial year.

During the year, an amount of ₹ 71.45 lakh was transferred to the Fund under Major Head 82216-102. The balance at the credit of the Fund as on 31 March 2025 was ₹ 2,704.47 lakh, as reflected in Statement No. 21 of the Finance Accounts for the year 2024-25.

GRANT NO.: 49 INDUSTRIES

(Major Head : 2425 - Co-operation, 2851 - Village and Small Industries, 2852 - Industries, 2875 - Other Industries, 4851 - Capital Outlay on Village and Small Industries, 4875 - Capital Outlay on Other Industries, 5475 - Capital Outlay on other General Economic Services, 6851 - Loans for Village and Small Industries, 6858 - Loans for Engineering Industries)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		55,29,36,00 12,79,62,00	68,08,98,00	67,93,40,06	(-)15,57,94	13,73,90
CAPITAL					
Voted					
Original Supplementary		8,04,40,00 5,13,49,00	13,17,89,00	13,17,52,16	(-)36,84	37,34

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,557.94 lakh in the grant, only ₹ 1,373.90 lakh were surrendered from the grant in March 2025 resulting in less surrendered to the extent of ₹184.04 lakh.

CAPITAL

2. Fund amounting to ₹ 37.74 lakh were surrendered from the grant in March 2025, the saving ultimately worked out to only ₹ 36.84 lakh resulting in excessive surrender.

GRANT NO.: 50 MINES AND MINERALS

(Major Head : 2853 - Non-ferrous Mining and Metallurgical Industries, 4853 - Capital Outlay on Non-Ferrous Mining and Metallurgical Industries)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		2,91,98,00 71,40,00	3,63,38,00	3,62,32,54	(-)1,05,46	1,05,18
CAPITAL					
Voted					
Original Supplementary		11,00,00 0	11,00,00	89,74	(-)10,10,26	10,10,26

Notes and Comments

CAPITAL

In view of final saving of ₹ 1,010.26 lakh (91.84 %) in the grant , the Original provision of ₹ 1,100.00 lakh coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4853.01.004.02 IMD-57-Mineral Laboratory	O R	1,100.00 (-)1,010.26	89.74	89.74	0.00	Withdrawal of provision of ₹1,010.26 lakh through surrender in March 2025 was attributed to non-completion of the tender process owing to pending Government approval. Although grants of ₹ 275.00 lakhs and ₹ 725.00 lakhs were sanctioned vide orders dated 13-09-2024 and 13-02-2025 respectively, to the Executive Engineer, Patnagar Yojana Bhavan, Section-4, Gandhinagar, the proposal submitted vide letter No. AB/Budget/219/2025 dated 18-02-2025 could not be finalized, resulting in non-utilization of funds within the current financial year.

GRANT NO.: 51 TOURISM

(Major Head : 3452 - Tourism, 5452 - Capital Outlay on Tourism)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		3,58,70,001,00	3,58,71,00	2,99,17,45	(-)59,53,55	59,73,41
CAPITAL					
Voted					
Original Supplementary		14,99,19,002,00	14,99,21,00	11,44,25,95	(-)3,54,95,05	3,77,83,00

Notes and Comments

REVENUE

Funds amounting to ₹ 5,973.41 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 5,953.55 lakh , resulting in excessive surrender to the extent of ₹ 19.86 lakh. In view of the final saving of ₹5,953.55 lakh (16.59%) in the grant, the total provision of ₹35,871.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3452.01.101.03 TRS-3 Tourist Information Centre	 O R	 5,600.00 (-)600.00	 5,000.00	 5,000.00	 0.00	Withdrawal of provision of ₹600.00 lakh through reappropriation in March 2025 was attributed to underutilisation of funds owing to reduced organisation of FAM tours and roadshows. A tender was invited for O&M work at Shivrajpur; however, due to the absence of a suitable price bid, the related revenue and expenditure processes remain pending. Furthermore, tenders for Polo, Chorwad, and Dharoi are currently on hold, and further action will be taken upon receipt of appropriate directions from the Government. Accordingly, the revised provision was reduced to ₹50.00 crore.

Grant No. 51 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3452.01.190.02 TRS-34 Grant-in-aid to Pavitra Yatra Dham Board	O R	200.00 (-)37.62	162.38	162.38	0.00	Withdrawal of provision of ₹37.62 lakh through surrender in March 2025 was attributed to non-filling of approved posts of Head Accountant and Deputy Collector during the current financial year. Additionally, the contractual appointments for the posts of Section Officer and Administrative Officer ended, leaving these posts vacant. Consequently, the allocated grant for administrative and contingency expenditure of the Board remained underutilised.
(iii) 3452.01.800.03 Kailash Mansarovar Yatra	O R	150.00 (-)150.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹150.00 lakh through surrender in March 2025 was attributed to non-receipt of applications under the scheme for providing financial assistance to pilgrims visiting Kailash Mansarovar, as the Central Government did not grant permission for the Yatra during the current financial year. Consequently, the allocated amount of ₹1.50 crore remained unutilised.

Grant No. 51 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 3452.80.800.02 TRS-43 Extension, Publicity Information, Survey at Tourists Sports.	O R	17,900.00 (-)5,750.00	12,150.00	12,150.00	0.00	Withdrawal of provision of ₹5,750.00 lakh through surrender in March 2025 was attributed to *
*underutilisation of funds due to limited availability of government-authorized travel and hospitality institutes in Gujarat, which impacted the organisation of training programs. Additionally, the Tour Guide Training Portal of TCGL, being developed in collaboration with BSNL, is yet to be completed, delaying implementation of guide training initiatives. Under the Tourism Policy, classification certificates from the Ministry of Tourism are pending, and meetings of the committee for deferred cases have not been scheduled. Consequently, the budget provision was revised from ₹179.00 crore to ₹121.50 crore, resulting in a surrender of ₹57.50 crore.						

CAPITAL

3. Funds amounting to ₹ 37,783.00 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 35,495.05 lakh , resulting in excessive surrender to the extent of ₹ 2,287.95 lakh. In view of the final saving of ₹ 35,495.05 lakh (23.67%) in the grant, the total provision of ₹ 1,49,921.00 lakh could have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5452.01.190.90 Capital Assistance for Tourism Development Project	O S R	89,975.00 1.00 (-)66,516.00	23,460.00	23,459.75	(-)0.25	Withdrawal of provision of ₹11,548.00 lakh through surrender and of ₹54,968.00 lakh through reappropriation in March 2025 was attributed to non-commencement of certain works under new items due to delays in land clearance and in the appointment of an architect and Project Management Consultant (PMC). As a result, the revised budget provision was reduced from ₹899.75 crore to ₹234.60 crore.

Grant No. 51 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 5452.80.104.01 TRS-35 Tourism Corporation of Gujarat Limited	O R	32,050.00 (-)12,050.00	20,000.00	22,050.00	(+)2,050.00	Withdrawal of provision of ₹12,050.00 lakh through surrender in March 2025 was attributed to non-commencement of certain works under this budget head due to delays in land clearance. Accordingly, the revised budget provision was reduced from ₹320.50 crore to ₹200.00 crore. Reasons for the final excess of ₹2,050.00 lakh have not been intimated (August 2025)
(iii) 5452.80.104.02 TRS-37 Gujarat Pavitra Yatradham Vikas Board	O R	27,893.00 (-)14,185.00	13,708.00	13,946.20	(+)238.20	Withdrawal of provision of ₹14,185.00 lakh through surrender in March 2025 was attributed to fewer demands being received from districts under the scheme for development works of temples. As these works involve civil construction, which typically spans 2–3 years, payments are released based on progress and completion. Consequently, the allocated funds could not be fully utilised during the current financial year. Reasons for the final excess of ₹238.20 lakh have not been intimated (August 2025)

5. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5452.01.190.11 Scheme for Special Assistance to States for Capital Investment	S R	1.00 (+)9,969.00	9,970.00	9,970.00	0.00	Additional fund of ₹9,969.00 lakh was made in March 2025 through reappropriation mainly due to provision requirement for implementation of projects approved by the Government of India under the Scheme for Special Assistance to States for Capital Investment. A revised provision of ₹99.70 crore was sanctioned following approval of projects vide letter No. 44(1)/PF-S/2024-25(CAPEX)(Pt.) dated 26.11.2024. The first installment of ₹99.6996 crore was sanctioned, and corresponding provisions were made in the revised estimates for the year 2024–25.

Grant No. 51 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 5452.80.104.03 Gandhi Aashram Memorial And Precinct Development Project	O R	1.00 (+)44,999.00	45,000.00	45,000.00	0.00	Additional fund of ₹44,999.00 lakh was made in March 2025 through reappropriation mainly due to provision requirement for the anticipated receipt of the second installment of grant for the Mahatma Gandhi Sabarmati Ashram Memorial project. A proposal amounting to ₹450.00 crore was submitted by the Trust through the department to the Ministry of Culture, Government of India, which has further forwarded it to the Ministry of Finance. In anticipation of the grant release, a provision of ₹450.00 crore was included in the revised estimates.

GRANT NO.: 52 OTHER EXPENDITURE PERTAINING TO INDUSTRIES AND MINES DEPARTMENT

(Major Head : 2070 - Other Administrative Services, 2250 - Other Social Services, 3053 - Civil Aviation, 5053 - Capital Outlay on Civil Aviation, 7610 - Loans to Government Servants, etc.)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		1,42,67,00 17,14,00	1,59,81,00	1,59,81,00	0	0
CAPITAL					
Voted					
Original Supplementary		1,70,95,00 24,36,00	1,95,31,00	1,95,01,00	(-)30,00	30,00

INFORMATION AND BROADCASTING DEPARTMENT

GRANT NO.: 53 INFORMATION AND BROADCASTING DEPARTMENT

(Major Head : 2049 - Interest Payments, 2052 - Secretariat-General Services, 2070 - Other Administrative Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		1,99,00			
Supplementary		5,00	2,04,00	1,91,92	(-)12,08	12,08
Charged					
Original		*2,00*			
Supplementary		*0*	*2,00*	*0*	*(-)2,00*	*2,00*

Notes and Comments

REVENUE

In view of final saving of ₹ 12.08 lakh, the Supplementary provision of ₹ 5.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2052.00.090.01 Information and Broadcasting Department	O R	184.00 (-)37.27	146.73	146.73	0.00	Withdrawal of provision of ₹12.08 lakh through surrender and of ₹25.19 lakh through reappropriation in March 2025 was attributed to *

* the transfer of responsibility for scrutiny of Gujarati films under the Quality Integrated Promotion Policy 2019 from the Secretariat Department to the Directorate of Information, as per the departmental resolution dated 31st July 2024, resulting in an estimated saving of Rs.20 lakh originally allocated for screening-related expenses. Additionally, an estimated saving of Rs.10 lakh has been recorded as the bill from the Chief Minister's Office for October 2024 has not been received. Further, the non-filling of vacant posts—including one Section Officer, one Deputy Section Officer, and four Office Assistants—has contributed to additional savings in the departmental budget for the financial year 2024-25.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						Additional fund of ₹25.19 lakh was made in March 2025 through reappropriation mainly due to (i) implementation of the approved training calendar for the year 2024–25, (ii) organization of Chintan Shibir as per instructions from higher authorities for officers of the Directorate of Information, and (iii) conduct of training programmes at MICA and Ahmedabad Management Association as per the Memorandum of Understanding signed with MICA.
2052.00.003.01	O	15.00				
Expenditure	S	5.00				
pertaining to training	R	(+)25.19	45.19	45.19	0.00	

4. Entire charged appropriation of *₹2.00 lakh* remained unutilised during the year.

GRANT NO.: 54 INFORMATION AND PUBLICITY

(Major Head : 2220 - Information and Publicity, 4220 - Capital Outlay on Information and Publicity)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		2,85,86,000			
Supplementary			2,85,86,00	2,67,47,14	(-)18,38,86	18,38,67
CAPITAL					
Voted					
Original		66,000			
Supplementary			66,00	50,95	(-)15,05	15,05

Notes and Comments

REVENUE

In view of the final saving of ₹ 1,838.86 lakh in the grant, the Original provision of ₹ 28,586.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2220.01.001.01 Directorate of Information	O R	3,901.00 (-)1,070.43	2,830.57	2,828.30	(-)2.27	Withdrawal of provision of ₹1,070.43 lakh through surrender in March 2025 was attributed to less utilization of funds allocated for filled positions, as several posts remained vacant during the financial year. Furthermore, the expenditure under Leave Travel Concession and Leave Encashment was lower than anticipated, as fewer employees availed these benefits.

Grant No. 54 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2220.60.102.01 Information Centers	O R	195.00 (-)57.94	137.06	137.06	0.00	Withdrawal of provision of ₹57.94 lakh through surrender in March 2025 was attributed to less utilization of funds allocated for filled positions, as several posts remained vacant during the financial year. Furthermore, the expenditure under Leave Travel Concession and Leave Encashment was lower than anticipated, as fewer employees availed these benefits.
(iii) 2220.60.106.02 Exhibitions	O R	84.00 (-)43.33	40.67	40.67	0.00	Withdrawal of provision of ₹43.33 lakh through surrender in March 2025 was attributed to less utilization of funds allocated for filled positions, as several posts remained vacant during the financial year. Furthermore, the expenditure under Leave Travel Concession and Leave Encashment was lower than anticipated, as fewer employees availed these benefits.
(iv) 2220.60.110.01 Printed and Pictorial Publicity	O R	73.00 (-)34.67	38.33	38.31	(-)0.02	Withdrawal of provision of ₹34.67 lakh through surrender in March 2025 was attributed to less utilization of funds allocated for filled positions, as several posts remained vacant during the financial year. Furthermore, the expenditure under Leave Travel Concession and Leave Encashment was lower than anticipated, as fewer employees availed these benefits.

Grant No. 54 Concld.

CAPITAL

3. In view of final saving of ₹ 15.05 lakh (22.80%) in the grant,the Original provision of ₹ 66.00 lakh coud have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4220.01.052.01 Purchase of machinery and equipment for information and publicity	O R	66.00 (-)15.05	50.95	50.95	0.00	Withdrawal of provision of ₹15.05 lakh through surrender in March 2025 was attributed to *
*cost savings arising during the procurement process of four staff cars and one pick-up van under a new item proposal. Against the estimated provision of Rs.44.00 lakhs for four staff cars, the lowest price available on the GeM portal was Rs.36.04 lakhs, resulting in a saving of Rs.7.96 lakhs. Similarly, against the provision of Rs.22.00 lakhs for one pick-up van, the lowest price available was Rs.14.91 lakhs, leading to a further saving of Rs.7.09 lakhs. Thus, a total saving of Rs.15.05 lakhs has been surrendered against the overall allocation of Rs.66.00 lakhs.						

GRANT NO.: 55 OTHER EXPENDITURE PERTAINING TO INFORMATION AND BROADCASTING DEPARTMENT

(Major Head : 2045 - Other Taxes and Duties on Commodities and Services, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE				
Voted				
Original	22,00,000			
Supplementary		22,00,00	17,73,65	(-)4,26,35	4,26,35
CAPITAL				
Voted				
Original	10,000			
Supplementary		10,00	0	(-)10,00	10,00

Notes and Comments

REVENUE

In view of the final saving of ₹ 426.35 lakh (19.38%) in the grant, the Original provision of ₹ 2,200.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2045.00.101.04 Financial Assistance to the Producers of tax free Gujarati Films	O R	2,100.00 (-)445.75	1,654.25	1,654.25	0.00	Withdrawal of provision of ₹426.35 lakh through surrender and of ₹19.40 lakh through reappropriation in March 2025 was attributed to *
* the nature of financial assistance under the "Quality Integrated Incentive Policy–2019" for Gujarati cinema, where the amount of assistance—ranging from ₹5 lakh to ₹75 lakh—is determined based on grades ('A' to 'F') awarded by the Film Screening Committee, making it difficult to estimate the exact requirement in advance. During 2024–25, assistance was disbursed for 77 screened films based on the grades awarded; however, in several cases, applicants submitted the required documents only in the second week of March 2025, leaving inadequate time for scrutiny and screening, which resulted in non-disbursement of assistance within the financial year.						

CAPITAL

3. Entire voted grant of ₹ 10.00 lakh remained unutilized during the year.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advances	O R	10.00 (-)10.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹10.00 lakh through surrender in March 2025 was attributed to non-receipt of any application for House Building Advance from employees during the financial year 2024–25

LABOUR AND EMPLOYMENT DEPARTMENT

GRANT NO.: 56 LABOUR AND EMPLOYMENT DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		7,61,000			
Supplementary			7,61,00	6,74,24	(-)86,76	86,76

Notes and Comments

REVENUE

In view of final saving of ₹ 86.76 lakh, the Original provision of ₹ 761.00 lakh coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.01 EMP-11 Labour and Employment Department	O R	761.00 (-)86.76	674.24	674.24	0.00	Withdrawal of provision of ₹86.76 lakh through surrender in March 2025 was attributed to (i) non-utilization of funds under V-Branch primarily on account of vacant posts, resulting in an unspent amount of ₹12.74 lakh, and (ii) under the IT Branch, an amount of ₹74.02 lakh remained unutilized due to non-payment of certain bills owing to technical issues in the IFMS portal and a reduction in the number of IT manpower engaged during the financial year.

GRANT NO.: 57 LABOUR AND EMPLOYMENT

(Major Head : 2230 - Labour, Employment and Skill Development, 4250 - Capital Outlay on other Social Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		15,56,50,000			
Supplementary			15,56,50,00	12,07,31,93	(-)3,49,18,07	3,49,11,00
CAPITAL					
Voted					
Original		5,03,74,000			
Supplementary			5,03,74,00	1,70,66,56	(-)3,33,07,44	3,33,07,44

Notes and Comments

REVENUE

In view of the final saving of ₹34,918.07 lakh (22.43%) in the grant, the Original provision of ₹ 1,55,650.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2230.01.001.01 LBR-1 Commissioner of Labour	O R	2,570.00 (-)820.04	1,749.96	1,749.96	0.00	Withdrawal of provision of ₹820.04 lakh through surrender in March 2025 was attributed to lower-than-estimated expenditure on office and administrative expenses during the financial year, resulting in unutilized funds under this head.

Grant No. 57 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2230.01.101.01 LBR-2 District Establishment	O R	1,949.00 (-)316.51	1,632.49	1,632.47	(-)0.02	Withdrawal of provision of ₹316.51 lakh through surrender in March 2025 was attributed to lower expenditure incurred under office and administrative expenses than originally anticipated during the financial year, resulting in unspent provision under this head.
(iii) 2230.01.102.01 LBR-10 Safety Cell for prevention of accidents	O R	196.00 (-)54.36	141.64	141.63	(-)0.01	Withdrawal of provision of ₹54.36 lakh through surrender in March 2025 was attributed to non-utilization of funds allocated for filled positions, as certain posts remained vacant during the financial year.
(iv) 2230.01.102.03 LBR-12 Establishment under Chief Inspector of Factories	O R	2,607.00 (-)364.43	2,242.57	2,242.31	(-)0.26	Withdrawal of provision of ₹364.43 lakh through surrender in March 2025 was attributed to (i) non-utilization of provision made for salaries, as the recruitment process for various newly approved posts has not been completed, and (ii) incomplete renovation work at the Gandhinagar office during the financial year, resulting in unspent funds under the respective heads.

Grant No. 57 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2230.01.102.04 LBR-13 Establishment under Chief Inspector of Steam Boilers	O R	935.00 (-)206.99	728.01	728.01	0.00	Withdrawal of provision of ₹206.99 lakh through surrender in March 2025 was attributed to (i) reduced office expenditure in local and subordinate offices, (ii) non-completion of the outsourcing process for data entry operators owing to delayed approval, and (iii) lower-than-estimated expenditure on vehicle rental services during the financial year.
(vi) 2230.01.103.06 LBR-18-A Gujarat Labour Welfare Board	O R	5,132.00 (-)3,849.00	1,283.00	1,283.00	0.00	Withdrawal of provision of ₹3,849.00 lakh through surrender in March 2025 was attributed to *
*non-utilization of the full grant received during the financial year 2024–25 under various schemes, as the implementation processes remained incomplete. (i) Under the continuing item for MINI ITI and Crèche/Medical/Anganwadi Centres, no proposals except from Sanand GIDC were received; although the Sanand proposal was approved, no work was carried out. (ii) Under the Go-Green Scheme, the empanelment process for OEMs is still underway, hence no expenditure could be made. (iii) For the Shramniketan Scheme, the building construction is ongoing and the selection of the PMC agency is in process. (iv) The tendering process for outsourcing manpower services through the GeM portal is under progress. (v) The procurement of six mobile medical vans (as a new item) through the GeM portal is also underway. (vi) The Shramyogi Antyeshthi Scheme, introduced as a new item, is currently under development on the Sanman portal and could not be implemented during the year. Against the B.E. of ₹51.32 crore, a grant of ₹12.83 crore was received, out of which ₹9.00 crore was utilized and the remaining ₹3.83 crore was surrendered via challan on 29/03/2025.						
(vii) 2230.01.111.05 LBR-25 Activities of the Gujarat Building and Other Construction Workers Welfare Board	O R	43,197.00 (-)6,938.00	36,259.00	36,259.00	0.00	Withdrawal of provision of ₹6,938.00 lakh through surrender in March 2025 was attributed to lower-than-expected number of applications received under the respective schemes during the financial year, resulting in unutilized provision under this head.

Grant No. 57 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2230.01.800.01 LBR-21 Gandhi Labour Institute	O R	559.00 (-)99.00	460.00	460.00	0.00	Withdrawal of provision of ₹99.00 lakh through surrender in March 2025 was attributed to non-utilization of funds allocated for salaries, as 22 posts remained vacant during the financial year, resulting in unspent provision under this head.
(ix) 2230.02.001.01 EMP-6-Employment Services and Extension Scheme	O R	3,210.00 (-)835.74	2,374.26	2,373.65	(-)0.61	Withdrawal of provision of ₹835.74 lakh through surrender in March 2025 was attributed to (i) non-utilization of funds on account of vacant sanctioned posts, (ii) lower-than-estimated expenditure under job fairs, residential training classes, and B.S.F. training classes, and (iii) unfilled positions of career counselors under the Rozgar Setu Project along with reduced expenditure in various employment-oriented schemes during the financial year.
(x) 2230.03.001.01 EMP-5 Strengthening the Directorate of Employment and Training(Training)	O R	457.00 (-)69.60	387.40	387.40	0.00	Withdrawal of provision of ₹69.60 lakh through surrender in March 2025 was attributed to non-utilization of provision made for 50% of the vacant posts, as the recruitment process could not be completed and the posts remained unfilled during the financial year.

Grant No. 57 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 2230.03.001.02 Gujarat Skill Development Mission - Generate Employment through skill Development	O R	7,189.00 (-)5,797.28	1,391.72	1,391.72	0.00	Withdrawal of provision of ₹5,797.28 lakh through surrender in March 2025 was attributed to *
*(i) non-commencement of training activities under the SAKSHAM (KVK 2.0) scheme, (ii) under the NSQF scheme, non-initiation of courses and batches at some institutions, absence of raw material expenditure, and utilization of existing institutional infrastructure, (iii) under the MBKVY scheme, non-submission of bills as the new target allocation was made in the last quarter of 2024–25, (iv) under the LIVE scheme, inability to commence trades, lack of raw material expenditure, non-starting of batches, low trainee turnout, raw materials being provided by companies, and non-initiation of courses at some institutions, (v) the post sanctioned at the Office of Director, Skill Development, remaining vacant, and (vi) non-operational status of the Mega ITI during the financial year.						
(xii) 2230.03.001.04 Kaushalya The Skill University	O R	1,550.00 (-)741.36	808.64	808.64	0.00	Withdrawal of provision of ₹741.36 lakh through surrender in March 2025 was attributed to *
*(i) fewer eligible beneficiaries identified under the MKPY scheme owing to limitations related to guardian's income and minimum qualification criteria, (ii) non-recruitment for the establishment of the Semiconductor Centre of Excellence at Kaushalya – The Skill University, as no suitable candidates were found despite advertisement, and (iii) under the International Skill and Employability and Skill Hub (IESH) at Kaushalya – The Skill University, although an agreement was signed with NSDC International, discussions with reputed international institutions are still ongoing and activities under the head could not be initiated, leading to non-utilization of the allocated provision.						
(xiii) 2230.03.003.05 EMP-2 Industrial Training Centers	O R	10,429.00 (-)1,273.03	9,155.97	9,155.52	(-)0.45	Withdrawal of provision of ₹1,273.03 lakh through surrender in March 2025 was attributed to (i) reduced demand for office expenses and raw material costs, along with the requirement to pay minimum wages as per the oral order in SCA/3192 court case, (ii) lower expenditure on salary as several posts in the institution remained vacant during the financial year, and (iii) decrease in the number of trainees filling out online forms, resulting in lower training-related expenditure.

Grant No. 57 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 2230.03.101.01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes	O R	56,503.00 (-)5,721.08	50,781.92	50,779.61	(-)2.31	Withdrawal of provision of ₹5,201.09 lakh through surrender and of ₹519.99 lakh through reappropriation in March 2025 was attributed to *
*the enforcement of the Model Code of Conduct during the summer vacation period in connection with the Lok Sabha elections in 2024–25, which restricted procurement through the prescribed purchasing system under the Summer Skill Workshop Scheme. As a result, workshop training was conducted using available raw materials at the institutions, and transportation expenses were not incurred. Additionally, the budget provision for bicycles was made anticipating the admission of female trainees; however, due to lower-than-expected admissions, dropouts, income eligibility criteria, and limited availability of bicycles at certain institutes, the expenditure was reduced. Furthermore, funds allocated for innovative initiatives at Government Industrial Training Institutes could not be fully utilized during the financial year 2024–25.						
(xv) 2230.03.101.07 Skills Strengthening for Industrial Value Enhancement(STRIVE) (100% Central) - GJ195(1000Centrally Sponsored Scheme)	O R	100.00 (-)100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2025 was attributed to closure of the Skills Strengthening for Industrial Value Enhancement (STRIVE) project with effect from 31/05/2024.Consequently, the remaining funds under the scheme could not be utilized during the financial year.
(xvi) 2230.03.101.10 Upgradation of Government ITIs into Model ITI (70% Central) - GJ282(70-30 Partially Centrally Sponsored Scheme)	O R	275.00 (-)275.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹275.00 lakh through surrender in March 2025 was attributed to the closure of the scheme by the Government of India with effect from 31/03/2024.

Grant No. 57 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 2230.03.101.11 Upgradation of Government ITIs into Model ITI (30% State) - GJ282	O R	118.00 (-)118.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹118.00 lakh through surrender in March 2025 was attributed to closure of the scheme by the Government of India with effect from 31/03/2024, and no further grant is to be released under the scheme as communicated by the Government of India.
(xviii) 2230.03.102.01 EMP-4 National Apprenticeship Training	O R	13,478.00 (-)4,837.74	8,640.26	8,636.88	(-)3.38	Withdrawal of provision of ₹4,837.74 lakh through surrender in March 2025 was attributed to (i) lower number of female trainees enrolled under the Mukhyamantri Apprenticeship Yojana as well as demand-based adjustments received from regional offices, resulting in a saving of ₹6.65 crore, and (ii) reduced uptake of State Transport (ST) bus passes by apprentices under the related scheme, leading to a saving of ₹34.40 crore.

Grant No. 57 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xix) 2230.03.102.02 National Apprenticeship Promotion Scheme (100% Central) - GJ189	O R	3,000.00 (-)3,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹3,000.00 lakh through surrender in March 2025 was attributed to non-utilization of funds under the National Apprenticeship Promotion Scheme (NAPS), which is implemented as a 100% Centrally Sponsored Scheme by the Government of India. Since the benefits are disbursed directly to beneficiaries through Direct Benefit Transfer (DBT) via the Apprenticeship Portal in online mode, no expenditure was incurred under this head during the financial year 2024–25.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2230.01.111.02 LBR-16 Social Security Fund under poverty alleviation Programme	O R	976.00 (+)450.00	1,426.00	1,426.00	0.00	Additional fund of ₹450.00 lakh was made in March 2025 through reappropriation mainly due to an increase of ₹450.00 lakh in insurance premium payments, necessitated by the enhancement of the insurance coverage under the Gujarat Group Insurance Scheme from ₹2.00 lakh to ₹4.00 lakh.

CAPITAL

4. In view of final saving of ₹ 33,307.44 lakh (66.12%) in the grant , the Original provision of ₹ 50,374.00 lakh coud have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4250.00.201.01 Building	O R	20,000.00 (-)10,000.00	10,000.00	10,000.00	0.00	Withdrawal of provision of ₹10,000.00 lakh through surrender in March 2025 was attributed to less-incurrence of expenditure as the tender process is currently in progress, and hence, the provision could not be utilized fully during the financial year.
(ii) 4250.00.800.01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes	O R	28,975.00 (-)23,615.74	5,359.26	5,359.26	0.00	Withdrawal of provision of ₹23,285.16 lakh through surrender and of ₹330.58 lakh through reappropriation in March 2025 was attributed to *
*(i) under the Directorate of Employment and Training, out of the Budget Estimate of ₹9500.00 lakh, ₹6351.74 lakh has been surrendered mainly due to delays in finalizing procurement processes. Specifically, bids worth approximately ₹13.77 crore for machinery items listed on the GeM portal faced insufficient competition, necessitating revision of bid conditions; ₹37.00 crore worth of machinery items under the custom catalogue could not be procured due to temporary suspension of the custom catalogue facility on GeM, which resumed only in January 2025, delaying the bidding process; and bids for 105 Virtual Reality Welding Simulators were initiated, but due to pending evaluation and approvals, the order could not be placed. (ii) Under the Directorate of Skill Development, ₹17264.00 lakh has been surrendered out of the Budget Estimate of ₹19475.00 lakh due to non-commencement of the Mega ITI project; delays in type certification for Kaushalya drones impacting procurement timelines; cancellation of bids for the Semiconductor CoE at ITI Kubernagar due to bidder qualifications and administrative reasons; lack of land allocation for the International Employability and Skill Hub (IESH) building at Kaushalya Skill University; and delayed authorization from DGCA for the Drone Instructor Center, which was only received on 01.02.2025.						

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4250.00.203.01 IT Infrastructure and e-Governance Under Capital Outlay	O R	1,359.00 (+)330.58	1,689.58	1,689.58	0.00	Additional fund of ₹330.58 lakh was made in March 2025 through reappropriation mainly due to increased expenditure arising from the purchase of IT hardware. While the original provision for the year 2024-25 was ₹1,840.00 lakh, administrative approval was received for ₹1,359.00 lakh. Subsequently, with the approval of the IT Committee for procurement of 3,223 computers and 60 additional units for departmental use, the expenditure exceeded the approved amount, necessitating additional allocation.

PERSISTENT SAVING

7. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		1,02,639.88	80,970.33	21,669.55	21.11
2020-21		99,650.67	76,082.25	23,568.42	23.65
2021-22		1,11,190.29	91,165.69	20,024.60	18.01
2022-23		1,29,555.26	1,05,040.97	24,514.29	18.92
2023-24		1,37,875.59	1,12,005.12	25,870.47	18.76

8. The Capital-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		2,555.00	420.27	2,134.73	83.55
2020-21		7,200.00	655.59	6,544.41	90.89
2021-22		4,551.00	916.08	3,634.92	79.87
2022-23		11,598.00	4,811.61	6,786.39	58.51
2023-24		68,617.66	21,810.59	46,807.07	68.21

GRANT NO.: 58 OTHER EXPENDITURE PERTAINING TO LABOUR AND EMPLOYMENT DEPARTMENT

(Major Head : 7610 - Loans to Government Servants, etc.)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
CAPITAL						
Voted						
Original Supplementary		2,00 15,00	17,00	0	(-)17,00	2,00

Notes and Comments

CAPITAL

Entire voted grant of ₹ 17.00 lakh remained unutilized during the year. In view of the final saving , the Supplementary provision of ₹ 15.00 lakh obtained in February 2025 proved injustified or execessive provision.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advances	 O S R	 1.00 15.00 (-)1.00	15.00	0.00	(-)15.00	Withdrawal of entire provision of ₹1.00 lakh through surrender in March 2025 was attributed to non-approval of any application for House Building Advance (HBA) during the financial year 2024–25. Reasons for the final saving of ₹15.00 lakh have not been intimated (August 2025)

LEGAL DEPARTMENT

GRANT NO.: 59 LEGAL DEPARTMENT

(Major Head : 2052 - Secretariat-General Services)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original		40,57,000				
Supplementary			40,57,00	24,66,19	(-)15,90,81	15,98,81

Notes and Comments

REVENUE

Funds amounting to ₹ 1,598.81 lakh were surrendered from the grant in March 2025 , the saving ultimately worked out to only ₹ 1,590.81 lakh , resulting in excessive surrender. In view of the final saving of ₹ 1,590.81 lakh (39.21 %) in the grant , the Original provision of ₹ 4,057.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2052.00.090.01 STP-28 Legal Department	O R	3,496.00 (-)1,076.07	2,419.93	2,427.93	(+)8.00	Withdrawal of provision of ₹1,076.07 lakh through surrender in March 2025 was attributed to the savings arising primarily from the non-filling of vacant posts, which occurred due to administrative reasons. Reasons for the final excess of ₹8.00 lakh have not been intimated (August 2025)
(ii) 2052.00.800.01 STP-27 Information Technology	O R	561.00 (-)522.74	38.26	38.26	0.00	Withdrawal of provision of ₹522.74 lakh through surrender in March 2025 was attributed to non utilisation of alloted provision as the intended expenditure not being achieved owing to administrative reasons.

GRANT NO.: 60 ADMINISTRATION OF JUSTICE

(Major Head : 2014 - Administration of Justice, 4070 - Capital Outlay on other Administrative Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		17,02,96,00 2,62,00,00	19,64,96,00	17,05,79,56	(-)2,59,16,44	2,60,30,29
Charged					
Original Supplementary		*2,52,85,00* *21,02,00*	*2,73,87,00*	*1,97,65,27*	*(-)76,21,73*	*76,16,50*
CAPITAL					
Voted					
Original Supplementary		40,97,00 15,13,00	56,10,00	13,16,87	(-)42,93,13	42,93,13

Notes and Comments

REVENUE

Funds amounting to ₹ 26,030.29 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 25,916.44 lakh , resulting in excessive surrender to the extent of ₹ 113.85 lakh. In view of the final saving, the supplementary appropriation of ₹ 26,200.00 lakh obtained in February 2025 could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2014.00.102.02 Registrar.	O R	1,426.00 (-)1,426.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,426.00 lakh through surrender in March 2025 was attributed to the savings primarily resulting from the non-filling of vacant posts due to administrative reasons.

Grant No. 60 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2014.00.103.01 Special Court under N.D.P.C. Act.	O R	138.00 (-)74.27	63.73	63.73	0.00	Withdrawal of provision of ₹74.27 lakh through surrender in March 2025 was attributed to savings mainly attributable to the non-filling of vacant posts on account of administrative reasons.
(iii) 2014.00.105.01 District and Session Judges.	O S R	40,277.00 21,000.00 (-)11,643.59	49,633.41	49,629.12	(-)4.29	Withdrawal of provision of ₹9,786.21 lakh through surrender and of ₹1,857.38 lakh through reappropriation in March 2025 was attributed to savings mainly arising from the non-filling of vacant posts due to administrative reasons.
(iv) 2014.00.105.05 Magistrate Courts for Ahmedabad City.	O R	6,495.00 (-)723.70	5,771.30	5,765.04	(-)6.26	Withdrawal of provision of ₹723.70 lakh through surrender in March 2025 was attributed to savings mainly arising from the non-filling of vacant posts. Reasons for the final saving of ₹6.26 lakh have not been intimated (August 2025)
(v) 2014.00.105.12 Fast Track Courts(40% State Share) - GJ183	O R	650.00 (-)87.90	562.10	562.10	0.00	Withdrawal of provision of ₹87.90 lakh through surrender in March 2025 was attributed to non-materialisation of the intended expenditure on account of administrative reasons.
(vi) 2014.00.105.13 Fast Track Special Courts (100% State)	O R	990.00 (-)370.10	619.90	620.26	(+)0.36	Withdrawal of provision of ₹370.10 lakh through surrender in March 2025 was attributed to savings primarily resulting from the non-filling of posts.

Grant No. 60 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2014.00.105.99 Pay & Allowances under Centrally Sponsored Scheme Judicial Officers and Staff of Fast Track Courts	O R	320.00 (-)320.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹320.00 lakh through surrender in March 2025 was attributed to non-materialisation of the intended expenditure on account of administrative reasons.
(viii) 2014.00.106.01 Small Causes Courts.	O R	4,047.00 (-)1,509.48	2,537.52	2,537.52	0.00	Withdrawal of provision of ₹1,509.48 lakh through surrender in March 2025 was attributed to savings mainly arising from the non-filling of vacant posts.
(ix) 2014.00.114.01 Law Officers	O R	17,970.00 (-)6,706.13	11,263.87	11,263.87	0.00	Withdrawal of provision of ₹6,706.13 lakh through surrender in March 2025 was attributed to non-materialisation of the intended expenditure, as the provisions under this head include salary bills and new purchases; however, many posts remained vacant, resulting in savings.
(x) 2014.00.114.02 Law Officer Establishment (District Courts)	O R	632.00 (-)260.15	371.85	371.85	0.00	Withdrawal of provision of ₹260.15 lakh through surrender in March 2025 was attributed to savings mainly arising from the non-filling of vacant posts.

Grant No. 60 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 2014.00.114.03 Directorate of Prosecution	O S R	523.00 1.00 (-)324.85	199.15	331.16	(+)132.01	Withdrawal of provision of ₹324.85 lakh through surrender in March 2025 was attributed to non-materialisation of the intended expenditure, as the provisions under this head include salary bills and new purchases; however, many posts remained vacant, resulting in savings. Reasons for the final excess of ₹132.01 lakh have not been intimated (August 2025)
(xii) 2014.00.114.04 Office of the Govt. Pleader (Guj. High Court) (100 % State)	O R	3,226.00 (-)808.15	2,417.85	2,417.85	0.00	Withdrawal of provision of ₹808.15 lakh through surrender in March 2025 was attributed to savings primarily arising from the non-filling of posts.
(xiii) 2014.00.114.05 Dist. Govt. Pleader (100 % State)	O R	5,497.00 (-)2,565.01	2,931.99	2,931.22	(-)0.77	Withdrawal of provision of ₹2,565.01 lakh through surrender in March 2025 was attributed to savings mainly arising from the non-filling of vacant posts.
(xiv) 2014.00.114.06 Office of Inspecting Officer of Court Fees (100 % State)	O R	385.00 (-)157.97	227.03	227.03	0.00	Withdrawal of provision of ₹157.97 lakh through surrender in March 2025 was attributed to savings mainly arising from the non-filling of vacant posts.
(xv) 2014.00.800.03 Computerization of Courts.	O R	341.00 (-)112.68	228.32	228.32	0.00	Withdrawal of provision of ₹112.68 lakh through surrender in March 2025 was attributed to non-materialisation of the intended expenditure on account of administrative reasons.

Grant No. 60 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 2014.00.102.03 Judicial Academy for Training of Judicial Officers	O R	64.00 (-)64.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹64.00 lakh through surrender in March 2025 was attributed to non filling up of vacant posts owing to administrative reasons.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2014.00.105.06 Family Courts	O R	7,275.00 (+)860.48	8,135.48	8,135.30	(-)0.18	Additional fund of ₹860.48 lakh was made in March 2025 through reappropriation mainly due to excess expenditure on account of arrears and salary payments as per the recommendations of the Second Judicial Pay Commission.
(ii) 2014.00.116.01 Gujarat Public Work contracts Disputes Arbitration Tribunal.	O R	151.00 (+)38.49	189.49	189.49	0.00	Additional fund of ₹38.49 lakh was made in March 2025 through reappropriation mainly due to excess expenditure on account of arrears and salary payments as per the 7th Pay Commission implemented by the Government of Gujarat.

4. In view of the final saving of *₹ 7,621.73 lakh* in the appropriation , the Supplementary provision of *₹2,102.00 lakh* obtained in February 2025 proved excessive and could have been curtailed to token provision only.

5. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2014.00.102.01 Judges.	O R	*2,261.00* *(-)533.56*	*1,727.44*	*1,727.44*	*0.00*	Withdrawal of provision of *₹533.56 lakh* through surrender in March 2025 was attributed to savings mainly arising from the non-filling of vacant posts owing to administrative reasons.
(ii) 2014.00.102.02 Registrar.	O S R	*22,090.00* *1,967.00* *(-)7,296.95*	*16,760.05*	*16,754.81*	*(-)5.24*	Withdrawal of provision of *₹7,082.94 lakh* through surrender and of *₹214.01* lakh through reappropriation in March 2025 was attributed to savings primarily resulting from the non-filling of vacant posts owing to administrative reasons. Reasons for the final saving of *₹5.24 lakh* have not been intimated (August 2025)

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2014.00.102.03 Judicial Academy for Training of Judicial Officers	O S R	*934.00* *135.00* *(+)214.01*	*1,283.01*	*1,283.01*	*0.00*	Additional fund of *₹214.01 lakh* was made in March 2025 through reappropriation mainly due to excess expenditure on account of arrears and salary payments as per the recommendations of the Second Judicial Pay Commission.

CAPITAL

7. In view of final saving of ₹ 4,293.13 lakh (76.52%) in the grant,the Supplementary provision of ₹1,513.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.Since adequate savings were available in the original provision to meet the requirements, the need for a substantial supplementary provision did not arise.

8. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4070.00.800.01 Computerization of Courts.	O R	1,994.00 (-)1,411.27	582.73	582.73	0.00	Withdrawal of provision of ₹1,411.27 lakh through surrender in March 2025 was attributed to non-materialisation of the intended expenditure on account of administrative reasons.
(ii) 4070.00.800.03 Infrastructure for Sub-Ordinates Courts	O S R	2,100.00 1,513.00 (-)2,881.63	731.37	731.36	(-)0.01	Withdrawal of provision of ₹2,881.63 lakh through surrender in March 2025 was attributed to non-materialisation of the intended expenditure on account of administrative reasons.

PERSISTENT SAVING

9. The Capital-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		14,660.37	11,207.62	3,452.75	23.55
2020-21		16,300.76	11,367.39	4,933.37	30.26
2021-22		16,510.63	12,204.68	4,305.95	26.08
2022-23		16,951.50	14,415.81	2,535.69	14.96
2023-24		19,646.31	18,091.23	1,555.08	7.92

GRANT NO.: 61 OTHER EXPENDITURE PERTAINING TO LEGAL DEPARTMENT

(Major Head : 2049 - Interest Payments, 2070 - Other Administrative Services, 2230 - Labour, Employment and Skill Development, 2235 - Social Security and Welfare, 2250 - Other Social Services, 7610 - Loans to Government Servants, etc.)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		1,78,29,000			
Supplementary			1,78,29,00	1,43,01,29	(-)35,27,71	35,06,86
CAPITAL					
Voted					
Original		3,00,00			
Supplementary		80,00	3,80,00	2,26,94	(-)1,53,06	1,53,06

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 3,527.71 lakh in the grant; only ₹ 3,506.86 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 20.85 lakh. In view of the final saving of ₹3,527.71 lakh (19.79%) in the grant, the Original provision could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2230.01.101.01 LBR-7 Court of Industrial Arbitration	O R	1,994.00 (-)567.07	1,426.93	1,408.52	(-)18.41	Withdrawal of provision of ₹473.26 lakh through surrender and of ₹93.81 lakh through reappropriation in March 2025 was attributed to non filling up of the vacant posts. Reasons for the final saving of ₹18.41 lakh have not been intimated (August 2025)

Grant No. 61 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2235.02.200.01 Legal Assistance for undefended poor accused persons in Sessions Cases in Mofussil	O R	80.00 (-)35.92	44.08	44.08	0.00	Withdrawal of provision of ₹35.92 lakh through surrender in March 2025 was attributed to savings primarily resulting from lower demand for professional services bills under this head.
(iii) 2235.02.200.02 Establishment of Legal Services Authorities.	O R	9,235.00 (-)2,689.83	6,545.17	6,544.37	(-)0.80	Withdrawal of provision of ₹2,689.83 lakh through surrender in March 2025 was attributed to non-achievement of intended expenditure, as the head included salary payments and new purchases, but due to a significant number of vacant posts, the allocated funds remained underutilized.
(iv) 2250.00.102.01 Charity Commissioner.	O R	408.00 (-)56.11	351.89	351.89	0.00	Withdrawal of provision of ₹56.11 lakh through surrender in March 2025 was attributed to non filling up of the vacant posts.
(v) 2250.00.102.02 Regional Staff of the Charity Commissioner.	O R	2,025.00 (-)240.17	1,784.83	1,784.83	0.00	Withdrawal of provision of ₹240.17 lakh through surrender in March 2025 was attributed to non filling up of the vacant posts.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2250.00.102.04 Gujarat State Waqf Tribunal	O R	147.00 (+)41.63	188.63	188.63	0.00	Additional fund of ₹41.63 lakh was made in March 2025 through reappropriation mainly due to excess expenditure arising from the payment of arrears and salaries as per the 7th Pay Commission, as declared by the Government of Gujarat.

CAPITAL

4. In view of final saving of ₹ 153.06 lakh (40.28 %) in the grant , the Supplementary provision of ₹80.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.Since adequate savings were available in the original provision to meet the requirements, the need for a substantial supplementary provision did not arise.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance	O S R	200.00 50.00 (-)129.81	120.19	120.19	0.00	Withdrawal of provision of ₹129.81 lakh through surrender in March 2025 was attributed to savings mainly resulting from less demand for advances.
(ii) 7610.00.202.01 Advance for Purchase of Motor Conveyances	O S R	100.00 30.00 (-)23.25	106.75	106.75	0.00	Withdrawal of provision of ₹23.25 lakh through surrender in March 2025 was attributed to savings mainly resulting from less demand for advances.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

GRANT NO.: 62 LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

(Major Head : 2049 - Interest Payments, 2052 - Secretariat-General Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		17,81,000	17,81,00	13,76,09 (-)4,04,91	3,06,91
Charged					
Original Supplementary		*2,000*	*2,00*	*0 (-)2,00*	*2,00*

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 404.91 lakh in the grant; only ₹ 306.91 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 98.00 lakh. In view of the final saving of ₹404.91 lakh (22.73%) in the grant, the Original provision of ₹1,781.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2052.00.090.01 TDP-10 Legislative and Parliamentary Affairs Department	O R	1,036.68 (-)213.70	822.98	758.30	(-)64.68	Withdrawal of provision of ₹213.70 lakh through surrender in March 2025 was attributed to non filling up of the vacant posts of Joint Secretary,Deputy Secretary,Section Officer, Deputy Section Officer and Office Assistant. Reasons for the final saving of ₹64.68 lakh have not been intimated (August 2025)

Grant No. 62 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2052.00.090.02 Government Chief Whip Establishment	O R	581.22 (-)58.81	522.41	489.19	(-)33.22	Withdrawal of provision of ₹58.81 lakh through surrender in March 2025 was attributed to non filling up of the vacant posts of Personal Assistant, Personal Driver and Peon for period of Government Chief Whip Office,Deputy Chief Whip Office and Whip Office. Reasons for the final saving of ₹33.22 lakh have not been intimated (August 2025)
(iii) 2052.00.090.03 State Law Commission	O R	163.10 (-)34.40	128.70	128.60	(-)0.10	Withdrawal of provision of ₹34.40 lakh through surrender in March 2025 was attributed to (i) non filling up of the vacant posts of Deputy Section Officer and (ii) tranfer of renovation work grant to Roads and Buildings. However, grant remains unutilised by Roads and Buildings department due to non finalisation of agency for renovation.

3. Entire charged appropriation of *₹2.00 lakh* remained unutilised during the year.

GRANT NO.: 63 OTHER EXPENDITURE PERTAINING TO LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

(Major Head : 7610 - Loans to Government Servants, etc.)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
CAPITAL					
Voted					
Original		2,000			
Supplementary		0	2,000	0	(-)2,000	2,000

Notes and Comments

CAPITAL

Entire voted grant of ₹ 2.00 lakh remained unutilised during the year.

NARMADA,WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

GRANT NO.: 64 NARMADA , WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

(Major Head : 3451 - Secretariat-Economic Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		21,86,00			
Supplementary		66,00	22,52,00	21,48,31	(-)1,03,69	33,12

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 103.69 lakh in the grant, only ₹ 33.12 lakh were surrendered from the grant in March 2025 resulting in less surrender to the extent of ₹ 70.57 lakh. In view of the final saving, the Supplementary provision of ₹ 66.00 obtained in February 2025 proved excessive and could have been restricted to the token provision only.

GRANT NO.: 65 NARMADA DEVELOPMENT SCHEME

(Major Head : 2700 - Major Irrigation, 4217 - Capital Outlay on Urban Development, 4700 - Capital Outlay on Major Irrigation, 4801 - Capital Outlay on Power Projects, 5452 - Capital Outlay on Tourism)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		33,18,000			
Supplementary			33,18,00	5,35,00	(-)27,83,00	27,83,00
CAPITAL					
Voted					
Original		33,66,81,000			
Supplementary			33,66,81,00	14,08,23,86	(-)19,58,57,14	19,58,57,14

Notes and Comments

REVENUE

In view of final saving of ₹ 2,783.00 lakh (83.88%) in the grant, the Original provision of ₹ 3,318.00 lakh coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2700.80.190.01 Expenditure on Agriculture related activities under command area	O R	3,318.00 (-)2,783.00	535.00	535.00	0.00	Withdrawal of provision of ₹2,783.00 lakh through surrender in March 2025 was attributed to reduction in provision as the Detailed Annual Action Plan for expenditure on agricultural activities was approved at the competent level only on 09/10/2024, resulting in non-incurrence of expenditure as per the plan.

Grant No. 65 Contd.

CAPITAL

3. In view of final saving of ₹ 1,95,857.14 lakh (58.17%) in the grant, the Original provision of ₹ 3,36,681.00 lakh coud have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4217.03.051.90 Capital assistance to Statue of Unity Area Development & Tourism Governance Authority for Interated Infrastructure Development of Tourism & Hospitality	O R	30,000.00 (-)23,247.00	6,753.00	6,753.00	0.00	Withdrawal of provision of ₹23,247.00 lakh through surrender in March 2025 was attributed to a minor change in planning, as a result of which the grant was not required to the extent of the original provision.
(ii) 4700.31.190.01 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited.	O R	18,798.00 (-)9,398.59	9,399.41	9,399.41	0.00	Withdrawal of provision of ₹9,398.59 lakh through surrender in March 2025 was attributed to non-issuance of the authority letter by the Finance Department for the release of funds, despite the grant being sanctioned by the department; as a result, SSNNL was unable to withdraw the grant as mentioned under the Sanctioned Estimates.
(iii) 4700.32.190.01 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited.	O R	18,968.00 (-)9,484.00	9,484.00	9,484.00	0.00	Withdrawal of provision of ₹9,484.00 lakh through surrender in March 2025 was attributed to non-issuance of the authority letter by the Finance Department for release of funds, despite the grant being sanctioned by the department; therefore, SSNNL was unable to withdraw the grant as mentioned under the SanctionedEstimates.

Grant No. 65 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4700.33.190.02 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited-Pradhan Mantri Krishi Sinchayee Yojana-AIBP (Accelerated Irrigation Benefit Programme) (14.85% Central) - GJ246	O R	13,772.00 (-)12,595.10	1,176.90	1,176.90	0.00	Withdrawal of provision of ₹12,595.10 lakh through surrender in March 2025 was attributed to release of lesser central share by the Government of India under the Centrally Sponsored Scheme of AIBP against the Revised Estimate provision, despite the State Government having released the advance state share; this mismatch in fund release resulted in savings.
(v) 4700.33.190.03 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited. Pradhan Mantri Krishi Sinchayee Yojana-AIBP (Accelerated Irrigation Benefit Programme) (85.15% State) - GJ246	O R	78,972.00 (-)72,224.00	6,748.00	6,748.00	0.00	Withdrawal of provision of ₹72,224.00 lakh through surrender in March 2025 was attributed to less expenditure incurred under the Centrally Sponsored Scheme of AIBP, as major works related to branch canals, distributaries, and minors were still under process during the year, resulting in a reduction of the provision in the Revised Estimates.

Grant No. 65 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 4700.33.190.04 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited-Pradhan Mantri Krishi Sinchayee Yojana-CADWM (Command Area Development and Water Management) (41.85% Central) - GJ249	O R	8,488.00 (-)8,488.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹8,488.00 lakh through surrender in March 2025 was attributed tonon-release of grant by the Ministry of Jal Shakti, Government of India, for the financial year 2024–25; consequently, the matching state share was also not released by the Government of Gujarat, and therefore, both the central and state shares could not be withdrawn, resulting in non-receipt of the grant.
(vii) 4700.33.190.05 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Limited-Pradhan Mantri Krishi Sinchayee Yojana-CADWM (Command Area Development and Water Management) (58.15% State) - GJ249	O R	11,794.00 (-)11,794.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹11,794.00 lakh through surrender in March 2025 was attributed to non-release of grant by the Ministry of Jal Shakti, Government of India, for the financial year 2024–25; consequently, the matching state share was also not released by the Government of Gujarat, and therefore, both the central and state shares could not be withdrawn, resulting in non-receipt of the grant.

Grant No. 65 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 4700.33.190.06 IRG-1 Share Capital Contribution (R & M activities of Canal Network) to Sardar Sarovar Narmada Nigam Limited. (100 % State Share)	O R	1,28,851.00 (-)32,213.46	96,637.54	96,637.54	0.00	Withdrawal of provision of ₹32,213.46 lakh through surrender in March 2025 was attributed to non-issuance of the authority letter by the Finance Department for release of funds, despite the grant being sanctioned by the department; therefore, SSNNL was unable to withdraw the grant as mentioned under the Sanctioned Estimates.
(ix) 4700.34.001.01 Direction and Administration	O R	5,485.00 (-)4,537.16	947.84	947.84	0.00	Withdrawal of provision of ₹4,537.16 lakh through surrender in March 2025 was attributed to non-filling of vacant posts in offices where the department is directly allotting the grant, including PAO(N), AO (S&E Office), Under Secretary (Cash), and Deputy Collectors at Ahmedabad and Baroda; in addition, the recruitment for the post of Work Assistant was not conducted.
(x) 4801.35.190.01 Share Capital Contribution to Sardar Saovar Narmada Nigam Limited	O R	17,553.00 (-)8,776.23	8,776.77	8,776.77	0.00	Withdrawal of provision of ₹8,776.23 lakh through surrender in March 2025 was attributed to non-issuance of the authority letter by the Finance Department for release of funds, despite the grant being sanctioned by the department; therefore, SSNNL was unable to withdraw the grant as mentioned under the Sanctioned Estimates.

Grant No. 65 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 5452.01.101.01 Construction of Statue of Shree Sardar Patel and Memorial	O R	4,000.00 (-)3,099.60	900.40	900.40	0.00	Withdrawal of provision of ₹3,099.60 lakh through surrender in March 2025 was attributed to the receipt of ₹23.55 crore from SVPRET by way of cheque, which offset the requirement for budgetary support. Additionally, there was a slower-than-anticipated pace of expenditure under the scheme, further reducing the need for the allocated funds.

Suspense Transactions -

5. Provision under the grant was not utilized during the year. The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No.84. The break-up of 'Suspense' transactions in this grant in 2024-25 is given below together with the opening and closing balances, under the different sub heads of 'Suspense':-

Sub-head		Opening balance on 01 April 2024 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2025 (Aggregate) (Debit +) (Credit -)
Stock		(-) 13,99.44	0	0	(-) 13,99.44
Miscellaneous Works Advances		(+) 25.30	0	0	(+) 25.30
Workshop Suspense		(+) 31.55	0	0	(+) 31.55
TOTAL		(-) 13,42.59	0	0	(-) 13,42.59

PERSISTENT SAVING

6. The Capital-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		4,60,000.00	3,01,838.48	1,58,161.52	34.38
2020-21		4,59,999.70	2,25,309.30	2,34,690.40	51.02
2021-22		3,46,634.00	2,80,385.92	66,248.08	19.11
2022-23		2,35,000.00	1,70,427.89	64,572.11	27.48
2023-24		3,33,426.11	2,29,029.64	1,04,396.47	31.31

GRANT NO.: 66 IRRIGATION AND SOIL CONSERVATION

(Major Head : 2700 - Major Irrigation, 2701 - Medium Irrigation, 2702 - Minor Irrigation, 2705 - Command Area Development, 2711 - Flood Control and Drainage, 4402 - Capital Outlay on Soil and Water Conservation, 4700 - Capital Outlay on Major Irrigation, 4701 - Capital Outlay on Medium Irrigation, 4702 - Capital Outlay on Minor Irrigation, 4711 - Capital Outlay on Flood Control Projects, 5452 - Capital Outlay on Tourism)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		39,27,08,000			
Supplementary			39,27,08,00	26,34,26,79	(-)12,92,81,21	12,92,49,26
Charged					
Original		*15,00,000*			
Supplementary			*15,00,00*	*7,19,26*	*(-)7,80,74*	*7,81,68*
CAPITAL					
Voted					
Original		93,95,28,000			
Supplementary			93,95,28,00	68,11,83,34	(-)25,83,44,66	25,33,15,20
Charged					
Original		*61,25,000*			
Supplementary			*61,25,00*	*50,35,11*	*(-)10,89,89*	*11,56,12*

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,29,281.21 lakh in the grant; only ₹ 1,29,249.26 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 31.95 lakh. In view of the final saving of ₹1,29,281.21 lakh (32.92%) in the grant, the Original provision of ₹3,92,708.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2700.01.101.01 Work Charged Establishment	O R	135.00 (-)28.81	106.19	102.97	(-)3.22	Withdrawal of provision of ₹28.81 lakh through reappropriation in March 2025 was attributed to the retirement of work-charged Rojamdar employees under the mentioned head, and the payment of 300 days' leave salary to these employees was already made in the financial year 2023–24 as per a court order. Hence, no such liability arose in the current financial year, resulting in savings under this head.
(ii) 2700.02.101.01 Work Charged Establishment	O R	350.00 (-)54.45	295.55	295.55	0.00	Withdrawal of provision of ₹54.45 lakh through reappropriation in March 2025 was attributed to the lower actual payment of salaries and allowances to work-charge daily wage staff as compared to the original provision. This was due to non-approval of cases related to the revision from the Sixth Pay Commission to the Seventh Pay Commission. Consequently, the anticipated expenditure did not materialize, resulting in savings under this head.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2700.03.101.01 Work Charged Establishment	O R	260.00 (-)94.05	165.95	165.87	(-)0.08	Withdrawal of provision of ₹94.05 lakh through reappropriation in March 2025 was attributed to the retirement of work-charged Rojamdar employees under the mentioned head, and the payment of 300 days' leave salary to these employees was already made in the financial year 2023–24 as per a court order. Hence, no such liability arose in the current financial year, resulting in savings under this head.
(iv) 2700.03.101.02 Other Maintenance Expenditure	O R	60.00 (-)45.00	15.00	14.90	(-)0.10	Withdrawal of provision of ₹45.00 lakh through reappropriation in March 2025 was attributed to some of the maintenance and repair works of canals being undertaken under a different ERM budget head during the current financial year, resulting in reduced expenditure under this budget head and consequent savings.
(v) 2700.04.101.01 Work Charged Establishment	O R	378.00 (-)99.77	278.23	278.23	0.00	Withdrawal of provision of ₹99.77 lakh through reappropriation in March 2025 was attributed to the provision being made for the anticipated payment related to court cases filed by Rojamdar and work-charged employees; however, as the cases are still pending in the court, no expenditure has been incurred, resulting in savings under this head.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2700.08.101.02 Other Maintenance Expenditure	O R	38.00 (-)38.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹38.00 lakh through surrender in March 2025 was attributed to the delay in the tender process. The provision was made under this head for maintenance and repair works of canals under the Panam Irrigation Division, Godhra. However, due to the continuous flow of water in the canals caused by heavy rainfall in Panchmahal district during the year 2024–25, the tender process was delayed, resulting in savings against the budget provision.
(vii) 2700.09.101.01 Work Charged Establishment	O R	319.00 (-)45.81	273.19	273.15	(-)0.04	Withdrawal of provision of ₹45.81 lakh through reappropriation in March 2025 was attributed to non-incurrence of expenditure due to pending court cases. The provision was estimated for salary liabilities arising from 150 cases in the Labour Court and 15 cases in the Gujarat High Court regarding the reinstatement of Rojamdar employees of the Circle Office. However, as these cases are still pending adjudication in the respective courts, no expenditure was incurred, resulting in savings under this head.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2700.10.101.01 Work Charged Establishment	O R	613.00 (-)189.80	423.20	423.16	(-)0.04	Withdrawal of provision of ₹189.80 lakh through reappropriation in March 2025 was attributed to the retirement of work-charged Rojamdar employees under the mentioned head, and the payment of 300 days' leave salary to these employees was already made in the financial year 2023–24 as per a court order. Hence, no such liability arose in the current financial year, resulting in savings under this head.
(ix) 2700.12.101.01 Work Charged Establishment	O R	266.00 (-)94.87	171.13	171.13	0.00	Withdrawal of provision of ₹94.87 lakh through reappropriation in March 2025 was attributed to non-issuance of court orders and lower-than-expected expenditure. The budget provision was made in anticipation of court case-related payment of 300 days' leave salary to daily-wage workers; however, no specific court orders were issued, resulting in no expenditure under this component. Additionally, lower-than-expected expenditure on T.A., D.A., and LTC for work-charged employees further contributed to the savings under this head.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2700.13.101.01 Work Charged Establishment	O R	467.00 (-)128.58	338.42	340.08	(+)1.66	Withdrawal of provision of ₹128.58 lakh through reappropriation in March 2025 was attributed to non-receipt of timely approval for claims. Pension cases, gratuity cases, and leave encashment claims of Work-Charge and Rojamdar cadres were sent to the Director of Pension and Provident Fund for necessary approval; however, timely approval could not be obtained, resulting in savings under this head.
(xi) 2700.15.101.01 Work Charged Establishment	O R	114.00 (-)69.08	44.92	44.83	(-)0.09	Withdrawal of provision of ₹69.08 lakh through reappropriation in March 2025 was attributed to the retirement of work-charged Rojamdar employees under the mentioned head, and the payment of 300 days' leave salary to these employees was already made in the financial year 2023–24 in compliance with a court order. Consequently, no such liability arose in the current financial year, resulting in savings.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2700.15.101.02 Other Maintenance Expenditure	O R	100.00 (-)92.55	7.45	7.45	0.00	Withdrawal of provision of ₹92.55 lakh through reappropriation in March 2025 was attributed to the transfer of the Fatewadi Canal to the Sardar Sarovar Narmada Corporation. This transfer eliminated the need for any canal-related works under this head, resulting in savings.
(xiii) 2700.80.001.01 Direction.	O R	1,841.00 (-)394.81	1,446.19	1,447.46	(+)1.27	Withdrawal of provision of ₹394.81 lakh through reappropriation in March 2025 was attributed to non filling up of the vacant posts under the Scheme.
(xiv) 2700.80.001.02 Administration	O R	9,922.00 (-)1,844.63	8,077.37	8,097.64	(+)20.27	Withdrawal of provision of ₹1,285.21 lakh through surrender and of ₹559.42 lakh through reappropriation in March 2025 was attributed to non filling up of the vacant posts under the Scheme. Reasons for the final excess of ₹20.27 lakh have not been intimated (August 2025)

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xv) 2700.80.005.11 IRG-47 Survey and Investigation	O R	1,738.00 (-)1,452.46	285.54	285.79	(+)0.25	Withdrawal of provision of ₹1,452.46 lakh through surrender in March 2025 was attributed to ongoing preparatory and planning activities. The preparation of the Detailed Project Report (DPR) was awarded to NCCR, with the work still in progress and the report yet to be finalized and accepted. Additionally, the command area development planning work is ongoing, and its final report has not been accepted, resulting in savings under this head.
(xvi) 2701.80.001.01 Direction	O R	4,867.00 (-)1,330.17	3,536.83	3,533.36	(-)3.47	Withdrawal of provision of ₹1,330.17 lakh through reappropriation in March 2025 was attributed to savings arising from the non-filling of vacant posts against sanctioned positions during the current financial year.
(xvii) 2701.80.001.02 Administration	O R	5,089.00 (-)584.25	4,504.75	4,505.27	(+)0.52	Withdrawal of provision of ₹584.25 lakh through reappropriation in March 2025 was attributed to savings resulting from the non-filling of vacant posts against the sanctioned strength during the current financial year.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xviii) 2701.80.004.11 IRG-36 Research	O R	1,284.00 (-)242.50	1,041.50	1,041.10	(-)0.40	Withdrawal of provision of ₹242.50 lakh through reappropriation in March 2025 was attributed to non-receipt of required approval for consultancy services. The approval related to the renovation of the GERI campus and buildings was not obtained within the designated timeframe, resulting in savings under this head.
(xix) 2701.80.005.11 IRG-123 Survey and Investigation	O R	150.00 (-)134.89	15.11	15.10	(-)0.01	Withdrawal of provision of ₹134.89 lakh through reappropriation in March 2025 was attributed to non-receipt of proposals and non-execution of planned activities. The budget provision was made for probable work in talukas; however, proposals for new work were not received, and other works were carried out through consultants, resulting in savings. Additionally, a demand of ₹50 lakh was made for purchasing laboratory instruments for the Rajkot and GERI labs; however, as the planned lab development did not take place, the grant remained unutilized, contributing further to the savings under this head.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xx) 2702.02.016.01 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop Central Share 60% - GJ13(60-40 Partially Centrally Sponsored Scheme)	O R	1,00,131.00 (-)82,920.00	17,211.00	17,178.00	(-)33.00	Withdrawal of provision of ₹82,920.00 lakh through surrender in March 2025 was attributed to non-receipt of the third installment of funds by GGRC. Against the actual expenditure of ₹17,180.00 lakh, GGRC received ₹11,344.00 lakh in two installments - ₹5,672.00 lakh in September 2024 and ₹5,672.00 lakh through SNA Sparsh in March 2025—which were fully utilized. Although the mother sanction for the third installment of ₹5,834.00 lakh was issued by the Government of India on 29th March 2025, the funds were not received due to non-availability at the central level, resulting in savings under this head. Reasons for the final saving of ₹33.00 lakh have not been intimated (August 2025)
(xxi) 2702.02.016.02 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop State Share 40% - GJ13	O R	66,754.00 (-)55,302.34	11,451.66	11,451.66	0.00	Withdrawal of provision of ₹16,827.12 lakh through surrender and of ₹38,475.22 lakh through reappropriation in March 2025 was attributed to *
* non-receipt of the third installment of ₹3,889.33 lakh by GGRC from the Government of Gujarat due to non-availability of subsidy funds from the Government of India. Against the actual expenditure of ₹11,451.66 lakh, only ₹7,562.67 lakh was received by GGRC (i.e. the 1st installment of ₹3,781.33 lakh in September 2024 and the 2nd installment of ₹3,781.33 lakh through SNA Sparsh in March 2025), which was fully utilized. However, the third installment—comprising 60% central share and 40% corresponding state share under the PDMC - Micro Irrigation Project—was not received despite the issuance of the mother sanction, resulting in savings under this head.						

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxii) 2702.02.016.03 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop State Share 100% Top Up - GJ13	O R	72,443.00 (-)47,443.00	25,000.00	25,000.00	0.00	Withdrawal of provision of ₹25,430.59 lakh through surrender and of ₹22,012.41 lakh through reappropriation in March 2025 was attributed to the approval of ₹25,000.00 lakh as a revolving fund to GGRC vide File No. NWRWSKD/MSM/e-file/13/2024/0878/N (Section Narmada) dated 28th March, 2025. The said revolving fund was received by GGRC through the Vadodara Treasury Office upon submission of the bill by the Executive Engineer, Vadodara Irrigation Division, Vadodara.
(xxiii) 2702.03.101.11 Construction and Deepening of Wells and Tanks(60-40 Partially Centrally Sponsored Scheme)	O R	7,019.00 (-)1,005.76	6,013.24	6,007.24	(-)6.00	Withdrawal of provision of ₹1,005.76 lakh through reappropriation in March 2025 was attributed to delay in obtaining timely approval for conversion of funds. The revised estimates under this Budget Head were approved as part of a Centrally Sponsored Scheme, and although a proposal was submitted to the Finance Department to convert the allocation into a State Grant, the delay in approval prevented the concerned circle offices from receiving the grant amount. Consequently, the grant remained unutilized, resulting in savings under this head. Reasons for the final saving of ₹6.00 lakh have not been intimated (August 2025)

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiv) 2702.80.001.01 Direction	O R	873.00 (-)370.51	502.49	502.63	(+)0.14	Withdrawal of provision of ₹370.51 lakh through reappropriation in March 2025 was attributed to the non-filling of vacant posts during the year. Due to the transfer and retirement of some officers/employees and the resulting vacancies remaining unfilled, savings occurred under this head.
(xxv) 2702.80.001.02 Administration	O R	6,498.00 (-)1,209.75	5,288.25	5,287.72	(-)0.53	Withdrawal of provision of ₹1,209.75 lakh through reappropriation in March 2025 was attributed to the non-filling of vacant posts during the year. Due to the transfer and retirement of some officers/employees and the resulting vacancies remaining unfilled, savings occurred under this head.
(xxvi) 2702.80.800.14 Minor Irrigation Census and Census of Water bodies	O R	100.00 (-)50.00	50.00	50.00	0.00	Withdrawal of provision of ₹50.00 lakh through reappropriation in March 2025 was attributed to delays in work and shortage of staff. Provisions were made for training purposes and proposed activities related to the 7th Minor Irrigation Census and 2nd Water Bodies Census; however, due to delays in execution and staff shortage, savings have occurred under this head.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvii) 2705.00.705.12 CAD-10 Establishment of Water and Land Management Institution, Gandhinagar	O R	1,185.00 (-)185.00	1,000.00	1,000.00	0.00	Withdrawal of provision of ₹185.00 lakh through surrender in March 2025 was attributed to delays in execution of planned works and non-filling of key posts. The Taluka Panchayat elections caused delays in the execution of planned works, and the vacant posts of Chief Engineers (CEs), Executive Engineers (EEs), and Superintending Engineers (SEs) remained unfilled, resulting in savings on their salaries and perks throughout the financial year.
(xxviii) 2711.01.052.02 FLC-3 Purchase of Machinery and Equipment for Flood Fighting Equipment.	O R	253.00 (-)51.83	201.17	201.12	(-)0.05	Withdrawal of provision of ₹51.83 lakh through reappropriation in March 2025 was attributed to reduced operational requirements during the monsoon period. (i) There was a reduced requirement for field staff onsite and lower repair costs due to the use of modern machinery, and (ii) the usage of D.G. sets and other machinery during the four monsoon months was lower than expected compared to the tender timeline, resulting in unutilized budget and consequent savings.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxix) 2711.01.103.11 Construction	O R	3,758.00 (-)1,002.88	2,755.12	2,754.90	(-)0.22	Withdrawal of provision of ₹1,002.88 lakh through surrender in March 2025 was attributed to savings arising from the delay in starting various protection wall works caused by pending approvals, design revisions, approval delays, and tender processing, resulting in unutilized budget under this head.
(xxx) 2711.01.103.84 Maintenance and Repairs	O R	350.00 (-)217.00	133.00	133.00	0.00	Withdrawal of provision of ₹146.00 lakh through surrender and of ₹71.00 lakh through reappropriation in March 2025 was attributed to design revisions and delays in obtaining necessary approvals. Several flood protection works were planned under this head, including a major project to construct a protection wall on the right bank main canal of the Kun River at Village Moti Kantadi, Taluka Godhra. However, due to these delays, only half of the planned work was completed, resulting in savings during the current financial year.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2700.04.101.02 Other Maintenance Expenditure	O R	700.00 (+)429.98	1,129.98	1,129.98	0.00	Additional fund of ₹429.98 lakh was made in March 2025 through reappropriation mainly due to spillover work costs. This was accompanied by expenditure on canal maintenance activities, outsourced bills from all subdivisions, vehicle repair and maintenance, and additional diesel expenses.
(ii) 2700.05.101.01 Work Charged Establishment	O R	1,409.00 (+)1,111.49	2,520.49	2,516.39	(-)4.10	Additional fund of ₹1,111.49 lakh was made in March 2025 through reappropriation mainly due to payments made for gratuity and encashment of 300 days of leave to Workcharge/Rojmadar employees.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2700.05.101.02 Other Maintenance Expenditure	O R	1,880.00 (+)670.00	2,550.00	2,549.98	(-)0.02	Additional fund of ₹670.00 lakh was made in March 2025 through reappropriation mainly due to retirement of Workcharge/Rojmadar employees without subsequent recruitment, necessitating outsourcing of staff against existing vacant posts. This, along with increased minimum wages notified by the Government for outsourced personnel including those engaged in gate operation work, and additional expenditure on canal cleaning and emergency maintenance works under the Sujalam Sufalam Jal Abhiyan Yojana due to flood-related damages, contributed to the overall excess expenditure under this head.
(iv) 2700.06.101.02 Other Maintenance Expenditure	O R	900.00 (+)100.00	1,000.00	1,000.00	0.00	Additional fund of ₹100.00 lakh was made in March 2025 through reappropriation mainly due to the requirement of carrying out repair and maintenance works of main canals, branches, distributaries, and other related infrastructure under the Ukai-Kakrapar scheme. As water is supplied throughout the year through perennial canals in the command area, additional funds were necessary to ensure uninterrupted and efficient water delivery.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2700.17.101.01 Work Charged Establishment	O R	98.00 (+)42.00	140.00	140.00	0.00	Additional fund of ₹42.00 lakh was made in March 2025 through reappropriation mainly due to payments made towards gratuity and encashment of 300 days of earned leave to Workcharge/Rojmadar employees.
(vi) 2701.80.800.12 Payment to Sardar Sarovar Narmada Nigam Limited towards water charges	O R	8,000.00 (+)40,000.00	48,000.00	48,000.00	0.00	Additional fund of ₹40,000.00 lakh was made in March 2025 through reappropriation mainly due to the requirement of additional funds for clearing the pending water charges payable to the Sardar Sarovar Narmada Nigam by the Water Resources Department.
(vii) 2701.80.800.84 IRG-141 Maintenance and Repairs	O R	3,436.00 (+)767.03	4,203.03	4,199.18	(-)3.85	Additional fund of ₹767.03 lakh was made in March 2025 through reappropriation mainly due to payment of 300 days leave salary to Rojamdar employees and expenses incurred for gate operation and irrigation management, which were executed through tenders following the retirement of temporary staff such as Chowkidars, Workcharged, and Rojamdar personnel. Additionally, spillover works, canal maintenance, outsourcing bills of all subdivisions, and increased costs related to vehicle repairs, maintenance, and diesel consumption contributed to the excess expenditure.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2702.03.102.84 MNR-245 Maintenance and Repairs	O R	72,056.00 (+)24,697.43	96,753.43	96,752.52	(-)0.91	Additional fund of ₹24,697.43 lakh was made in March 2025 through reappropriation mainly due to pumping of water for a longer duration than anticipated, resulting in higher expenditure. Additionally, pending PGVCL electricity bills for the last three months of 2023–24 were settled in the fiscal year 2024–25 due to earlier fund shortages, contributing to the increased requirement.

4. In view of the final saving of *₹780.74 lakh (52.05%)* in the appropriation, the Original provision of *₹ 1,500.00 lakh* could have been curtailed.

5. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2700.80.101.01 Payments of decretal amount pertaining to service matter	O R	*1,500.00* *(-)781.68*	*718.32*	*719.26*	*(+)0.94*	Withdrawal of provision of *₹781.68 lakh* through surrender in March 2025 was attributed to lower-than-anticipated expenditure against a lump sum provision made for payments to applicants in court cases related to service matters. As actual disbursements are made strictly in accordance with the Honourable Court's orders, the expenditure remained lower than estimated, resulting in savings.

CAPITAL

6. Though there was an ultimate saving of ₹ 2,58,344.66 lakh in the grant; only ₹ 2,53,315.20 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 5,029.46 lakh. This highlights the need for strengthening budgetary forecasting and financial management, emphasizing the importance of timely assessment and monitoring of fund utilization. In view of the final saving of ₹ 2,58,344.66 lakh (27.50%) in the grant, the Original provision of ₹9,39,528.00 lakh could have been curtailed.

7. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4402.00.001.01 IRG-38 Direction	O R	107.00 (-)35.13	71.87	71.86	(-)0.01	Withdrawal of provision of ₹35.13 lakh through surrender in March 2025 was attributed to continued vacancy of sanctioned posts. (i) Out of the 16 sanctioned posts in the Ghed Sub-Division of Porbandar District, 7 posts remained vacant throughout the financial year, and (ii) the continued vacancy of these posts led to unutilized salary provisions, resulting in savings under the relevant budget head.
(ii) 4700.11.101.04 ERM Works	O R	2,550.00 (-)300.00	2,250.00	2,249.99	(-)0.01	Withdrawal of provision of ₹300.00 lakh through reappropriation in March 2025 was attributed to delays in obtaining Administrative Approval (A.A.) and reduced expenditure due to lower tender rates and non-initiation of new works. (1) A saving of ₹1.15 crore occurred as several works were at the A.A. stage at the government level, tenders were below the estimated cost, and no new works were undertaken by the Nadiad Irrigation Division. (2) In another case, the proposal for A.A. remained under scrutiny, delaying approval and preventing timely execution of the planned work, resulting in less expenditure compared to the original provision.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 4701.20.101.04 Other Works	O R	37.00 (-)31.00	6.00	6.00	0.00	Withdrawal of provision of ₹31.00 lakh through surrender in March 2025 was attributed to delays in project execution due to adverse site conditions. Elevated water levels at dam sites and persistent rainfall during the monsoon season impeded construction activities, resulting in unspent allocations and subsequent savings under the current budget provisions.
(iv) 4701.26.101.01 Dam and Appurtenant works	O R	100.00 (-)99.01	0.99	0.99	0.00	Withdrawal of provision of ₹99.01 lakh through surrender in March 2025 was attributed to non-receipt of necessary approvals for the Land Acquisition (LAQ) proposal submitted for the project. As a result, the planned expenditures could not be executed, leading to savings under the current budget allocation.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 4701.41.101.02 Dam Rehabilitation and Improvement Program (Externally Aided Project)	O R	12,500.00 (-)5,391.00	7,109.00	7,108.77	(-)0.23	Withdrawal of provision of ₹5,391.00 lakh through surrender in March 2025 was attributed to delays and lower-than-estimated expenditures under the Dam Rehabilitation and Improvement Project (DRIP). (1) The Dharoi Dam grouting work was delayed due to approval issues and fluctuating water levels; (2) hydro-mechanical works were deferred owing to redesign requirements as per updated standards; and (3) re-tendering was required for several projects such as dam resection, asphalt road, and sedimentation, while delayed awarding of the Machhundari spillway repair further contributed to the unspent funds.
(vi) 4701.44.101.01 PIM Works	O R	1,046.00 (-)236.26	809.74	808.64	(-)1.10	Withdrawal of provision of ₹236.26 lakh through surrender in March 2025 was attributed to *

*delays, administrative reallocation, and pending approvals affecting multiple components. (1) Satnagar and Elol UGPL works were delayed due to standing crops in fields, resulting in unutilized budget; (2) desilting works in Mazam and Meshwo canals received administrative approval under a different budget head (4700-11-ERM), reducing expenditure under the original provision; (3) lower-than-expected expenditure across four ongoing projects led to savings of ₹0.1575 crore; (4) provision for NGO engagement under PIM (Bhadar-II Distributary) remained unspent due to pending approvals, while Aji-2 structural work was funded under a different head; (5) minor canal works could not be executed due to inactive Water User Associations (WUAs), shifting the works to the 4700-11-ERM head; and (6) unexecuted PIM canal works, such as canal repair, syphon maintenance, and desilting, remained at the estimate stage due to seasonal and site-related constraints, leading to savings.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 4701.66.101.01 Construction of Weir	O R	15,000.00 (-)14,095.38	904.62	904.62	0.00	Withdrawal of provision of ₹3,564.36 lakh through surrender and of ₹10,531.02 lakh through reappropriation in March 2025 was attributed to mid-year sanction of the Detailed Project Report (DPR) and tender for constructing a weir on the Mahi River at Poicha (K), Taluka Savli. As a result, the anticipated expenditures for the fiscal year 2024–25 were deferred. The project, estimated at ₹308.43 crore and intended to irrigate approximately 7,200 hectares across 49 villages, could not incur full expenses within the year, resulting in savings under the originally allocated budget provision.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 4701.67.101.01 Dam and Appertanunt Works	O R	75.00 (-)53.08	21.92	21.92	0.00	Withdrawal of provision of ₹53.08 lakh through surrender in March 2025 was attributed to non-execution of planned repair and grouting work at Rana Khirsara R.R.P. The grant allocated for components including the bucket, pier bucket, non-overflow (NOF) section, and junction wall was not demanded during the current fiscal year due to delays in the design review by the CDO and the pending site inspection by the Gujarat Engineering Research Institute (GERI), Vadodara. Consequently, the planned expenditure could not be executed, resulting in savings under the designated budget head.
(ix) 4701.71.052.90 Capital Assistance for irrigation Infrastructure Sauni Yojana	O R	43,192.00 (-)4,897.70	38,294.30	33,379.17	(-)4,915.13	Withdrawal of provision of ₹4,897.70 lakh through surrender in March 2025 was attributed to *
* delays in administrative and technical approvals. (i) The tender processes for village pond development in 44 villages and an additional 41 villages remained at the price bid approval stage pending government sanction, with approximately 3 km of related works also awaiting technical sanction, along with pending approvals for Additional Links 1 and 4, including Administrative Approval (AA) and Technical Sanction (TS); and (ii) delays in approvals for the L2P9, Meghwadia Pipeline-SCV, and Bhimdad Pipeline-SCV projects led to postponement in the issuance of work orders, resulting in savings under this head. Reasons for the final saving of ₹4,915.13 lakh have not been intimated (August 2025)						

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 4701.72.101.01 Other Works	O R	12,573.00 (-)8,656.06	3,916.94	3,913.15	(-)3.79	Withdrawal of provision of ₹8,656.06 lakh through surrender in March 2025 was attributed to administrative reorganization. Mazam Sub-Division No. 2, Modasa, which was previously under the AIPC, was officially transferred to the Panam Yojana Circle, Godhra, as per Government Letter No. NWRWSKD/MSM/e-file/13/2023/10215/Section G2 dated 06/02/2024. As a result, the anticipated expenditures under the original budget provision were not incurred, leading to savings for the current fiscal year.
(xi) 4701.73.101.90 Capital Assistance for irrigation Infrastructure L I Schemes fom NMC to Various reservoirs/ponds etc	O R	1,00,650.00 (-)26,030.96	74,619.04	74,618.88	(-)0.16	Withdrawal of provision of ₹14,486.68 lakh through surrender and of ₹11,544.28 lakh through reappropriation in March 2025 was attributed to *
*unbooked expenditures due to delays in project execution. (i) An amount of ₹24.4328 crore remained unbooked in the Dindrol-Mukteshwar Pipeline Project due to delays in supplying power connections at pumping stations, resulting in the project being ongoing and savings in the current fiscal year; (ii) in the Kasra-Dantiwada Pipeline Project (KDPL), Package-I expenditures remained unbooked due to delays in power connections, postponed Head Regulator construction, and deferred railway crossing work pending necessary approvals, while Package-II expenditures remained unbooked due to delays in land acquisition, alignment changes arising from farmers' concerns, and pending crossing permissions, all contributing to postponement; and (iii) ₹148.8125 crore remained unbooked in the Tharad-Dhanera and Deodar-Lakhani Pipeline Projects as both are currently at the tender evaluation stage, leading to savings in the present financial year.						

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 4701.74.101.90 Capital Assistance for irrigation Infrastructure One million acre feet flood water and Bandhara for Kachchh region	O R	2,70,700.00 (-)1,38,413.30	1,32,286.70	1,32,286.24	(-)0.46	Withdrawal of provision of ₹90,571.51 lakh through surrender and of ₹47,841.79 lakh through reappropriation in March 2025 was attributed to *
*delays in execution of the proposed EPC (Engineering, Procurement, and Construction) work. The delays were caused by multiple factors, including pending permissions from departments such as Forest, Railways, PGVCL, GETCO, R&B, and SSNNL; resistance from farmers demanding compensation for standing crops; enforcement of the Code of Conduct delaying Sections 3 and 6; shortage of coil material affecting manufacturing and timely supply of the main pipeline; delayed procurement of pumps for the pumping station; and failure of the appointed consultant for Bandhara construction to submit required proposals within the stipulated time. These factors cumulatively led to a reduction in the grant amount.						
(xiii) 4701.80.001.01 Direction	O R	1,056.00 (-)383.64	672.36	658.90	(-)13.46	Withdrawal of provision of ₹383.64 lakh through surrender in March 2025 was attributed to savings arising from vacant sanctioned posts remaining unfilled during the current financial year. Reasons for the final saving of ₹13.46 lakh have not been intimated (August 2025)
(xiv) 4701.80.001.02 Administration	O R	6,230.00 (-)1,298.38	4,931.62	4,939.61	(+)7.99	Withdrawal of provision of ₹1,298.38 lakh through surrender in March 2025 was attributed to savings arising from vacant sanctioned posts remaining unfilled during the current financial year. Reasons for the final excess of ₹7.99 lakh have not been intimated (August 2025)

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xv) 4701.80.800.03 IT Hardware and Software	O R	2,299.00 (-)1,227.95	1,071.05	1,070.66	(-)0.39	Withdrawal of provision of ₹1,227.95 lakh through surrender in March 2025 was attributed to the procurement of printers, scanners, and multi-function machines through bulk bidding by GIL being at the tender stage, resulting in no expenditure incurred during the current financial year.
(xvi) 4701.83.101.01 Canals and Branches	O R	14,338.00 (-)4,481.87	9,856.13	9,871.19	(+)15.06	Withdrawal of provision of ₹4,481.87 lakh through surrender in March 2025 was attributed to *
* delays in execution and administrative processes across multiple projects. (i) Unutilized provisions for consultancy-based canal system development works occurred due to delays in proposal submissions; (ii) savings of ₹2.6764 crore arose in the Shedhi Irrigation Division as two planned works did not commence due to pending approvals; (iii) the Deo Irrigation Scheme and Rajwasna Rubber Dam works were postponed due to late technical sanctions and pending tender approvals; (iv) the Ghee Irrigation Scheme's bituminous road work was delayed owing to slow removal of electric poles and pending material tests, leaving funds unspent; (v) budget allocations in Shingoda, Raval, and Machhundri Schemes remained underutilized due to delays in technical approvals and proposal processing despite administrative approvals; (vi) miscellaneous project delays due to cancellation, retendering, low-cost bids, and seasonal impacts contributed to savings; (vii) pending tender approvals and repeated tendering caused delays in Bhadar-1 and Malgadh works, further impacted by slow progress and monsoon conditions; and (viii) administrative delays prevented execution of several planned works, resulting in savings in the current financial year.Reasons for the final excess of ₹15.06 lakh have not been intimated (August 2025)						

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 4701.83.101.02 Converting Existing Flow canal system into Lift irrigation scheme of Saurashtra region	O R	257.00 (-)185.00	72.00	71.99	(-)0.01	Withdrawal of provision of ₹185.00 lakh through surrender in March 2025 was attributed to significant delays in construction activities due to the contractor's slow progress. The remaining canal structures under Sections 01 and 02—including canal cutting, wing walls for existing cross-drainage works, causeways across drains, and other miscellaneous tasks—were delayed despite multiple notices issued to expedite the work. The contractor's failure to act led to termination of the contract, resulting in expenditure being less than the budget provision and thereby causing savings under the allocated budget for the current fiscal year.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xviii) 4701.83.101.03 Distributaries and Water Courses	O R	2,300.00 (-)889.00	1,411.00	1,411.00	0.00	Withdrawal of provision of ₹889.00 lakh through surrender in March 2025 was attributed to non-initiation of planned works due to pending approvals. (i) Savings of ₹3.9582 crore occurred in the Shedhi Irrigation Division, Nadiad, as five planned works could not be initiated owing to approvals still under correspondence; and (ii) delays in the project were caused by pending scrutiny of the proposal for Administrative Approval (AA), which was not received timely, leading to postponement of the planned work.
(xix) 4702.00.101.02 Minor Irrigation	O R	40,281.00 (-)37,386.15	2,894.85	8,455.41	(+)5,560.56	Withdrawal of provision of ₹37,386.15 lakh through surrender in March 2025 was attributed to *
*deferment, delays, and policy-related factors affecting multiple projects. (i) The DON PINS pilot under the PINS Project was the only component under consideration, with other projects deferred, leading to reduced grant demand; (ii) the Mandvi and Mangrol Lift Schemes were under the tender process, resulting in expected savings; (iii) the Und-4 Drip Irrigation Project was dropped due to lack of farmer consent, causing savings; (iv) delays from re-tendering and monsoon conditions led to savings of ₹6.10 crore; (v) implementation of micro irrigation was delayed due to pending consultancy appointment and DPR submission; (vi) ₹25.00 crore remained unutilized due to pending government policy guidelines; (vii) Droneshwar and Shingoda pick-up weirs remained at the approval stage, deferring expenditure; (viii) no execution or spending occurred on the Lift Irrigation Scheme (₹289.69 crore) as it remains under discussion; and (ix) the grant for canal-based projects within GWRDC remained unutilized as focus shifted to groundwater works.Reasons for the final excess of ₹5,560.56 lakh have not been intimated (August 2025)						

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xx) 4702.00.101.03 Construction of Barrage on River Narmada Near village Bhadbhut	O R	1,16,681.00 (-)36,463.00	80,218.00	80,217.54	(-)0.46	Withdrawal of provision of ₹36,463.00 lakh through surrender in March 2025 was attributed to savings caused by a delay in land acquisition, specifically the delay in issuance of the land award.
(xxi) 4702.00.101.90 Capital Assistance for irrigation Infrastructure Minor Irrigation Works	O R	91,760.00 (-)16,939.81	74,820.19	69,251.49	(-)5,568.70	Withdrawal of provision of ₹16,939.81 lakh through surrender in March 2025 was attributed to *
* delays in approvals, legal issues, and reassignment of works. (i) Departmental approval regarding exemption of the enforcement agency from executing the check dam work at Loliya was pending; (ii) progress on the Madhavgarh-Ambod Barrage work was delayed due to a legal dispute involving the contractor, despite issuance of the work order; (iii) certain works were reassigned to the Atal Bhujal Yojana, reducing expenditure under this budget head; and (iv) technical and administrative delays—such as changes in concrete grade, Schedule of Rates updates, delays in estimate approvals, lower tender rates, and water presence at dam sites—resulted in unutilized funds.Reasons for the final saving of ₹5,568.70 lakh have not been intimated (August 2025)						
(xxii) 4702.00.800.02 Drip Contribution of Pressurize Irrigation Network System for Tube Wells of GWRDC	O R	600.00 (-)400.00	200.00	200.00	0.00	Withdrawal of provision of ₹400.00 lakh through surrender in March 2025 was attributed to a reduction in grant requirement for the Micro Irrigation System (MIS) implementation in Mehsana district. This was due to the revision of demand based on the actual number of farmer agreements and the progress of work.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiii) 4711.01.103.01 Flood Control Works	O R	38,319.00 (-)18,168.16	20,150.84	19,498.84	(-)652.00	Withdrawal of provision of ₹18,168.16 lakh through reappropriation in March 2025 was attributed to *
* delays in execution and pending approvals across multiple projects. (i) The Rel River Project (Dhanera) remained incomplete within the scheduled timeframe, resulting in unspent budget; (ii) revised approvals for the changed scope of the Chikariyo River project (Vahana, Patan) were delayed; (iii) administrative and tender approvals were pending for projects worth ₹55.25 crore at Magod Dungari, Nargol Bandar, and Udvada; (iv) the Panjar Bay and Sankheshwar Mahadev projects remained in the tender approval stage with no expenditure; (v) Coastal Protection at Onjal Machhiwad awaited CRZ clearance, leading to no fund utilization; (vi) the Dumas-Sultanabad R.T. Wall Repair faced delays due to high tides; and (vii) the Watershed project at GIFT City was halted due to alignment and design delays, all of which contributed to savings. Reasons for the final saving of ₹652.00 lakh have not been intimated (August 2025)						
(xxiv) 4711.03.001.01 IRG-90 Direction	O R	174.00 (-)58.11	115.89	115.89	0.00	Withdrawal of provision of ₹58.11 lakh through reappropriation in March 2025 was attributed to savings arising from 8 vacant posts out of 18 sanctioned positions.
(xxv) 4711.03.001.02 IRG-90 Administration	O R	1,024.00 (-)132.10	891.90	891.27	(-)0.63	Withdrawal of provision of ₹132.10 lakh through reappropriation in March 2025 was attributed to savings arising from 43 vacant posts out of 120 sanctioned positions.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvi) 5452.01.101.90 Capital Assistance for irrigation Infrastructure Development of Dharoi Dam Area	O R	48,000.00 (-)24,500.00	23,500.00	23,500.00	0.00	Withdrawal of provision of ₹24,500.00 lakh through surrender in March 2025 was attributed to delays in the ongoing tourism development project at Dharoi Dam. Specifically, in Package-1 and Package-2, challenges related to land acquisition, obtaining departmental approvals, and utility shifting prevented timely site possession, leading to reduced expenditures compared to the original budget provision and resulting in savings.

8. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4700.11.101.01 Canals and Branches	O R	13,730.00 (+)4,853.72	18,583.72	18,581.19	(-)2.53	Additional fund of ₹4,853.72 lakh was made in March 2025 through reappropriation mainly due to *

* inclusion of additional works approved at the request of the Hon'ble MLA, including new canal lining, structure repairs, road works over canals, and restructuring of 40-year-old structures, resulting in excess expenditure of ₹9.1368 crore beyond the original provision for 2024–25. Additionally, ongoing major road works worth ₹10.71 crore, continuing canal lining and modernization works under the Divisional Office requiring settlement of pending bills, compensation payments with applicable interest as per Revenue Department circular dated 02/01/2025 for land acquired prior to the award date (scheduled for 20/02/2025), and grants needed for past obligations under the Ukai Kakrapar Scheme and repair works during the canal closure period from 18/12/2024 to 22/01/2025 further necessitated the reappropriation.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4700.11.101.03 Distributaries and Water Courses	O R	4,050.00 (+)3,607.45	7,657.45	7,657.45	0.00	Additional fund of ₹3,607.45 lakh was made in March 2025 through reappropriation mainly due to the temporary closure of canal water flow during the Rabi season, with the consent of local beneficiaries, which facilitated faster-than-anticipated execution of canal-related works. This enabled a higher volume of work in the last quarter of 2024–25, thereby leading to excess expenditure under this head.
(iii) 4700.15.101.01 PIM Works	O R	3,069.00 (+)2,373.46	5,442.46	5,438.91	(-)3.55	Additional fund of ₹2,373.46 lakh was made in March 2025 through reappropriation mainly due to the requirement of additional grants beyond the original provision for the Ukai Kakrapar project. The project covers 2,65,389 hectares under the Surat Irrigation Circle and is served by 461 irrigation cooperative societies irrigating 1,73,753 hectares. The increased budgetary need arose from outstanding old liabilities and representations from societies and farmers, along with canal closure works carried out for 36 days from December 2024 to January 2025, which affected overall project progress.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4701.37.101.01 Dam and Appurtenant works	O R	45.00 (+)40.00	85.00	85.00	0.00	Additional fund of ₹40.00 lakh was made in March 2025 through reappropriation mainly due to deferment of planned expenditure for the repair and strengthening work of the approach road from NH 8-B. The work, initially scheduled for fiscal year 2023–24, was delayed owing to a shortage of asphalt at Indian Oil Corporation Limited (IOCL) outlets caused by heightened demand, resulting in the associated costs being incurred in the subsequent fiscal year, 2024–25.
(v) 4701.41.101.01 Dam Safety works	O R	33,086.00 (+)3,475.82	36,561.82	36,560.19	(-)1.63	Additional fund of ₹3,475.82 lakh was made in March 2025 through reappropriation mainly due to *
*emergency restoration works under minor irrigation schemes caused by heavy monsoon, leading to budget overruns. This included deposit of ₹16.34 crore for replacement of 10 radial gates against an estimate of ₹17.00 crore, exceeding the original allocation; completion of 22 spillover projects along with timely execution of planned works; additional funds required for strengthening works at Kakrapar Weir including LBHR, RBHR, foot overbridge, and efflux dams; urgent dam safety and structural restoration works at Hiran-II Dam; flood damage repairs in 2024 to gates and mechanical systems under Bhadar-II, Machhu-2, and Bhogavo-I projects; and extra funds needed for additional dam safety works outside DRIP at Panam Dam (₹2.07 crore) and Hadaf Dam (₹2.30 crore) for critical safety measures.						

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 4701.57.101.01 Augmentation Works	O R	17,060.00 (+)39,553.08	56,613.08	56,613.06	(-)0.02	Additional fund of ₹39,553.08 lakh was made in March 2025 through reappropriation mainly due to accelerated progress of the Mahi River-based lift irrigation scheme covering 134 lakes in Kapadvanj, Kathlal, and Galteshwar of Kheda district, as well as Balasinor taluka of Mahisagar district. Although a budgetary provision of ₹120.00 crore was made for 2024–25, the timely completion of technical approvals, DPR, and tendering led to issuance of the work order on 16-03-2024. The executing agency promptly mobilized full manpower and machinery, resulting in rapid and smooth execution and an incurred expenditure of ₹401.7508 crore, necessitating an excess grant under this head.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 4701.70.101.01 Other Works	O R	2,000.00 (+)4,106.91	6,106.91	6,104.22	(-)2.69	Additional fund of ₹4,106.91 lakh was made in March 2025 through reappropriation mainly due to payment of ₹17.06 crore at Lakroda and Anodia towards land acquisition awards issued by the Deputy Collector, which included a financial liability of 15% interest per day under Section 80. The absence of prior intimation for award announcements resulted in no provision for these expenditures in the original budget estimate, thereby increasing the grant requirement. Additionally, further payments towards land acquisition and crop compensation cases as per court verdicts caused expenditures to exceed the initial budget allocations.
(viii) 4701.80.052.01 Tools and Plant/Vehicles	O R	1,696.00 (+)228.78	1,924.78	1,924.77	(-)0.01	Additional fund of ₹228.78 lakh was made in March 2025 through reappropriation mainly due to the procurement of two dozers as directed by the Hon'ble Chief Minister during the Department's review meeting. The machinery was required to facilitate essential earthwork activities under the Sujlam Suflam Jal Abhiyan, resulting in expenditures exceeding the original budget provision.

Grant No. 66 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 4701.80.800.02 Payment of compensation of land acquisition Under Section 28-A	O R	550.00 (+)393.74	943.74	876.21	(-)67.53	Additional fund of ₹393.74 lakh was made in March 2025 through reappropriation mainly due to a lump sum provision made for payments to applicants in land acquisition court cases, where payments were made in accordance with the Honorable Court's orders, resulting in an excess grant requirement. Reasons for the final saving of ₹67.53 lakh have not been intimated (August 2025)
(x) 4711.03.103.01 Drainage Works	O R	18,101.00 (+)29,902.65	48,003.65	48,623.82	(+)620.17	Additional fund of ₹29,902.65 lakh was made in March 2025 through reappropriation mainly due to *
*initiation of additional works and accelerated project timelines based on proposals from elected representatives and administrative offices, resulting in earlier expenditures. This was further compounded by emergency maintenance activities due to flood damage during the Kharif season; payments made to the Irrigation Mechanical Department for machinery used in ongoing projects; major works such as the ₹12.90 crore Chorkhadi project pending tender approval; increased deposits to the Mechanical Department for river rejuvenation works led by the Dholakia Foundation, particularly for the Ladbi River; unforeseen drain and pipeline cleaning in North Gujarat due to below-average rainfall; escalated expenses under the Ukai-Kakrapar scheme for machinery deployment in drain cleaning and construction of box culverts; and increased budget provision for a ₹180 crore deposit to the Vadodara Municipal Corporation for the Vishwamitri River Revival and Redevelopment Project. Reasons for the final excess of ₹620.17 lakh have not been intimated (August 2025)						

9. Funds amounting to *₹ 1,156.12 lakh* were surrendered from the appropriation in March 2025 ; the saving ultimately worked out to only *₹ 1,089.89 lakh* , resulting in excessive surrender to the extent of *₹ 66.23 lakh* . In view of the final saving of *₹ 1,089.89 lakh (17.79%)* in the appropriation, the Original provision of *₹6,12,500.00 lakh* could have been curtailed.

10. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4701.80.800.01 Payment of Decretal Amount for Compensation of Land Acquisition	O R	*6,125.00* *(-)1,156.12*	*4,968.88*	*5,035.11*	*(+)66.23*	Withdrawal of provision of *₹1,156.12 lakh* through surrender in March 2025 was attributed to lower-than-anticipated expenditure against a lump sum provision made for payments to applicants in the land acquisition court case. As actual payments were made strictly as per the Honorable Court's orders, savings arose under this head. Reasons for the final excess of ₹66.23 lakh have not been intimated (August 2025)

Grant No. 66 Concld.

Suspense Transactions -

13. Provision under the grant includes ₹ 40.00 lakh utilized under "Suspense account". The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No. 84. The break-up of 'Suspense' transactions in this grant in 2024-25 is given below together with the opening and closing balances, under the different sub heads of 'Suspense':-

Sub-head		Opening balance on 01 April 2024 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2025 (Aggregate) (Debit +) (Credit -)
Stock		(+) 6,975.22	0.00	0.00	(+) 6,975.22
Miscellaneous Works Advances		(+) 590.99	0.00	0.00	(+) 590.99
Workshop-Suspense		(+) 3,964.43	64.95	0.00	(+) 4,029.38
TOTAL		(+) 11,530.65	64.95	0.00	(+) 11,595.60

GRANT NO.: 67 WATER SUPPLY

(Major Head : 2215 - Water Supply and Sanitation, 4215 - Capital Outlay on Water Supply and Sanitation)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		2,85,94,00 59,00,00	3,44,94,00	3,44,94,00	0	0
CAPITAL					
Voted					
Original Supplementary		45,34,12,00 2,19,14,00	47,53,26,00	45,48,21,90	(-)2,05,04,10	2,05,04,00

Notes and Comments

CAPITAL

In view of the final saving of ₹ 20,504.10 lakh in the grant, the Supplementary provision of ₹ 21,914.00 lakh obtained in February 2025 could have been curtailed.

GRANT NO.: 68 OTHER EXPENDITURE PERTAINING TO NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

(Major Head : 2049 - Interest Payments, 7610 - Loans to Government Servants, etc.)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Charged						
Original		*1,70,00,000*				
Supplementary			*1,70,00,00*	*1,60,61,02*	*(-)9,38,98*	*9,36,11*
CAPITAL						
Voted						
Original		32,00,000				
Supplementary			35,00	35,00	0	5,00

Notes and Comments

CAPITAL

Fund amounting to ₹5.00 lakh was surrendered from the grant in March 2025. However, since the entire provision was fully utilized and no actual saving was available in the grant, the surrender has resulted in an excess.

PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

GRANT NO.: 69 PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		12,72,000			
Supplementary			12,72,000	9,56,73	(-)3,15,27	3,15,28

Notes and Comments

REVENUE

In view of the final saving of ₹315.27 lakh in the grant, the Original provision of ₹1,272.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.01 Panchayats, Rural Housing and Rural Development Department	O R	1,221.00 (-)283.12	937.88	937.88	0.00	Withdrawal of provision of ₹273.47 lakh through surrender and of ₹9.65 lakh through reappropriation in March 2025 was attributed to less expenditure arising from certain posts in various cadres remaining vacant for different durations during the year, resulting in lower outgo on salary, dearness allowance, and house rent allowance. Additionally, the actual hike in dearness allowance was lower than estimated, leading to availability of ₹2.81 crore for surrender.

Grant No. 69 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2251.00.090.03 Information and Technology	O R	50.00 (-)41.81	8.19	8.19	0.00	Withdrawal of provision of ₹41.81 lakh through surrender in March 2025 was attributed to non-procurement of IT hardware during the financial year 2024–25, against the provision of ₹50.00 lakh made for the purchase and maintenance of computers, printers, and other electronic items required for departmental office work.

GRANT NO.: 70 COMMUNITY DEVELOPMENT

(Major Head : 2015 - Elections, 2070 - Other Administrative Services, 2515 - Other Rural Development Programmes, 2801 - Power, 4515 - Capital Outlay on other Rural Development Programmes)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		49,81,66,000			
Supplementary			49,81,66,00	43,34,32,88	(-)6,47,33,12	6,47,05,09
Charged					
Original		*2,00*			
Supplementary		*0*	*2,00*	*0*	*(-)2,00*	*2,00*
CAPITAL					
Voted					
Original		1,86,50,000			
Supplementary			1,86,50,00	1,52,40,31	(-)34,09,69	34,09,69

Notes and Comments

REVENUE

1. Though there was an ultimate saving of ₹ 64,733.12 lakh in the grant; only ₹ 64,705.09 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 28.03 lakh. In view of the final saving of ₹64,733.12 lakh (12.99%) in the grant, the Original provision of ₹4,98,166.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2015.00.109.01 Panchayats Elections	O R	4,255.00 (-)2,357.81	1,897.19	1,897.19	0.00	Withdrawal of provision of ₹2,357.81 lakh through surrender in March 2025 was attributed to the non-requirement of procuring power packs for EVMs and the absence of pending grant allocation to Panchayats and Samras Gram Panchayats. A total amount of ₹2315.74 lakh remained unutilized, including ₹1943.50 lakh under the grant-in-aid component and ₹372.24 lakh for the procurement of machine materials. Additionally, as this is a demand-based scheme, lower demand from districts contributed to the savings.
(ii) 2515.00.001.01 Additional Establishment for audit Work for Gram Panchayats	O R	96.00 (-)37.70	58.30	58.30	0.00	Withdrawal of provision of ₹37.70 lakh through surrender in March 2025 was attributed to receipt of lower demand from districts under this demand-based scheme, resulting in unutilized provision.
(iii) 2515.00.001.02 IEC activity (information,educatio n and communication)	O R	1,100.00 (-)531.82	568.18	568.18	0.00	Withdrawal of provision of ₹531.82 lakh through surrender in March 2025 was attributed to the absence of further demand from districts under the Record Digitisation Scheme, resulting in unutilized provision.

Grant No. 70 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2515.00.003.03 Training Expense	O R	100.00 (-)73.11	26.89	26.89	0.00	Withdrawal of provision of ₹73.11 lakh through surrender in March 2025 was attributed to non-utilisation of the allocated provision due to no demand being received from any training centre under this particular grant.
(v) 2515.00.101.01 Assistance to Panchayati Raj Institution for Recurring Expenditure on personnel retained on National Extension Services pattern	O R	19,136.00 (-)2,378.00	16,758.00	16,758.00	0.00	Withdrawal of provision of ₹2,378.00 lakh through surrender in March 2025 was attributed to reduction of the grant by the Finance Department in the Revised Budget. As per the Revised Budget provisions, the entire allocated grant has been utilized.
(vi) 2515.00.101.02 Grants-in-aid to Panchayats for Supervisory Staff()	O R	22,483.00 (-)3,972.00	18,511.00	18,511.00	0.00	Withdrawal of provision of ₹3,972.00 lakh through surrender in March 2025 was attributed to non-filling of posts under the new item scheme, resulting in lower demand from the districts and consequently reduced expenditure.
(vii) 2515.00.101.03 Grants -in-aid for Salaries and Training of Village Panchayats Secretaries including Village Accountants	O R	69,185.00 (-)11,697.01	57,487.99	57,487.99	0.00	Withdrawal of provision of ₹10,153.23 lakh through surrender and of ₹1,543.78 lakh through reappropriation in March 2025 was attributed to reduction of the grant by the Finance Department in the Revised Budget. As per the Revised Budget allocation, the entire grant has been utilized.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2515.00.101.09 CDP-3 Strengthening of the Block Level Agencies	O R	1,618.00 (-)646.93	971.07	971.07	0.00	Withdrawal of provision of ₹646.93 lakh through surrender in March 2025 was attributed to receipt of lower demand under the demand-based scheme, as the districts submitted fewer requests, resulting in partial non-utilisation of the allocated provision.
(ix) 2515.00.101.11 Grants-in-aid to converted Gram Panchayats equivalent to 50% of the expenditure incurred by them on payment of Dearness Allowance to their staff	O R	59.00 (-)59.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹59.00 lakh through surrender in March 2025 was attributed to receipt of nil demand under the demand-based scheme, as less demand was received from the districts, resulting in partial non-utilisation of the allocated provision.
(x) 2515.00.101.14 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (60% Central) - GJ188(60-40 Partially Centrally Sponsored Scheme)	O R	2,100.00 (-)2,100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,100.00 lakh through surrender in March 2025 was attributed to non-receipt of the central share from the Government of India, resulting in non-utilization of the allocated provision under this head.
(xi) 2515.00.101.15 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (40% State) - GJ188	O R	1,400.00 (-)1,400.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,400.00 lakh through surrender in March 2025 was attributed to non-receipt of the central share from the Government of India, as a result of which the corresponding state share was also not released.

Grant No. 70 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2515.00.102.01 CDP- Development Commissioner	O R	1,286.00 (-)375.09	910.91	910.91	0.00	Withdrawal of provision of ₹375.09 lakh through surrender in March 2025 was attributed to non-filling up of vacant posts under the demand-based staff salary scheme. As several posts remained vacant, the districts raised less demand, resulting in unutilised provision.
(xiii) 2515.00.102.02 Gujarat Panchayat Services Selection Board	O R	1,619.00 (-)1,268.52	350.48	350.47	(-)0.01	Withdrawal of provision of ₹1,268.52 lakh through surrender in March 2025 was attributed to non-filling of posts during the year 2024–25. This includes 01 post of Accounts Officer (Class-2), 04 posts of Clerk, and 02 posts of Board Members, as the direct recruitment examination could not be conducted by the Gujarat Panchayat Service Selection Board due to non-receipt of the demand letter.
(xiv) 2515.00.102.04 CDP-5 Grant in aid to Gram Panchayats for construction of Panchayat Ghar and Quarter for Talati-cum-Mantri	O R	1,515.00 (-)181.55	1,333.45	1,333.45	0.00	Withdrawal of provision of ₹181.55 lakh through surrender in March 2025 was attributed to non-utilisation of funds due to the scheme being in its initial phase. The new scheme 'PDI' was launched during the current financial year, and as it is at an early stage of implementation, less demand was received, resulting in unutilised provision.

Grant No. 70 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xv) 2515.00.102.09 CDP-17 Infrastructure Development	O R	1,050.00 (-)737.41	312.59	312.59	0.00	Withdrawal of provision of ₹737.41 lakh through surrender in March 2025 was attributed to non-utilisation of funds due to the demand-based nature of the scheme. Less demand was received from district offices, particularly under the Vatan Prem Yojana, resulting in unutilised provision.
(xvi) 2515.00.102.17 Garib Kalyan Melo	O R	650.00 (-)131.47	518.53	518.53	0.00	Withdrawal of provision of ₹131.47 lakh through surrender in March 2025 was attributed to savings despite proper allocation of grants as per the provision. Each unit was allocated the grant appropriately; however, unutilised balances remained, resulting in savings.
(xvii) 2515.00.102.19 Scheme For selection of best village panchayats	O R	51,920.00 (-)21,893.88	30,026.12	30,126.12	(+)100.00	Withdrawal of provision of ₹21,893.88 lakh through surrender in March 2025 was attributed to non-utilisation of funds due to the demand-based nature of the scheme. As less demand was received from the district offices, the allocated provision remained partly unutilised. Reasons for the final excess of ₹100.00 lakh have not been intimated (August 2025)

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xviii) 2801.80.101.01 Subsidy to Gujarat Urja Vikas Nigam Ltd. On account of Supply of Free electricity to Water works of Village Panchayats/voluntary organisations.	O R	97,374.00 (-)16,101.00	81,273.00	81,273.00	0.00	Withdrawal of provision of ₹16,101.00 lakh through surrender in March 2025 was attributed to lower claims raised by Gujarat Urja Vikas Nigam Limited due to a reduction in FPPPA rates and tariff during the financial year 2024–25, resulting in partial non-utilisation of the budget provision.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2515.00.003.01 CDP-2 Training under Community Development Programme	O R	211.00 (+)43.78	254.78	254.78	0.00	Additional fund of ₹43.78 lakh was made in March 2025 through reappropriation mainly due to increased expenditure on record digitisation activities. Under this head, provision is made for expenditure related to record digitisation and IEC activity. The actual expenditure increased owing to digitisation of District and Taluka Panchayat records, which was difficult to anticipate at the time of preparing the Budget Estimates.

Grant No. 70 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2515.00.102.10 CDP-18 Seed Money to Village Panchayats	 O R	 2,500.00 (+)1,500.00	 4,000.00	 4,000.00	 0.00	Additional fund of ₹1,500.00 lakh was made in March 2025 through reappropriation mainly due to higher demand received from District Panchayats as compared to the initial estimates. The grant under this head is allocated based on the demands from District Panchayats, and the actual requirements exceeded the estimated provisions. Hence, reappropriation was made from savings under other sub-heads within the same demand.

4. Entite charged appropriation of *₹2.00 lakh* remained unutilised during the year.

CAPITAL

5. In view of the final saving of ₹3,409.69 lakh(18.28%) in the grant, the Original provision of 18,650.00 lakh could have been curtailed.

6. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4515.00.101.02 CDP-2 Training under community development programme	 O R	 2,000.00 (-)500.00	 1,500.00	 1,500.00	 0.00	Withdrawal of provision of ₹500.00 lakh through surrender in March 2025 was attributed to non-utilisation of provision under the original budget due to approval of the amount for the new Talim Center in the Revised Budget by the Finance Department during the current financial year.

Grant No. 70 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4515.00.102.01 CDP-1 Information and Technology	O R	1,000.00 (-)1,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,000.00 lakh through surrender in March 2025 was attributed to non-requirement of expenditure up to March 2025 as per project guidelines, since the Wi-Fi project is currently in the implementation phase.
(ii) 4515.00.102.03 CDP-17 Infrastructure Development	O R	1,850.00 (-)1,850.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,850.00 lakh through surrender in March 2025 was attributed to non-utilisation of funds due to the demand-based nature of the scheme. As no demand was received from the districts during the financial year, the provision remained unutilised.

GRANT NO.: 71 RURAL HOUSING AND RURAL DEVELOPMENT

(Major Head : 2049 - Interest Payments, 2215 - Water Supply and Sanitation, 2216 - Housing, 2501 - Special Programmes for Rural Development, 2505 - Rural Employment, 6216 - Loans for Housing)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		26,55,11,000	26,55,11,00	23,70,86,70	(-)2,84,24,30	2,59,24,30
Charged					
Original Supplementary		*7,28,46,000*	*7,28,46,00*	*7,28,45,00*	*(-)1,00*	*1,00*
CAPITAL					
Voted					
Original Supplementary		70,00 47,00	1,17,00	1,17,00	0	0

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 28,424.30 lakh in the grant; only ₹ 25,924.30 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 2,500.00 lakh. In view of the final saving of ₹28,424.30 lakh (10.71%) in the grant, the Original provision of ₹2,65,511.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2215.02.105.02 Swachh Bharat Mission-Gramin Scheme (60% Central) - GJ37(60-40 Partially Centrally Sponsored Scheme)	O R	11,278.00 (-)1,395.42	9,882.58	9,882.58	0.00	Withdrawal of provision of ₹1,395.42 lakh through surrender in March 2025 was attributed to proportionate adjustment in the State Share provision due to receipt of a lower grant from the Central Government. Against the approved Annual Implementation Plan (AIP) of ₹262.86 crore under Swachh Bharat Mission (Gramin) Phase II for the year 2024–25, ₹200.00 crore was received from the Central Government. Accordingly, the State Share provision of ₹175.24 crore (40%) was adjusted proportionately, resulting in unutilised allocation.
(ii) 2215.02.105.03 Swachh Bharat Mission-Gramin Scheme (40% State) - GJ37	O R	7,519.00 (-)930.62	6,588.38	6,588.38	0.00	Withdrawal of provision of ₹930.62 lakh through surrender in March 2025 was attributed to proportionate adjustment in the State Share provision due to receipt of a lower Central Share. Against the approved Annual Implementation Plan (AIP) of ₹262.86 crore under Swachh Bharat Mission (Gramin) Phase II for the year 2024–25, ₹200.00 crore was received as Central Share (60%). Accordingly, the corresponding State Share of ₹175.24 crore (40%) was adjusted, resulting in unutilised provision.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2215.02.105.04 Swachh Bharat Mission-Gramin Scheme (100% State Share)	O R	16,468.00 (-)3,225.00	13,243.00	13,243.00	0.00	Withdrawal of provision of ₹3,225.00 lakh through surrender in March 2025 was attributed to lower expenditure under the approved new item with 100% State Share, resulting in savings of ₹3,225.00 lakh.
(iv) 2215.02.105.99 Salary Expenses under Swachh Bharat Mission Gramin	O R	1,784.00 (-)1,784.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,784.00 lakh through surrender in March 2025 was attributed to non-incurrence of eligible expenditure under salary and allowances for Item 99, approved under 100% State Share, resulting in an unutilised provision of ₹1,784.00 lakh.
(v) 2216.03.105.02 Other Schemes for rural housing	O R	7,051.00 (-)5,811.00	1,240.00	1,240.00	0.00	Withdrawal of provision of ₹5,811.00 lakh through reappropriation in March 2025 was attributed to non-completion of housing units under the PMAY-G scheme. As per scheme guidelines, assistance is payable only upon completion of houses by the beneficiaries. For the financial year 2024–25, targets were allocated by the Government of India in September 2024, and construction is currently in progress. Consequently, due to the absence of completed units, expenditure remained lower, leading to surrender of the provisioned amount.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2216.03.105.99 Salary allowances under the Centrally Sponsored Scheme Pradhan Mantri Awas yojana Gramin	O R	1,000.00 (-)1,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,000.00 lakh through surrender in March 2025 was attributed to adequate grant allocation by the concerned Ministry of the Government of India, resulting in no additional requirement under the corresponding State provision.
(vii) 2501.05.101.05 Pradhan Mantri Krishi Sinchayee Yojana-Watershed Component (60% Central) - GJ29(60-40 Partially Centrally Sponsored Scheme)	O R	5,641.00 (-)3,111.00	2,530.00	0.00	(-)2,530.00	Withdrawal of provision of ₹3,111.00 lakh through surrender in March 2025 was attributed to less grant being released by the Government of India under this scheme, leading to proportionately lower expenditure and resulting in unutilized provision. Reasons for the final saving of ₹2,530.00 lakh have not been intimated (August 2025)
(viii) 2501.05.101.06 Pradhan Mantri Krishi Sinchayee Yojana-Watershed Component (40% State) - GJ29	O R	3,760.00 (-)2,073.33	1,686.67	1,686.67	0.00	Withdrawal of provision of ₹2,073.33 lakh through surrender in March 2025 was attributed to less grant being released by the Government of India under this scheme, resulting in proportionately lower expenditure during the year.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2501.05.101.99 Salary allowances under the Centrally Sponsored Scheme Pardhan Mantri Krishi Sinchayee Yojana Watershed Component 2.0	O R	1,000.00 (-)1,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,000.00 lakh through surrender in March 2025 was attributed to adequate availability of grant for salary and other expenditures for the year 2024–25 from existing provisions, resulting in the entire additional allocation remaining unutilized.
(x) 2501.06.001.01 Strengthening of Block Level Administration	O R	10,924.00 (-)1,813.75	9,110.25	9,110.25	0.00	Withdrawal of provision of ₹1,813.75 lakh through surrender in March 2025 was attributed to non-filling up of vacant posts at the block level, resulting in lower expenditure during the financial year.
(xi) 2501.06.001.07 State Sponsored other item under District Rural Development Agency Administration(100% State)	O R	6,930.00 (-)1,233.62	5,696.38	5,696.38	0.00	Withdrawal of provision of ₹1,233.62 lakh through surrender in March 2025 was attributed to non-filling up of vacant posts at the district level, resulting in lower expenditure during the financial year.
(xii) 2501.06.001.08 IEC Schematic Propaganda Dissemination and S.B.C.C. program	O R	1,000.00 (-)375.00	625.00	625.00	0.00	Withdrawal of provision of ₹375.00 lakh through surrender in March 2025 was attributed to non-receipt of proposals under the schemes from the Commissioner, Rural Development, resulting in lower expenditure during the financial year.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 2501.06.101.07 Rural Self-Employment Training Institute(100% Centrally Sponsored Scheme) - GJ214	O R	1,200.00 (-)382.84	817.16	817.16	0.00	Withdrawal of provision of ₹382.84 lakh through surrender in March 2025 was attributed to non-utilisation of the existing allocation under the RSETI scheme due to delayed receipt and claim processing. An amount of ₹8.1716 crore was received in March 2025, while banks submit claims on a half-yearly basis—claims ending in September are submitted in October, after which grant proposals are processed. Although a proposal for additional grant is under consideration and a total grant of ₹12.00 crore is anticipated as per the budget for the current financial year, the existing allocation remained unutilised.
(xiv) 2501.06.101.99 Gujarat Livelihood Promotion LTD Salary allowance	O R	55.00 (-)55.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹55.00 lakh through surrender in March 2025 was attributed to sufficient grant availability for salary and other expenditures during the year 2024–25, resulting in no additional requirement under this head.
(xv) 2501.06.102.02 National Rural Economic Transformation Project (60% Central) - GJ213(60-40 Partially Centrally Sponsored Scheme)	O R	1,205.00 (-)834.74	370.26	370.26	0.00	Withdrawal of provision of ₹834.74 lakh through surrender in March 2025 was attributed to closure of the scheme with effect from 30/06/2024, and consequently, no grant was received from the concerned Ministry of the Government of India.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 2501.06.102.03 National Rural Economic Transformation Project (40% State) - GJ213	O R	803.00 (-)556.16	246.84	246.84	0.00	Withdrawal of provision of ₹556.16 lakh through surrender in March 2025 was attributed to closure of the scheme with effect from 30/06/2024, and consequently, no grant was received from the concerned Ministry of the Government of India.
(xvii) 2501.06.102.04 Mahila Kisan Sashaktikaran Pariyojana (60% Central Share)(60-40 Partially Centrally Sponsored Scheme)	O R	399.00 (-)399.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹399.00 lakh through surrender in March 2025 was attributed to withdrawal of targets for the year 2024–25 by the Ministry of Rural Development, as the targets of the previous year are to be fulfilled in the current year. Hence, no grant is to be received from the Government of India under this scheme.
(xviii) 2501.06.102.05 Mahila Kisan Sashaktikaran Pariyojana (40% State Share)	O R	266.00 (-)266.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹266.00 lakh through surrender in March 2025 was attributed to withdrawal of targets for the year 2024–25 by the Ministry of Rural Development, as the targets of the previous year are to be fulfilled in the current year. Hence, no grant is to be received from the Government of India under this scheme.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xix) 2505.02.101.02 RDD-29 -National Rural Employment Guarantee Scheme Administration	O R	1,000.00 (-)911.18	88.82	88.82	0.00	Withdrawal of provision of ₹911.18 lakh through surrender in March 2025 was attributed to lower administrative expenditure under MGNREGA, primarily due to non-filling of vacant posts and adherence to the permissible expenditure ceiling. As per scheme guidelines, administrative expenses are restricted to a maximum of 6% of the total expenditure, which is borne by the Central Government, and the actual expenditure remained within this limit. Additionally, due to vacant posts in various departments, the intended expenditure under this head could not be fully incurred.
(xx) 2505.02.101.04 National Rural Employment Guarantee Scheme (100% State Share)	O R	3,768.00 (-)3,768.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹3,768.00 lakh through reappropriation in March 2025 was attributed to reduction in expenditure owing to lack of eligible proposals from the Districts.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2505.02.101.05 National Rural Employment Guarantee Scheme (75% Central) - GJ39(75-25 Partially Centrally Sponsored Scheme)	O R	63,076.00 (-)38,317.62	24,758.38	24,758.38	0.00	Withdrawal of provision of ₹38,317.62 lakh through reappropriation in March 2025 was attributed to reduction in demand for employment under the MGNREGA scheme. The original budget provision for the financial year 2024–25 was based on 580 lakh person-days; however, due to good rainfall across the state and improved agricultural activity, demand for employment declined. Consequently, the revised estimate was reduced to 500 lakh person-days. As per the 60:40 labour–material ratio, this led to a corresponding reduction in both labour and material expenditure, resulting in surrender of the excess budget provision.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxii) 2505.02.101.06 National Rural Employment Guarantee Scheme (25% State) - GJ39	O R	21,025.00 (-)12,772.21	8,252.79	8,252.79	0.00	Withdrawal of provision of ₹12,772.21 lakh through reappropriation in March 2025 was attributed to reduction in demand for employment under the MGNREGA scheme. The original budget provision for the financial year 2024–25 was based on 580 lakh person-days; however, due to good rainfall across the state and improved agricultural activity, demand for employment declined. Consequently, the revised estimate was reduced to 500 lakh person-days. As per the 60:40 labour–material ratio, this led to a corresponding reduction in both labour and material expenditure, resulting in surrender of the excess budget provision.
(xxiii) 2505.02.101.08 CFP Expenditure under MGNREGA (100% Central Sponsored Scheme) - GJ297	O R	300.00 (-)254.00	46.00	46.00	0.00	Withdrawal of provision of ₹254.00 lakh through surrender in March 2025 was attributed to partial release of grant by the Government of India under the CFP scheme. An amount of ₹129.93 lakh was released directly to the State Nodal Account (SNA), followed by ₹46 lakh through the treasury. However, the remaining approved amount was not released by the Government of India, resulting in surrender of the unutilised provision.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiv) 2505.02.101.10 Social Audit Unit 100% Cenral Sponsored Scheme(100% Cenral Sponsored Scheme)	 O R	 43.00 (-)43.00	 0.00	 0.00	 0.00	Withdrawal of entire provision of ₹43.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the concerned Ministry of Government of India.
(xxv) 2505.02.101.99 Salary allowances under the Centrally Sponsored Scheme Mahatma Gandhi National Rural Employment Guarantee Act	 O R	 5,000.00 (-)2,500.00	 2,500.00	 0.00	 (-)2,500.00	Withdrawal of provision of ₹2,500.00 lakh through reappropriation in March 2025 was attributed to release of the required grant by the Government of India under the administrative component of the scheme. As the necessary funds were already made available, there was no requirement for an advance grant during the financial year, resulting in unutilised provision. Reasons for the final saving of ₹2,500.00 lakh have not been intimated (August 2025)

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvi) 2505.60.703.02 REM-2 Mission Mangalam and Sakhi Mandal	O R	10,628.00 (-)2,600.00	8,028.00	8,028.00	0.00	Withdrawal of provision of ₹2,600.00 lakh through surrender in March 2025 was attributed to partial utilisation of funds under Vyaj Sahay, G-SEF, and AAY Yojana. In Vyaj Sahay, banks submit claims on a six-monthly basis, and provisions for the remaining period are expected to be utilised later. Under G-SEF, the Project Management Unit is scheduled to become operational from 01/11/2024 for launching the G-SEF application for Startups. In AAY Yojana, the ongoing recruitment process for Field Coaches has delayed full utilisation of the grant.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2216.03.103.05 HSG-3 Providing of civil infrastructure facilities to the rural estates of the Gujarat Rural Housing Board	O R	360.00 (+)334.50	694.50	694.50	0.00	Additional fund of ₹334.50 lakh was made in March 2025 through reappropriation mainly due to higher expenditure arising from increased demand under this demand-based scheme. More demand was received from district offices, necessitating additional allocation to meet the expenditure.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2216.03.105.03 Pradhan Mantri Awas Yojana - Gramin (60% Central) - GJ38(60-40 Partially Centrally Sponsored Scheme)	O R	26,913.00 (+)31,198.47	58,111.47	58,111.47	0.00	Additional fund of ₹31,198.47 lakh was made in March 2025 through reappropriation mainly due to increased fund allocation by the Ministry of Rural Development exceeding the original Budget Estimate. In September 2024, the Ministry allocated a new target of 2.99 lakh houses under the scheme, resulting in higher financial requirement for the year 2024–25.
(iii) 2216.03.105.04 Pradhan Mantri Awas Yojana - Gramin (40% State) - GJ38	O R	17,943.00 (+)22,493.21	40,436.21	40,436.21	0.00	Additional fund of ₹22,493.21 lakh was made in March 2025 through reappropriation mainly due to increased fund allocation by the Ministry of Rural Development exceeding the original Budget Estimate. In September 2024, the Ministry allocated a new target of 2.99 lakh houses under the scheme, resulting in higher financial requirement for the year 2024–25.

Grant No. 71 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2501.06.001.02 CDP-1 Commissioner of Rural Development	O R	649.00 (+)658.50	1,307.50	1,307.50	0.00	Additional fund of ₹658.50 lakh was made in March 2025 through reappropriation mainly due to increased expenditure on account of office renovation and filling up of posts. The expenditure was necessitated by the renovation of the Commissionerate Office, creation of new Deputy Commissioner posts, and the filling up of other vacant posts in the CRD office.
(v) 2501.06.101.09 Aajeevika (60% Central) - GJ33(60-40 Partially Centrally Sponsored Scheme)	O R	9,587.00 (+)4,765.96	14,352.96	14,352.96	0.00	Additional fund of ₹4,765.96 lakh was made in March 2025 through reappropriation mainly due to increased expenditure arising from the allocation of the second part of the second installment of the grant for the year 2023–24 in the financial year 2024–25.
(vi) 2501.06.101.10 Aajeevika (40% State) - GJ33	O R	6,391.00 (+)3,177.64	9,568.64	9,568.64	0.00	Additional fund of ₹3,177.64 lakh was made in March 2025 through reappropriation mainly due to increased expenditure resulting from the allocation of the second part of the second installment of the grant for the year 2023–24 during the financial year 2024–25.

Grant No. 71 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2505.02.101.07 Admin Expenditure under MGNREGA (100% Central Sponsored Scheme) - GJ296	O R	9,030.00 (+)1,893.91	10,923.91	10,923.91	0.00	Additional fund of ₹1,893.91 lakh was made in March 2025 through reappropriation mainly due to higher release of grants by the Government of India than the provision made in the revised budget.

GRANT NO.: 72 COMPENSATIONS AND ASSIGNMENTS

(Major Head : 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		92,11,00 75,00,00	1,67,11,00	1,40,37,80	(-)26,73,20	26,73,20

Notes and Comments

REVENUE

In view of the final saving of ₹ 2,673.20 lakh (19.04%) in the grant, the Supplementary provision of ₹ 7,500 lakh obtained in February 2025 could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3604.00.101.01 Grants-in-aid to Village Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	O R	2,000.00 (-)1,469.52	530.48	530.48	0.00	Withdrawal of provision of ₹1,061.11 lakh through surrender and of ₹408.41 lakh through reappropriation in March 2025 was attributed to less expenditure, as the allocation of grants was made strictly in accordance with the provisions of Section 219 of the Gujarat Panchayat Act, 1993. As per the Act, grants are to be allocated based on the land revenue income figures for the years 2018–19, 2019–20, and 2020–21, as certified by the respective District Collectors. Based on these verified figures, the grant was distributed to District Panchayats, resulting in a lower requirement and subsequent surrender and reappropriation of funds.

Grant No. 72 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3604.00.101.02 Grants-in-aid to Taluka Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	O R	1,000.00 (-)734.76	265.24	265.24	0.00	Withdrawal of provision of ₹734.76 lakh through surrender in March 2025 was attributed to less expenditure, as the allocation of grants was made strictly in accordance with the provisions of Section 219 of the Gujarat Panchayat Act, 1993. As per the Act, grants are to be allocated based on the land revenue income figures for the years 2018–19, 2019–20, and 2020–21, as certified by the respective District Collectors. Based on these verified figures, the grant was distributed to District Panchayats, resulting in a lower requirement and subsequent surrender of funds.

Grant No. 72 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 3604.00.101.03 Grants-in-aid to District Panchayats (under Section 219 of Gujarat Panchayat Act 1993)	O R	400.00 (-)293.90	106.10	106.10	0.00	Withdrawal of provision of ₹293.90 lakh through surrender in March 2025 was attributed to less expenditure, as the allocation of grants was made strictly in accordance with the provisions of Section 219 of the Gujarat Panchayat Act, 1993. As per the Act, grants are to be allocated based on the land revenue income figures for the years 2018–19, 2019–20, and 2020–21, as certified by the respective District Collectors. Based on these verified figures, the grant was distributed to District Panchayats, resulting in a lower requirement and subsequent surrender of funds.

Grant No. 72 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 3604.00.101.04 Grants-in-aid to District Panchayats for District Equalisation and District Gram Encouragement Fund	O R	400.00 (-)240.86	159.14	159.14	0.00	Withdrawal of provision of ₹240.86 lakh through surrender in March 2025 was attributed to less expenditure, as the allocation of grants was made strictly in accordance with the provisions of Section 219 of the Gujarat Panchayat Act, 1993. As per the Act, grants are to be allocated based on the land revenue income figures for the years 2018–19, 2019–20, and 2020–21, as certified by the respective District Collectors. Based on these verified figures, the grant was distributed to District Panchayats, resulting in a lower requirement and subsequent surrender of funds.
(v) 3604.00.101.05 Compensation to Panchayats on account of remission due to exemption from payment of land of Revenue by small holder of agriculture lands	O R	33.00 (-)33.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹33.00 lakh through surrender in March 2025 was attributed to receipt of lower demand from the District Panchayats. The grant under this head is allocated based on the demands submitted by District Panchayats. As the actual demand received during the financial year was less than anticipated, the provision remained partly unutilized

Grant No. 72 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 3604.00.200.01 Grant- in aid to District Panchayats equivalent to 5 Percent of gross forest revenue in their areas	O R	250.00 (-)240.59	9.41	9.41	0.00	Withdrawal of provision of ₹240.59 lakh through surrender in March 2025 was attributed to receipt of lower demand from District Panchayats. The grant under this head is allocated based on the demand submitted by District Panchayats. During the financial year, lower demand was received compared to the provisioned amount, resulting in partial utilization
(vii) 3604.00.200.02 Special grants under section 220 (1) of the Gujarat Panchayat Act, 1993	O R	35.00 (-)35.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹35.00 lakh through surrender in March 2025 was attributed to receipt of nil demand from District Panchayats. The grant under this head is allocated based on the demands received from District Panchayats. During the financial year, no demand was received, resulting in the entire provision remaining unutilized
(viii) 3604.00.200.06 Compensation and exgratia Payment to Panchayats on account of abolition of Octroi 31A1	O R	4,000.00 (-)2,091.59	1,908.41	1,908.41	0.00	Withdrawal of provision of ₹2,091.59 lakh through reappropriation in March 2025 was attributed to partial utilization of the revised budget provision. Against the original budget provision of ₹40 crore, ₹20 crore was approved in the revised estimates. Out of this, ₹19.08 crore was proportionately allocated to the districts

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3604.00.200.03 Payment of Local cess of land revenue of Panchayats under Section 198 of Gujarat Panchayat Act, 1993 Assignment of Local Cess revenue to District Panchayats	O S R	1,000.00 7,500.00 (+)2,500.00	11,000.00	11,000.00	0.00	Additional fund of ₹2,500.00 lakh was made in March 2025 through reappropriation mainly due to receipt of increased demand from District Panchayats. The provision under this head is allocated based on the demand received from the respective District Panchayats.

State Equalization Fund -

4. Expenditure under the grant includes ₹ 35.00 lakh transferred to "State Equalization Fund". The Fund was established in 1963-64 under Gujarat Panchayats Act for making special grants to backward districts so as to minimize social and economic disparity between various districts of the State. 5 per cent of the average of the land revenue collected during three preceding years in the State is to be credited to the Fund each year. Special grant made to Panchayats are also initially recorded under this grant and subsequently transferred to the Fund before the close of the accounts of the year.

During 2024-25, No amount were given as special grants by debit to this grant and subsequently met from the Fund.The Balance in the Fund as on 31st March 2025 is₹ 592.33 lakh.
An account of the transactions of the Fund (included under the Major head-8235-General and other Reserve Fund (8235-200) is given in Statement No.21 of the Finance Accounts 2024-25.

PERSISTENT SAVING

4. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		13,754.69	11,967.88	1,786.81	12.99
2020-21		14,078.19	8,160.99	5,917.20	42.03
2021-22		13,820.19	7,428.56	6,391.63	46.25
2022-23		13,686.19	6,841.42	6,844.77	50.01
2023-24		9,981.19	8,162.01	1,819.18	18.23

GRANT NO.: 73 OTHER EXPENDITURE PERTAING TO PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

(Major Head : 2071 - Pensions and Other Retirement Benefits, 2235 - Social Security and Welfare, 4059 - Capital Outlay on Public Works, 4070 - Capital Outlay on other Administrative Services, 7610 - Loans to Government Servants, etc., 7615 - Miscellaneous Loans)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		16,88,67,00 85,97,00	17,74,64,00	17,52,31,17	(-)22,32,83	22,32,83
CAPITAL					
Voted					
Original Supplementary		92,00 1,51,00	2,43,00	1,48,13	(-)94,87	94,87

Notes and Comments

In view of final saving of ₹ 94.87 lakh in the grant , the Supplementary provision of ₹ 151.00 lakh obtained in February 2025 coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4059.01.051.01 Work related to Upgradation of Office Building	S R	138.00 (-)19.87	118.13	118.13	0.00	Withdrawal of provision of ₹19.87 lakh through surrender in March 2025 was attributed to non-utilization of grant by the Road and Building Department. For the financial year 2024–25, a provision of ₹138.00 lakh was made for renovation and upgradation in the Office of the State Finance Commission. However, an amount of ₹19.87 lakh remained unutilized due to non-execution of works by the Road and Building Department

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4070.00.001.02 Purchase related IT (Software and Hardware)	S R	13.00 (-)13.00	0.00	0.00	0.00	Withdrawal of provision of ₹13.00 lakh through surrender in March 2025 was attributed to non-procurement of IT hardware. For the financial year 2024–25, a provision of ₹13.00 lakh was made for the purchase and maintenance of computers, printers, and other electronic items required for office work of the State Finance Commission. As the procurement was not carried out, the entire provision remained unutilized
(iii) 7615.00.200.01 Advances to Panchayats Servants for House Building	O R	75.00 (-)45.00	30.00	30.00	0.00	Withdrawal of provision of ₹45.00 lakh through surrender in March 2025 was attributed to receipt of less demand for house building advance. During the financial year, less requests for house building advance were received from Panchayat employees.
(iv) 7615.00.200.02 Advances to Panchayats Servants for purchase Motor Conveyances	O R	15.00 (-)15.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹15.00 lakh through surrender in March 2025 was attributed to receipt of nil demand from districts for purchase of motor conveyance. During the financial year, no proposals were received from districts for the purchase of motor vehicles, resulting in the provision remaining unutilized.

PORTS AND TRANSPORT DEPARTMENT

GRANT NO.: 74 TRANSPORT

(Major Head : 2041 - Taxes on Vehicles, 3055 - Road Transport, 5055 - Capital Outlay on Road Transport, 7055 - Loans for Road Transport)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		16,39,55,000			
Supplementary		0	16,39,55,00	12,08,52,13	(-)4,31,02,87	4,34,85,25
CAPITAL					
Voted					
Original		17,30,78,000			
Supplementary		0	17,30,78,00	16,19,56,94	(-)1,11,21,06	1,10,96,49

Notes and Comments

REVENUE

Funds amounting to ₹ 43,485.25 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 43,102.87 lakh , resulting in excessive surrender to the extent of ₹ 382.38 lakh. In view of the final saving of ₹ 43,102.87 lakh (26.29%) in the grant, the Original provision of ₹1,63,955 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2041.00.102.01 Inspection of Motor Vehicles	O R	25,768.00 (-)6,317.43	19,450.57	19,846.01	(+)395.44	Withdrawal of provision of ₹6,317.43 lakh through surrender in March 2025 was attributed to *
*lower-than-anticipated expenditure under various components. The tender for the Integrated Command and Control Centre (ICCC) Project was under the approval process, and provision made for office modifications under the same project remained unutilized. Fewer applications for Driving Licenses (DL) were received than expected, resulting in savings on processing and postage. Additionally, the cabling distance for the BSNL leased line was reduced, leading to cost savings. The implementation of the Automated Driving Test Track (ADTT) was still in progress, and discounts offered by the Post Department increased. The agency for Road Safety Trainers and State Team Coordinators could not be finalized, and 934 out of 2,400 sanctioned posts remained vacant. Moreover, due to the vacant post of Road Safety Commissioner, activities related to advertisement and publicity, as per the annual calendar, were not carried out. Further, the crash investigation agency was not appointed, and grants for Road Safety Month were not allocated to District Officers. Reasons for the final excess of ₹395.44 lakh have not been intimated (August 2025)						

Grant No. 74 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2041.00.102.03 Strengthening of Enforcement System	O R	380.00 (-)350.58	29.42	29.42	0.00	Withdrawal of provision of ₹350.58 lakh through surrender in March 2025 was attributed to various project and procurement-related delays. The procurement of Porta Huts was under process, and the e-Detection Project was still under implementation. The procurement of Luxmeters could not be completed due to technical reasons. Approval for installation of GPS devices on enforcement vehicles was not received. The Operation and Maintenance (O&M) payment for Body Worn Cameras is scheduled for the next financial year. Additionally, pending bill payments related to State Reserve Police (SRP) could not be processed due to incomplete details.
(iii) 2041.00.102.04 Subsidy for new electric Vehicles	O R	21,800.00 (-)19,412.24	2,387.76	2,374.76	(-)13.00	Withdrawal of provision of ₹19,412.24 lakh through surrender in March 2025 was attributed to achievement of the target for two-wheelers under the scheme. Additionally, further decision regarding continuation or expansion of the scheme was pending at the Government level, resulting in non-utilization of the remaining funds. Reasons for the final saving of ₹13.00 lakh have not been intimated (August 2025)

Grant No. 74 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 3055.00.190.02 Subsidy to GSRTC on account of uneconomic routes, students concessions etc.	O R	1,15,491.00 (-)17,072.00	98,419.00	98,419.00	0.00	Withdrawal of provision of ₹17,072.00 lakh through surrender in March 2025 was attributed to the Gujarat State Road Transport Corporation (GSRTC) revising its original budget estimates from ₹115,491.00 lakh to ₹98,419.00 lakh in the revised estimates under Major Head 3055. The primary reason for this surrender was the 25% increase in bus fares implemented by the Government of Gujarat effective from 1st August 2023.
(v) 3055.00.800.01 Government Transport Services Working Expenses Management	O R	49.00 (-)35.00	14.00	13.84	(-)0.16	Withdrawal of provision of ₹35.00 lakh through surrender in March 2025 was attributed to non-sanctioning of the Higher Grade Pay Scale for two employees with 24 years of service and the non-filling of one peon post on outsourcing.
(vi) 3055.00.800.02 Government Transport Services Working Expenses Operation	O R	73.00 (-)37.00	36.00	35.94	(-)0.06	Withdrawal of provision of ₹37.00 lakh through surrender in March 2025 was attributed to non-sanctioning of the Higher Grade Pay Scale for four employees with 24 years of service and non-filling of 10 vacant outsourced driver positions.

Grant No. 74 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii)						Withdrawal of provision of ₹247.00 lakh through surrender in March 2025 was attributed to less expenditure than anticipated as the office had made a budget provision of ₹251 crore for overtime allowance payments amounting to ₹259 crore to 10 driver employees of the ST Corporation. However, delays in the administrative process prevented payment of the outstanding allowances by the end of March 2025
3055.00.800.04	O	251.00				
Other Expenditure	R	(-)247.00	4.00	4.40	(+)0.40	

CAPITAL

3. Though there was an ultimate saving of ₹ 11,121.06 lakh in the grant; only ₹ 11,096.49 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 24.57 lakh.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5055.00.102.01 Purchase of New Cars	O R	838.00 (-)496.00	342.00	342.18	(+)0.18	Withdrawal of provision of ₹496.00 lakh through surrender in March 2025 was attributed to partial utilization of the original budget provision of ₹838.00 lakh allocated for the purchase of 27 new vehicles. Administrative approval was accorded for ₹364.00 lakh only, vide Government Resolution No. PTD/BPO/e-file/22/2023/2370/GH dated 06-03-2024. Against this approved amount, an expenditure of ₹342.00 lakh was incurred for the procurement of 11 new vehicles, resulting in savings and consequent surrender of the unutilized provision.
(ii) 5055.00.800.01 Purchase of IT Hardware	O R	2,430.00 (-)2,226.49	203.51	203.51	0.00	Withdrawal of provision of ₹2,226.49 lakh through surrender in March 2025 was attributed to the fact that the tender process for the Integrated Command and Control Centre (ICCC) Project was under administrative approval, and hence the expenditure could not be incurred within the financial year.

PERSISTENT SAVING

5. The Capital-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		62,640.20	43,403.00	19,237.20	30.71
2020-21		52,425.50	47,066.40	5,359.10	10.22
2021-22		50,172.50	39,106.00	11,066.50	22.06
2022-23		54,980.70	12,444.35	42,536.35	77.37
2023-24		1,63,222.78	1,54,344.18	8,878.60	5.44

GRANT NO.: 75 OTHER EXPENDITURE PERTAINING TO PORTS AND TRANSPORT DEPARTMENT

(Major Head : 3051 - Ports and Light Houses, 3451 - Secretariat-Economic Services, 5051 - Capital Outlay on Ports and Light Houses, 7610 - Loans to Government Servants, etc.)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		76,70,00 3,87,00	80,57,00	80,54,79	(-)2,21	2,00
CAPITAL						
Voted						
Original Supplementary		15,43,00 0	15,43,00	0	(-)15,43,00	15,43,00

Notes and Comments

CAPITAL

The entire voted grant of ₹1,543.00 lakh remained unutilized during the year. The absence of any expenditure indicates lack of financial progress and reflects inadequate planning and monitoring in the utilization of budgetary resources.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5051.02.200.01 Capital Contribution to Gujarat Maritime Board for Infrastructure and Development of Ports	O R	1,541.00 (-)1,541.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,541.00 lakh through surrender in March 2025 was attributed to (i) non-completion of the payment process by the end of the financial year, as further clarification and discussions with the competent authority were required and (ii) in one scheme, administrative approval was accorded for only ₹100.00 lakh out of the total sanctioned amount of ₹1,000.00 lakh, resulting in non utilization of the available grant. Consequently, nil expenditure was incurred against the grant during the financial year.

REVENUE DEPARTMENT

GRANT NO.: 76 REVENUE DEPARTMENT

(Major Head : 2052 - Secretariat-General Services, 3451 - Secretariat-Economic Services, 4070 - Capital Outlay on other Administrative Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		56,43,000	56,43,000	43,51,40	(-)12,91,60	12,84,87
CAPITAL					
Voted					
Original Supplementary		2,88,000 49,00	3,37,00	2,73,72	(-)63,28	63,28

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,291.60 lakh in the grant; only ₹ 1,284.87 lakh were surrendered from the grant in March 2025, resulting in less surrender .In view of the final saving of ₹ 1,291.60 lakh (22.89%) in the grant, the Original provision of ₹ 5,643.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2052.00.090.01 Revenue Department	O R	2,468.00 (-)529.37	1,938.63	1,947.19	(+)8.56	Withdrawal of provision of ₹529.37 lakh through surrender in March 2025 was attributed to (i) non-filling of vacant posts in the Revenue Department, including Joint Secretary–01, Deputy Secretary–01, OSD–01, Section Officer–21, JTP–01, Deputy Section Officer–27, Stenographer Grade-2–05, Stenographer Grade-3–01, Office Assistant–34, Driver–05, and Class-4 staff–27, and (ii) non-completion of renovation work of the 9th floor of the Revenue Department. Reasons for the final excess of ₹8.56 lakh have not been intimated (August 2025)

Grant No. 76 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2052.00.090.02 Special Secretary Revenue Department	O R	557.00 (-)58.42	498.58	498.38	(-)0.20	Withdrawal of provision of ₹58.42 lakh through surrender in March 2025 was attributed to non-filling of vacant posts in the office of SSRD (Appeal), including 1 Appellate Officer, 1 Mamlatdar, 2 Deputy Mamlatdars, 6 Clerks, and 1 Legal Officer.
(iii) 2052.00.092.01 LND-18 Gujarat Revenue Tribunal	O R	430.00 (-)94.10	335.90	335.90	0.00	Withdrawal of provision of ₹94.10 lakh through surrender in March 2025 was attributed to vacant posts in the Gujarat Revenue Tribunal, as (i) the posts of President and one Member were filled in the middle of the year, (ii) the post of Registrar was also filled mid-year, (iii) the post of Deputy Registrar was filled in mid-year, and (iv) the posts of Deputy Mamlatdar (03) and Clerk (02) remained vacant.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
						Withdrawal of provision of ₹558.99 lakh through surrender in March 2025 was attributed to (i) non-submission of invoice by GIL, resulting in non-utilization of ₹2.57 crore, (ii) lower rates finalized in the bidding process, leading to issuance of a work order worth ₹1.10 crore against the estimated budget of ₹2.50 crore by the Settlement Commissioner & Director of Land Records, resulting in savings of ₹1.40 crore, (iii) non-availability of qualified GIS operators under the ULPIN project, due to which ₹0.50 crore remained unutilized, and (iv) vacant posts, non-availability of manpower, and non-receipt of bills from agencies, resulting in non-utilization of ₹1.11 crore.
(iv) 2052.00.800.01 LND-17 Information Technology	O	1,912.00				Reasons for the final saving of ₹15.08 lakh have not been intimated (August 2025)
	R	(-)558.99	1,353.01	1,337.93	(-)15.08	

CAPITAL

3. In view of final saving of ₹ 63.28 lakh (18.78 %) in the grant, the Supplementary provision of ₹ 49.00 lakh obtained in February 2025 proved excessive and could have been curtailed to the token provision only.Since adequate savings were available in the original provision to meet the requirements, the need for a substantial supplementary provision did not arise.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4070.00.800.01 Information and Technology	 O S R	 288.00 49.00 (-)63.28	273.72	273.72	0.00	Withdrawal of provision of ₹63.28 lakh through surrender in March 2025 was attributed to (i) ₹0.36 crore remaining unutilized in the Office of the Settlement Commissioner & Director of Land Records as the rates finalized through the bidding process were lower than the budget estimate, and (ii) ₹0.26 crore remaining unutilized as the Office of SSRD decided to procure a lower and more economical type of video conferencing setup from the bid of the Department of Science and Technology.

PERSISTENT SAVING

5. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		4,282.35	2,732.24	1,550.11	36.20
2020-21		3,917.75	1,980.17	1,937.58	49.46
2021-22		3,477.17	1,975.46	1,501.71	43.19
2022-23		4,530.26	2,929.53	1,600.73	35.33
2023-24		5,559.83	4,166.10	1,393.73	25.07

GRANT NO.: 77 TAX COLLECTION CHARGES (REVENUE DEPARTMENT)

(Major Head : 2029 - Land Revenue, 2030 - Stamps and Registration, 2217 - Urban Development, 3475 - Other General Economic Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		4,11,64,000	4,11,64,00	3,20,65,80	(-)90,98,20	90,89,14
Charged					
Original Supplementary		*1,000*	*1,00*	*0*	*(-)1,00*	*1,00*

Notes and Comments

REVENUE

1. Though there was an ultimate saving of ₹ 9,098.20 lakh in the grant; only ₹ 9,089.14 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 9.06 lakh. In view of the final saving of ₹9,098.20 lakh (22.10%) in the grant, the Original provision of ₹41,164.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2029.00.001.02 General Establishment for Land Acquisition	O R	579.00 (-)178.09	400.91	400.86	(-)0.05	Withdrawal of provision of ₹26.00 lakh through surrender and of ₹152.09 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts till October 2024, including 03 posts of Land Acquisition Officer (Class 1), 02 posts of Deputy Mamlatdar (Class 3), 17 posts of Clerk (Class 3), and 11 posts of Surveyor (Class 3).

Grant No. 77 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2029.00.001.04 Land Acquisition Unit for Oil and Natural Gas Commission	O R	119.00 (-)68.54	50.46	50.46	0.00	Withdrawal of provision of ₹68.54 lakh through surrender in March 2025 was attributed to non-filling of posts of Land Acquisition Officer (Class 1) and Deputy Mamlatdar (Class 3) at ONGC Bharuch, along with vacancies of 02 posts of Land Acquisition Officer (Class 1) and 01 post of Surveyor (Class 3), and also due to dismissal of the posts of Land Acquisition Officer (Class 1) and Deputy Mamlatdar (Class 3) at ONGC Bharuch
(iii) 2029.00.102.01 LND-21 Introduction of City Survey Operation	O R	2,591.00 (-)851.65	1,739.35	1,739.26	(-)0.09	Withdrawal of provision of ₹851.65 lakh through surrender in March 2025 was attributed to inclusion of 50% payable amount for vacant posts while preparing the budget provision, whereas a total of 15 Gazetted Officer and 229 Non-Gazetted Officer posts remained vacant during the year; additionally, the provision for ad hoc assistance was not utilized, resulting in savings against the budget estimate.

Grant No. 77 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2029.00.102.02 Survey of Lands under Acquisition for Public purpose	O R	125.00 (-)55.13	69.87	69.87	0.00	Withdrawal of provision of ₹55.13 lakh through surrender in March 2025 was attributed to non-filling of 12 Non-Gazetted Officer posts during the year, despite 50% of the payable amount for these vacant posts being included in the budget provision; furthermore, the provision made for ad hoc assistance was not utilized, resulting in savings against the budget estimate.
(v) 2029.00.102.03 Pot Hissa Measurement Operation.	O R	301.00 (-)59.22	241.78	241.78	0.00	Withdrawal of provision of ₹59.22 lakh through surrender in March 2025 was attributed to non-filling of 34 Non-Gazetted Officer posts during the year, although 50% of the estimated payable amount for these posts was included while preparing the budget provision; additionally, the provision for ad hoc assistance was not utilised, resulting in savings against the budget estimate.

Grant No. 77 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2029.00.102.04 Resurvey and Revision Survey of the village of the State	O R	251.00 (-)114.24	136.76	136.76	0.00	Withdrawal of provision of ₹114.24 lakh through surrender in March 2025 was attributed to non-filling of 24 Non-Gazetted Officer posts during the year, for which 50% of the payable amount was included while preparing the budget provision; additionally, the provision for ad hoc assistance was not utilised, resulting in savings against the budget estimate.
(vii) 2029.00.102.05 LND-23 Introduction of Village Site Survey	O R	1,665.00 (-)811.64	853.36	853.55	(+)0.19	Withdrawal of provision of ₹811.64 lakh through surrender in March 2025 was attributed to non-filling of 9 Gazetted Officer and 71 Non-Gazetted Officer posts during the year, despite inclusion of 50% of the payable amount for these vacant posts while preparing the budget provision; additionally, the provision for ad hoc assistance was not utilised, resulting in savings against the budget estimate.

Grant No. 77 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2029.00.103.01 LND-15 Divisional District and City Establishment	O R	15,355.00 (-)2,388.94	12,966.06	12,957.34	(-)8.72	Withdrawal of provision of ₹2,388.94 lakh through surrender in March 2025 was attributed to non-filling of 30 Gazetted Officer and 1440 Non-Gazetted Officer posts during the year, despite inclusion of 50% of the payable amount for these vacant posts while preparing the budget provision; additionally, the provision for ad hoc assistance was not utilised, resulting in savings against the budget estimate. Reasons for the final saving of ₹8.72 lakh have not been intimated (August 2025)
(ix) 2029.00.103.02 Rewriting or Reconstruction of Torn Land Records	O R	161.00 (-)98.43	62.57	62.57	0.00	Withdrawal of provision of ₹98.43 lakh through surrender in March 2025 was attributed to non-filling of 15 Non-Gazetted Officer posts during the year, despite inclusion of 50% of the payable amount for these vacant posts while preparing the budget provision; additionally, the provision for ad hoc assistance was not utilised, resulting in savings against the budget estimate.

Grant No. 77 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2030.01.102.02 Discount on Sale of Stamps	O R	130.00 (-)38.56	91.44	91.72	(+)0.28	Withdrawal of provision of ₹38.56 lakh through surrender in March 2025 was attributed to less sale of non-judicial stamps during the year, as the expenditure under this head is directly dependent on stamp sales and is booked by the treasury; therefore, the amount has been surrendered considering the lower level of actual expenditure.
(xi) 2030.02.001.02 LND-13-Valuation Organization for assessing Market Value .	O R	3,207.00 (-)1,075.27	2,131.73	2,131.60	(-)0.13	Withdrawal of provision of ₹1,075.27 lakh through surrender in March 2025 was attributed to non-filling of vacant posts at the Valuation Offices of the Head Office as well as at the district level and in the Jantri Revision Establishment.
(xii) 2030.02.101.01 Stamps Supplied from Central Stamps Store	O R	930.00 (-)447.03	482.97	482.97	0.00	Withdrawal of provision of ₹447.03 lakh through surrender in March 2025 was attributed to less expenditure than estimated, as the actual spending under this head depends on indents received from District Treasury Offices

Grant No. 77 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 2030.02.102.02 Discount on Sale of Stamps	O R	100.00 (-)47.44	52.56	52.55	(-)0.01	Withdrawal of provision of ₹47.44 lakh through surrender in March 2025 was attributed to less expenditure than estimated, as the expenditure under this head is directly linked to the sale of non-judicial stamps and is booked directly by the treasury; hence, the amount has been surrendered considering the actual expenditure incurred during the current year.
(xiv) 2030.03.001.01 LND-14-Inspector General of Registration and District Registrars.	O R	8,370.00 (-)2,405.88	5,964.12	5,963.84	(-)0.28	Withdrawal of provision of ₹2,405.88 lakh through surrender in March 2025 was attributed to non-filling of vacant posts during the year, including 1 Additional IGR, 7 Deputy IGRs, 14 AIGRs, 13 Inspectors of Registration, 74 Sub-Registrars Grade-1, 86 Sub-Registrars Grade-2, 14 Sub-Auditors, and 311 Clerks
(xv) 2030.03.001.02 Government Photo Registry	O R	61.00 (-)35.82	25.18	25.18	0.00	Withdrawal of provision of ₹35.82 lakh through surrender in March 2025 was attributed to non-sanctioning of higher pay scales and non-compliance of higher grade pay cases pending before the Hon'ble High Court, resulting in non-incurrence of the anticipated expenditure.

Grant No. 77 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 2217.05.800.01 UDP-1-Introduction of City Survey in Important Towns and Cities in the State.	O R	529.00 (-)234.83	294.17	294.17	0.00	Withdrawal of provision of ₹234.83 lakh through surrender in March 2025 was attributed to non-submission of bills by the agency for payment, and the bills that were submitted were under query or objection, thereby delaying the payment process and resulting in unutilized funds.
(xvii) 3475.00.201.03 Collectorate	O R	150.00 (-)56.74	93.26	93.26	0.00	Withdrawal of provision of ₹56.74 lakh through surrender in March 2025 was attributed to non-filling of 5 Deputy Mamlatdar posts and 2 Clerk posts during the year, resulting in reduced expenditure.
(xviii) 3475.00.201.04 LND-6 Special Measures for Land Reforms (Records of Rights)	O R	493.00 (-)116.76	376.24	375.40	(-)0.84	Withdrawal of provision of ₹116.76 lakh through surrender in March 2025 was attributed to non-filling of 3 Class-2 posts during the year, resulting in reduced expenditure.
(xix) 3475.00.201.05 LND-8 District Establishment for implementation of Agricultural Land (Ceiling (Amendment) Act,1972.)	O R	120.00 (-)69.73	50.27	51.11	(+)0.84	Withdrawal of provision of ₹69.73 lakh through surrender in March 2025 was attributed to surplus grant arising from non-filling of Class-3 posts at the district level.

Grant No. 77 Concld.

3. Entire charged appropriation of ₹ *1.00 lakh* remained unutilized during the year.

Education Cess Fund-

4. No provision was made under the charged appropriation for transfer to Education Cess Fund set up under the Education Cess Act (Act XXXV of 1962). The net proceeds of surcharge on all lands and tax on land and buildings in urban areas are transferred to this Fund to be utilized for promotion of Education in the State. The expenditure on Education to be met from this Fund is initially accounted for under Major head-2202-Education (Grant No.9) and at the end of the year, the expenditure is transferred to the Fund. Expenditure of ₹ 30,00.00 lakh on promotion of Education was met from the Fund during the year.

The balance at the credit of the Fund as on March 31, 2025 was ₹ 5,780.97 lakh. An account of the transactions of the Fund (included under Major head-8229) is given in Statement No.21 of the Finance Accounts 2024-25.

PERSISTENT SAVING

5. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		32,607.36	23,525.69	9,081.67	27.85
2020-21		32,780.40	22,944.01	9,836.39	30.01
2021-22		27,913.06	20,619.35	7,293.71	26.13
2022-23		27,590.98	23,694.38	3,896.60	14.12
2023-24		33,281.08	28,051.54	5,229.54	15.71

GRANT NO.: 78 DISTRICT ADMINISTRATION

(Major Head : 2053 - District Administration, 4070 - Capital Outlay on other Administrative Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		9,82,21,000			
Supplementary			9,82,21,00	6,83,82,69	(-)2,98,38,31	2,98,24,45
CAPITAL					
Voted					
Original		12,25,00			
Supplementary		25,00	12,50,00	9,71,16	(-)2,78,84	3,00,68

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 29,838.31 lakh in the grant; only ₹ 29,824.45 lakh were surrendered from the grant in March 2025. In view of the final saving of ₹ 29,838.31 lakh (30.38%) in the grant, the Original provision of ₹ 98,221.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2053.00.093.01 Collectorates Offices	O R	31,020.00 (-)8,059.29	22,960.71	22,954.90	(-)5.81	Withdrawal of provision of ₹8,059.29 lakh through surrender in March 2025 was attributed to non-filling of vacancies in various cadres posted in Collector Offices, resulting in reduced expenditure during the year. Reasons for the final saving of ₹5.81 lakh have not been intimated (August 2025)

Grant No. 78 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2053.00.093.07 LND-6- Computerisation of Land Record District Establishment.	O R	5,377.00 (-)1,594.51	3,782.49	3,782.31	(-)0.18	Withdrawal of provision of ₹402.45 lakh through surrender and of ₹1,192.06 lakh through reappropriation in March 2025 was attributed to non-filling of vacancies in various cadres posted in the Land Record District Establishment, resulting in reduced expenditure during the year.
(iii) 2053.00.093.12 Upgradation of Jan Seva Kendra	O R	2,500.00 (-)244.33	2,255.67	2,242.87	(-)12.80	Withdrawal of provision of ₹244.33 lakh through surrender in March 2025 was attributed to receipt of lower rates in the tender process as compared to the estimated cost, based on reports received from the districts, resulting in lesser requirement of funds. Reasons for the final saving of ₹12.80 lakh have not been intimated (August 2025)
(iv) 2053.00.094.01 Sub-Divisional Establishment (including Talatis and Kotwals, Circles Inspectors) Prant Officer, Mamlatdars and Circle Officers.	O R	53,755.00 (-)20,624.33	33,130.67	33,123.28	(-)7.39	Withdrawal of provision of ₹20,624.33 lakh through surrender in March 2025 was attributed to non-filling of vacancies in various cadres posted in the Sub-Divisional Establishment, resulting in reduced expenditure during the year. Reasons for the final saving of ₹7.39 lakh have not been intimated (August 2025)

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2053.00.101.01 LND-19 Revenue Inspection Commissioner	O R	1,052.00 (-)375.30	676.70	676.68	(-)0.02	Withdrawal of provision of ₹375.30 lakh through surrender in March 2025 was attributed to non-filling of vacancies in various cadres posted in the office of the Revenue Inspection Commissioner, resulting in reduced expenditure during the year.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2053.00.093.10 LND-25 Providing Grant to the District Collectors for Removal of Encroachment on Government Land	O R	1,300.00 (+)1,192.06	2,492.06	2,504.69	(+)12.63	Additional fund of ₹1,192.06 lakh was made in March 2025 through reappropriation mainly due to he requirement of additional funds, as an initial sanction of ₹13 crore was provided for removal of encroachments. However, a special drive was subsequently initiated, which necessitated further financial resources that have since been utilized. Reasons for the final excess of ₹12.63 lakh have not been intimated (August 2025)

CAPITAL

4. Funds amounting to ₹ 300.68 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 278.84 lakh , resulting in excessive surrender to the extent of ₹ 21.84 lakh. In view of the final saving of ₹278.84 lakh (22.30%) in the grant, the Total provision of ₹ 1,250.00 lakh could have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4070.00.800.01 New vehicle purchase	O S R	975.00 25.00 (-)198.13	801.87	823.71	(+)21.84	Withdrawal of provision of ₹198.13 lakh through surrender in March 2025 was attributed to lower expenditure owing to fluctuation in vehicle purchase prices, resulting in reduced utilization of the allocated funds. Reasons for the final excess of ₹21.84 lakh have not been intimated (August 2025)
(ii) 4070.00.800.02 Information and Technology	O R	250.00 (-)102.55	147.45	147.45	0.00	Withdrawal of provision of ₹102.55 lakh through surrender in March 2025 was attributed to non-purchase of equipment under Information and Technology owing to administrative reasons.

PERSISTENT SAVING

6. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		55,786.45	45,769.43	10,017.02	17.96
2020-21		59,935.04	48,199.80	11,735.24	19.58
2021-22		54,492.29	50,648.51	3,843.78	7.05
2022-23		62,201.45	55,370.04	6,831.41	10.98
2023-24		81,932.50	64,001.48	17,931.02	21.89

GRANT NO.: 79 RELIEF ON ACCOUNT OF NATURAL CALAMITIES

(Major Head : 2049 - Interest Payments, 2245 - Relief on account of Natural Calamities, 4250 - Capital Outlay on other Social Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		27,09,63,00			
Supplementary		12,49,30,00	39,58,93,00	25,44,16,33	(-)14,14,76,67	14,13,65,46
Charged					
Original		*0*			
Supplementary		*2,00,00,00*	*2,00,00,00*	*1,99,80,34*	*(-)19,66*	*19,66*
CAPITAL					
Voted					
Original		2,04,77,00			
Supplementary		0	2,04,77,00	1,55,42,00	(-)49,35,00	49,35,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,41,476.67 lakh in the grant; only ₹ 1,41,365.46 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 111.21 lakh.In view of the final saving of ₹1,41,476.67 lakh (35.73 %) in the grant, the Supplementary provision of 1,24,930.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2245.01.104.01 Purchase of grass, Concentrates of cattle feed and its transport and Labour expenditure.	O R	100.00 (-)100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2025 was attributed to non-utilisation of funds under the scheme intended for assistance during natural calamities like drought. As no drought-like situation was reported during the year, the budget provision made to ensure immediate response and relief measures remained unutilised and was therefore surrendered.
(ii) 2245.01.104.02 Subsidy to Panjarapole Gaushalas	O R	5,000.00 (-)5,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹5,000.00 lakh through surrender in March 2025 was attributed to non-utilisation of funds under the scheme intended for assistance during natural calamities like drought. As no drought-like situation was reported during the year, the budget provision made to ensure immediate response and relief measures remained unutilised and was therefore surrendered.

Grant No. 79 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2245.02.101.02 Setting up of Relief Camps Sheds	O R	50.00 (-)50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹50.00 lakh through surrender in March 2025 was attributed to non-utilisation of funds under the scheme for setting up relief camps in areas affected by natural calamities like flood, cyclone, fire, tsunami, hailstorm, and pest attack. Although such calamities are unpredictable, the budget provision was made to ensure immediate response and relief measures; however, as no expenditure occurred, the provision remained unutilised and was surrendered.
(iv) 2245.02.196.01 Assistance to small farmers/marginal farmers	O S R	30,001.00 1,24,930.00 (-)30,074.00	1,24,857.00	1,24,857.00	0.00	Withdrawal of provision of ₹18,329.96 lakh through surrender and of ₹11,744.04 lakh through reappropriation in March 2025 was attributed to requirement of less grant under the Scheme.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2245.02.282.02 Cleaning of mud and debris	O R	51.00 (-)51.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹51.00 lakh through surrender in March 2025 was attributed to non-utilisation of funds due to the unpredictable nature of natural calamities. Although a provision was made to ensure immediate response and relief measures if required, no such requirement was reported during the year, and the budget provision under this head remained unutilised and was surrendered.
(vi) 2245.05.101.01 Contribution of Central Government. for State Disaster Response Fund (75% Central)(75-25 Partially Centrally Sponsored Scheme)	O R	1,22,640.00 (-)62,640.00	60,000.00	60,000.00	0.00	Withdrawal of provision of ₹62,640.00 lakh through surrender in March 2025 was attributed to non-release of the central share for SDRF 24-25 by the Government of India as per the 15th Finance Commission, resulting in the budget provision remaining unutilised and surrendered.
(vii) 2245.05.101.02 Contribution of State Government. for State Disaster Response Fund (25% State)	O R	40,880.00 (-)20,907.00	19,973.00	19,973.00	0.00	Withdrawal of provision of ₹20,907.00 lakh through surrender in March 2025 was attributed to non-release of the matching state share for SDRF 24-25, as the Government of India did not release the full central share as per the 15th Finance Commission, leading to the budget provision remaining unutilised and surrendered.

Grant No. 79 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2245.08.797.01 Contribution of Central Government Share to State Disaster Mitigation Fund (75% Central)(75-25 Partially Centrally Sponsored Scheme)	O R	30,660.00 (-)23,343.00	7,317.00	7,317.00	0.00	Withdrawal of provision of ₹23,343.00 lakh through surrender in March 2025 was attributed to non-release of the first and second installments of the central share for SDMF for 23-24 and 24-25 by the Government of India as per the 15th Finance Commission, resulting in the budget provision remaining unutilised and surrendered.
(ix) 2245.08.797.02 Contribution of state Government Share to State Disaster Mitigation Fund (25% State)	O R	10,220.00 (-)10,220.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹10,220.00 lakh through surrender in March 2025 was attributed to non-release of the first and second installments of the matching state share for SDMF for 23-24 and 24-25 by the Government of Gujarat as per the 15th Finance Commission, resulting in the budget provision remaining unutilised and surrendered.
(x) 2245.80.001.02 Relief Establishment (Drought)	O R	328.00 (-)111.95	216.05	216.05	0.00	Appropriate reason for Withdrawal of provision of ₹111.95 lakh through surrender in March 2025 has not been provided.
(xi) 2245.80.001.03 Relief Establishment (Flood)	O R	3,611.00 (-)453.65	3,157.35	3,157.03	(-)0.32	Appropriate reason for Withdrawal of provision of ₹453.65 lakh through surrender in March 2025 was attributed to has not been provided.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2245.02.101.04 Clothing and utensils for families whose houses have been washed away	O R	1,350.00 (+)6,288.43	7,638.43	7,570.78	(-)67.65	Additional fund of ₹6,288.43 lakh was made in March 2025 through reappropriation mainly due to increased requirement of grant for clothing and utensils for families whose houses were washed away due to heavy rain and flood-like situations in some parts of the State. Reasons for the final saving of ₹67.65 lakh have not been intimated (August 2025)
(ii) 2245.02.104.01 Purchase of Grass Concentrates cattle feed and its Transport / Labour Charges.	O R	1.00 (+)261.83	262.83	262.83	0.00	Additional fund of ₹261.83 lakh was made in March 2025 through reappropriation mainly due to requirement of more grant than anticipated.
(iii) 2245.02.105.03 Assistance to Cattle Death	O R	720.00 (+)191.56	911.56	910.36	(-)1.20	Additional fund of ₹191.56 lakh was made in March 2025 through reappropriation mainly due to increased requirement of grant for assistance related to cattle death caused by heavy rain and flood-like situations in some parts of the State.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2245.02.111.01 Cash Doles	O R	900.00 (+)1,326.21	2,226.21	2,214.98	(-)11.23	Additional fund of ₹1,326.21 lakh was made in March 2025 through reappropriation mainly due to increased requirement of grant for cash doles owing to heavy rain and flood-like situations in some parts of the State. Reasons for the final saving of ₹11.23 lakh have not been intimated (August 2025)
(v) 2245.02.800.02 Repairs /Restoration to other public properties	O R	10,000.00 (+)1,293.79	11,293.79	11,263.29	(-)30.50	Additional fund of ₹1,293.79 lakh was made in March 2025 through reappropriation mainly due to increased requirement of grant for repairs and restoration of public properties damaged by heavy rain and flood-like situations in some parts of the State. Reasons for the final saving of ₹30.50 lakh have not been intimated (August 2025)
(vi) 2245.08.101.01 Assistance to Disaster Managemant authority from State Disaster Mitigation Fund	O R	10,000.00 (+)2,165.00	12,165.00	12,165.00	0.00	Additional fund of ₹2,165.00 lakh was made in March 2025 through reappropriation mainly due to increased requirement of grant for mitigation projects implemented by Ahmedabad Municipal Corporation and GSDMA.
(vii) 2245.80.003.01 Disaster Training	O R	1,000.00 (+)191.81	1,191.81	1,191.81	0.00	Additional fund of ₹191.81 lakh was made in March 2025 through reappropriation mainly due to increased requirement of grant for disaster awareness and training.

CAPITAL

In view of final saving of ₹ 4,935.00 lakh (24.10%) in the grant, the Original provision of ₹ 20,477.00 lakh coud have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4250.00.101.16 National Cyclone Risk Mitigation Project (75% Central)(75-25 Partially Centrally Sponsored Scheme)	O R	4,275.00 (-)4,275.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹4,275.00 lakh through surrender in March 2025 was attributed to non release of grant by the Government of India under the Scheme.
(ii) 4250.00.101.17 National Cyclone Risk Mitigation Project (25% State)	O R	625.00 (-)625.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹625.00 lakh through surrender in March 2025 was attributed to non-release of grant by the Government of India, resulting in the state government also not releasing the corresponding grant in proportionate share.

State Disaster Response Fund -

6. The Tenth Finance Commission has recommended to create a Calamity Relief Fund for each State with the amount allocated to the State. Now, as per the recommendations of the thirteenth Finance Commission, the Government of India has merged the National Calamity Contingency Fund in to the National Disaster Response Fund and the State Government has merged Calamity Relief Fund into the State Disaster Response Fund. The contribution to the Fund would be made by the Government of India to the extent of 75 percent in the form of Non-Plan grant. The balance of 25 per cent shall be contributed by the State Government out of it's own resources.

The Corpus of the State Disaster Response Fund for Gujarat has been fixed at ₹ 1,635.20 crores. The Budget Estimates 2024-25 for Receipt and Disbursement Account of the State Disaster Response Fund represent Central and State Share contribution towards State Disaster Response Fund and anticipated expenditure during the year.

The amount transferred to the fund during the year was ₹.92,537.53 lakh and met from the Fund was ₹.1,47,476.04 lakh. The balance at the debit of the Fund on March 31, 2025 was ₹ 72,565.76 lakh. An account of the transactions of the Fund is given in Statement No.21 of the Finance Accounts 2024-25.

GRANT NO.: 80 DANGS DISTRICT

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
Original Supplementary			-	-	0.00	0

Notes and Comments

Under Grant No. 80, provisions were made earlier. However, from the financial year 2023-24 onward, the Revenue Department, through Resolution No. RD/MSM/e-file/15/2023/1070/TH dated 16-10-2023, has directed all concerned departments to make provisions for expenditures related to Major Head 2575.

From the financial year 2024-25, the relevant administrative departments shall submit their estimated demands and requirements in the budget for their respective divisional offices in Dang district. The controlling and disbursing officers of the offices in Dang district shall prepare these estimates based on instructions from their respective administrative controlling officers and forward them to the concerned administrative departments.

Dangs District Reserve Fund -

2. The Fund was created by the erstwhile Government of Bombay with a view to setting apart the surplus revenue in respect of the Dangs area to be exclusively for the benefit of the people of Dangs. All surplus revenue from the area was to be credited to the Fund every year. Having regard to the progress of development achieved in the Dangs District, the Government decided in 1964 (i) to continue the existing balance in Dangs District Reserve Fund for the benefit of the people of the District and (ii) to discontinue the procedure of transferring the surplus revenue of the District to the Dangs District Reserve Fund from the Financial year 1962-63.The expenditure on certain items is sanctioned to be met from the Fund every year. The expenditure is debited to Major head - 2575-Other Special Area Programmes and at the end of the year the amount is transferred to the Fund.

The expenditure is debited to Major Head -2575 -Other Special Area Programmes and at the end of the year the amount is transferred to the Fund. No expenditure was met from the Fund during the year and balance at the credit of the Fund as on March 31, 2025 was ₹ 2,21.52 lakh.

GRANT NO.: 81 COMPENSATION AND ASSIGNMENT

(Major Head : 2049 - Interest Payments, 2075 - Miscellaneous General Services, 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, 5475 - Capital Outlay on other General Economic Services, 6003 - Internal Debt of the State Government)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		5,68,61,00 67,89,00	6,36,50,00	6,36,41,73	(-)8,27	8,27
Charged					
Original Supplementary		*4,00* *0*	*4,00*	*0*	*(-)4,00*	*4,00*
CAPITAL					
Voted					
Original Supplementary		3,00 0	3,00	0	(-)3,00	3,00
Charged					
Original Supplementary		*2,00* *0*	*2,00*	*0*	*(-)2,00*	*2,00*

Notes and Comments

REVENUE

Entire charged appropriation of *₹ 4.00 lakh* remained unutilised during the year.

CAPITAL

2. Entire voted grant of ₹ 3.00 lakh remained unutilised during the year.

3. Entire charged appropriation of *₹2.00 lakh* remained unutilised during the year.

GRANT NO.: 82 OTHER EXPENDITURE PERTAINING TO REVENUE DEPARTMENT

(Major Head : 2235 - Social Security and Welfare, 4235 - Capital Outlay on Social Security and Welfare, 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE				
Voted				
Original Supplementary	56,000	56,00	40,76	(-)15,24	14,86
CAPITAL				
Voted				
Original Supplementary	1,16,000	1,16,00	29,65	(-)86,35	86,35

Notes and Comments

REVENUE

In view of the final saving of ₹ 15.24 lakh (27.21%) in the grant, the Original Provision of ₹ 56.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2235.01.001.01 Establishment in Collectorate for Administration of Evacuee properties and Rehabilitation work including Administration of Colonies of Displaced Persons	O R	54.00 (-)12.86	41.14	40.76	(-)0.38	Withdrawal of provision of ₹12.86 lakh through surrender in March 2025 was attributed to non-filling of vacant posts of Mamlatdar (Class-2) and Clerk (Class-3), resulting in reduced expenditure during the year.

Grant No. 82 Concld.

CAPITAL

3. In view of the final saving of ₹ 86.35 lakh (74.44%) in the grant , the Original provision of ₹ 116.00 lakh coud have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance.	O R	100.00 (-)70.35	29.65	29.65	0.00	Withdrawal of provision of ₹70.35 lakh through surrender in March 2025 was attributed to receipt of a lesser number of applications from employees for House Building Allowance.
(ii) 7610.00.202.01 Advance for purchases of Motor conveyance.	O R	15.00 (-)15.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹15.00 lakh through surrender in March 2025 was attributed to receipt of nil demand from employees for motor conveyance advance during the year.

ROADS AND BUILDINGS DEPARTMENT

GRANT NO.: 83 ROADS AND BUILDINGS DEPARTMENT

(Major Head : 3451 - Secretariat-Economic Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		37,32,00 3,30,00	40,62,00	34,00,94	(-)6,61,06	6,62,00

Notes and Comments

REVENUE

In view of the final saving of ₹ 661.06 lakh in the grant, the Supplementary provision of ₹330.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.Since adequate savings were available in the original provision to meet the requirements, the need for a substantial supplementary provision did not arise.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3451.00.090.02 MED-4 Information and Technology	O R	800.00 (-)699.00	101.00	100.86	(-)0.14	Withdrawal of provision of ₹539.00 lakh through surrender and of ₹160.00 lakh through reappropriation in March 2025 was attributed to (i) non-purchase of certain software as planned owing to various administrative reasons, and (ii) reduced requirement for information technology software, equipment, and related IT services.

GRANT NO.: 84 NON-RESIDENTIAL BUILDINGS

(Major Head : 2059 - Public Works, 2075 - Miscellaneous General Services, 2215 - Water Supply and Sanitation, 2406 - Forestry and Wild Life, 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4220 - Capital Outlay on Information and Publicity, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities, 4235 - Capital Outlay on Social Security and Welfare, 4250 - Capital Outlay on other Social Services, 4401 - Capital Outlay on Crop Husbandry, 4403 - Capital Outlay on Animal Husbandry, 4851 - Capital Outlay on Village and Small Industries)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		10,02,03,00			
Supplementary		1,13,50,00	11,15,53,00	11,09,58,20	(-)5,94,80	15,74,00
Charged					
Original		*2,10,00*			
Supplementary		*0*	*2,10,00*	*17,25*	*(-)1,92,75*	*1,95,00*
CAPITAL					
Voted					
Original		14,85,08,00			
Supplementary		0	14,85,08,00	7,04,71,38	(-)7,80,36,62	7,92,39,00
Charged					
Original		*1,00*			
Supplementary		*3,00*	*4,00*	*0*	*(-)4,00*	*1,00*

Notes and Comments

REVENUE

Fund amounting to ₹ 1,574.00 lakh were surrendered from the grant in March 2025, the Saving ultimately worked out to only ₹594.80 lakh , resulting in excessive surrender to the extent of ₹979.20 lakh.

2. In view of the final saving of *₹ 192.75 lakh (91.79%)* in the appropriation, the Original provision of *₹ 210.00 lakh* could have been curtailed.

3. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2059.01.053.01 Work charged establishment (Salary)(Repairs to non- residential buildings.)	O R	*200.00* *(-)193.00*	*7.00*	*7.34*	*(+)0.34*	Withdrawal of provision of *₹193.00 lakh* through surrender in March 2025 was attributed to non-receipt of the workcharge salary claim from the Hon'ble Court.

CAPITAL

4. Funds amounting to ₹ 79,239.00 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 78,036.62 lakh , resulting in excessive surrender to the extent of ₹ 1,202.38 lakh. In view of the final saving of ₹ 78,036.62 lakh (52.54%) in the grant , the Original provision of ₹1,48,508.00 lakh could have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4059.01.051.42 Roads And Building Department Office Building	O R	11,705.00 (-)8,287.00	3,418.00	4,380.24	(+)962.24	Withdrawal of provision of ₹8,287.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final excess of ₹962.24 lakh have not been intimated (August 2025)
(ii) 4059.01.051.43 Treasury & Account Office Buildings for Finance Department	O R	1,040.00 (-)660.00	380.00	379.51	(-)0.49	Withdrawal of provision of ₹660.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

Grant No. 84 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 4059.01.051.44 Commercial Tax Office Buildings for Finance Department	O R	12,201.00 (-)12,061.00	140.00	139.72	(-)0.28	Withdrawal of provision of ₹12,061.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(iv) 4059.01.051.45 Collector Office Buildings for Revenue Department	O R	6,081.00 (-)4,202.00	1,879.00	1,879.53	(+)0.53	Withdrawal of provision of ₹4,202.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(v) 4059.01.051.46 Prant Office Buildings for Revenue Department	O R	4,743.00 (-)2,473.00	2,270.00	2,269.57	(-)0.43	Withdrawal of provision of ₹2,473.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 4059.01.051.47 Mamlatdar Office Buildings for Revenue Department	O R	3,593.00 (-)2,865.00	728.00	727.53	(-)0.47	Withdrawal of provision of ₹2,865.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(vii) 4059.01.051.48 City Survey Office Buildings for Revenue Department	O R	5,445.00 (-)3,883.00	1,562.00	1,634.57	(+)72.57	Withdrawal of provision of ₹3,883.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final excess of ₹72.57 lakh have not been intimated (August 2025)
(viii) 4059.01.051.49 R.T.O. Buildings for Ports & Transport Department	O R	3,385.00 (-)1,177.00	2,208.00	2,208.14	(+)0.14	Withdrawal of provision of ₹1,177.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

Grant No. 84 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 4059.01.051.54 Development of Infrastructure Facilities for Judiciary (60% Central Share) - GJ24(60-40 Partially Centrally Sponsored Scheme)	O R	6,256.00 (-)3,896.00	2,360.00	2,747.07	(+)387.07	Withdrawal of provision of ₹2,271.00 lakh through surrender and of ₹1,625.00 lakh through reappropriation in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final excess of ₹387.07 lakh have not been intimated (August 2025)
(x) 4059.01.051.55 Development of Infrastructure Facilities for Judiciary (40% State Share) - GJ24	O R	4,170.00 (-)2,597.00	1,573.00	1,831.39	(+)258.39	Withdrawal of provision of ₹2,597.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final excess of ₹258.39 lakh have not been intimated (August 2025)

Grant No. 84 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 4059.60.051.01 HSG-12C Guest house and Rest house.etc Buildings	O R	5,818.00 (-)3,020.00	2,798.00	2,799.63	(+)1.63	Withdrawal of provision of ₹3,020.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(xii) 4202.01.201.42 EDN-69 Buildings	O R	1,825.00 (-)1,523.00	302.00	302.01	(+)0.01	Withdrawal of provision of ₹1,523.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(xiii) 4202.01.202.42 EDN-21 Buildings	O R	3,746.00 (-)1,994.00	1,752.00	1,752.27	(+)0.27	Withdrawal of provision of ₹1,994.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

Grant No. 84 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 4202.01.203.42 EDN-29 Buildings	O R	12,230.00 (-)7,666.00	4,564.00	4,572.52	(+)8.52	Withdrawal of provision of ₹7,666.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final excess of ₹8.52 lakh have not been intimated (August 2025)
(xv) 4202.01.203.43 EDN - 102 Construction of NCC buildings	O R	957.00 (-)689.00	268.00	259.22	(-)8.78	Withdrawal of provision of ₹689.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final saving of ₹8.78 lakh have not been intimated (August 2025)
(xvi) 4202.02.104.42 TED-22 Buildings	O R	5,900.00 (-)3,111.00	2,789.00	2,787.68	(-)1.32	Withdrawal of provision of ₹3,111.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 4202.02.105.42 TED-23 Buildings	O R	14,644.00 (-)1,698.00	12,946.00	12,948.87	(+)2.87	Withdrawal of provision of ₹1,698.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(xviii) 4202.04.106.42 EDN-105 Buildings	O R	894.00 (-)882.00	12.00	11.59	(-)0.41	Withdrawal of provision of ₹882.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(xix) 4220.60.101.42 PUB-3 Buildings	O R	618.00 (-)427.00	191.00	202.24	(+)11.24	Withdrawal of provision of ₹427.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final excess of ₹11.24 lakh have not been intimated (August 2025)

Grant No. 84 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xx) 4225.03.277.42 Buildings	O R	2,833.00 (-)2,209.00	624.00	609.59	(-)14.41	Withdrawal of provision of ₹2,209.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final saving of ₹14.41 lakh have not been intimated (August 2025)
(xxi) 4235.01.201.42 Buildings	O R	5,107.00 (-)3,525.00	1,582.00	1,582.74	(+)0.74	Withdrawal of provision of ₹3,525.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(xxii) 4250.00.203.42 EMP-1 Buildings	O R	20,852.00 (-)8,908.00	11,944.00	11,947.84	(+)3.84	Withdrawal of provision of ₹8,908.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

Grant No. 84 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiii) 4401.00.800.42 COP-31 Buildings	O R	1,103.00 (-)820.00	283.00	310.42	(+)27.42	Withdrawal of provision of ₹820.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final excess of ₹27.42 lakh have not been intimated (August 2025)
(xxiv) 4403.00.102.42 Buildings	O R	831.00 (-)456.00	375.00	375.45	(+)0.45	Withdrawal of provision of ₹456.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(xxv) 4403.00.103.42 Buildings	O R	422.00 (-)382.00	40.00	39.53	(-)0.47	Withdrawal of provision of ₹382.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

Grant No. 84 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvi) 4403.00.106.42 Building	O R	375.00 (-)375.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹375.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(xxvii) 4851.00.102.42 IND-29 Buildings	O R	1,043.00 (-)691.00	352.00	351.76	(-)0.24	Withdrawal of provision of ₹691.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4059.01.051.51 Administration of Justice Buildings for Legal Department	O R	5,335.00 (+)1,576.00	6,911.00	6,402.38	(-)508.62	Additional fund of ₹1,576.00 lakh was made in March 2025 through reappropriation mainly due to the good progress of works undertaken by the Roads and Buildings Department during the year, which resulted in an increased demand for grant allocation. Reasons for the final saving of ₹508.62 lakh have not been intimated (August 2025)
(ii) 4202.04.104.42 EDN-103 Buildings	O R	100.00 (+)49.00	149.00	149.23	(+)0.23	Additional fund of ₹49.00 lakh was made in March 2025 through reappropriation mainly due to the good progress of works undertaken by the Roads and Buildings Department during the year, which resulted in an increased demand for grant allocation.

Suspense Transactions –

7. The provision under the grant includes ₹ 116.48 lakh utilized under "Suspense account". The minor head 'Suspense' accommodates receipts and disbursements in the nature of interim transactions for which further payments or adjustments are necessary before the transaction can be completed and finally accounted for. Accordingly amounts under 'Suspense' are carried forwarded from year to year. The 'Suspense' head has three sub-divisions viz., (i) Stock (ii) Miscellaneous Works Advances and (iii) Workshop Suspense as explained below:

(i) Stock- Under this sub-head the value of materials which are required not for any particular work, but for the general use in the divisions are accounted for. The value of material issued for use on specific works or sold or transferred to other divisions are cleared from the accounts. Under this subhead, a detailed head 'Purchase' is also now operated to record the value of the material received, but not paid for within the month. The sub-head 'Stock' will, therefore show a balance indicating the book value as distinct from the market value of the materials held in stock and unadjusted charges connected with manufacture, if any, and charged to this sub-head, less value of materials received but still to be paid for or adjusted.

(ii) Miscellaneous Works Advances - In this sub-head are accounted for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposit received, losses of cash or stores still to be written off, sum recoverable from contractors on closed accounts, etc . The balance thus represents amount recoverable.

(iii) Workshop Suspense - Charges for jobs executed or other operations in the workshops of the Irrigation Department and Roads and Buildings Department are booked under this head pending recovery or adjustment of the charges.

The transactions under the minor head 'Suspense' under Major heads covered by the grant are aggregated below, sub-head wise, together with aggregate opening and closing balances are as under :

Sub-head		Opening balance on 01 April 2024 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2025 (Aggregate) (Debit +) (Credit -)
Stock		(-) 55,92.52	0	0	(-) 55,92.52
Miscellaneous Works Advances		(+) 31,16.38	0	0	(+) 31,16.38
Workshop Suspense		(+) 3,842.09	58.98	0	(+)3,901.07
TOTAL		(+) 1,365.97	58.98	0	(+)1,424.95

GRANT NO.: 85 RESIDENTIAL BUILDINGS

(Major Head : 2216 - Housing, 4216 - Capital Outlay on Housing)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		2,86,81,000			
Supplementary			2,86,81,00	3,80,74,84	(+)93,93,84	20,12,00
CAPITAL					
Voted					
Original		2,74,63,000			
Supplementary			2,74,63,00	1,41,13,37	(-)1,33,49,63	1,33,54,00
Charged					
Original		*1,000*			
Supplementary		*0*	*1,00*	*0*	*(-)1,00*	*1,00*

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹ 9,393.84 lakh (₹ 93,93,83,751-); the excess requires regularization. In view of the final excess, the surrender of ₹ 2,012.00 lakh from the grant proved unjustified and shows defective control over expensiture.

Grant No.85 Contd.

2. Excess over the grant occurred mainly under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2216.05.053.01 Construction	O R	15.00 (-)5.00	10.00	76.51	(+)66.51	Withdrawal of provision of ₹5.00 lakh through surrender in March 2025 reflects inappropriate financial planning and poor budgetary management. Against the Original provision of ₹15.00 lakh , actual expenditure amounted to ₹76.51 lakh.However, instead of seeking additinal provision through reappropriation to regularise the excess expenditure,the department issued a surrender of ₹ 5.00 lakh. Reasons for the final excess of ₹66.51 lakh have not been intimated (August 2025)
(ii) 2216.05.053.02 Expenditure on out-sourcing and up-keeping of Government Residential Building and Campuses.	O R	2,800.00 (+)166.00	2,966.00	2,961.90	(-)4.10	Additional fund of ₹166.00 lakh was made in March 2025 through reappropriation mainly due to requirement of more outsourcing for residential building.
(iii) 2216.80.001.01 Controller of Accommodation	O R	35.00 (+)12.00	47.00	46.87	(-)0.13	Additional fund of ₹12.00 lakh was made in March 2025 through reappropriation mainly due to filling up of the long pending vacant posts of various grades.
(iv) 2216.80.001.05 Expenditure transferred on Protra basis from	O R	52.00 0.00	52.00	11,411.01	(+)11,359.01	Reasons for the final excess of ₹11,359.01 lakh have not been intimated (August 2025)

3. Excess mentioned in note-above was partly counter balanced by saving under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2216.05.053.03 Workcharged Establishment (Salary)(Repairs to Residential Buildings.)	O R	3,725.00 (-)1,004.00	2,721.00	2,697.78	(-)23.22	Withdrawal of provision of ₹826.00 lakh through surrender and of ₹178.00 lakh through reappropriation in March 2025 was attributed to Reasons for the final saving of ₹23.22 lakh have not been intimated (August 2025)

CAPITAL

4. In view of the final saving of ₹13,349.63 lakh (48.61%) in the grant, the Original provision of ₹27,463.00 lakh could have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4216.01.106.02 Construction of Residential Building for R And B Department	O R	17,622.00 (-)8,649.00	8,973.00	8,975.00	(+)2.00	Withdrawal of provision of ₹8,649.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

Grant No.85 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4216.01.106.05 Construction of Residential Building for Legal Department	O R	1,395.00 (-)246.00	1,149.00	1,151.48	(+)2.48	Withdrawal of provision of ₹69.00 lakh through surrender and of ₹177.00 lakh through reappropriation in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(iii) 4216.01.106.06 Residential Quarters for Judicial Officers (60% Central) - GJ24(60-40 Partially Centrally Sponsored Scheme)	O R	3,142.00 (-)2,282.00	860.00	860.00	0.00	Withdrawal of provision of ₹2,282.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
(iv) 4216.01.106.07 Residential Quarters for Judicial Officers (40% State) - GJ24	O R	2,095.00 (-)1,522.00	573.00	573.33	(+)0.33	Withdrawal of provision of ₹1,522.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

Grant No.85 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 4216.01.700.26 Provision for Construction of residential quarters for Collector, Prant Officer and Mamlatdar	O R	1,386.00 (-)832.00	554.00	553.56	(-)0.44	Withdrawal of provision of ₹832.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

PERSISTENT SAVING

6. The Capital-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		28,534.42	11,350.52	17,183.90	60.22
2020-21		20,797.80	8,806.62	11,991.18	57.66
2021-22		16,662.01	5,276.73	11,385.28	68.33
2022-23		21,110.41	5,165.40	15,945.01	75.53
2023-24		28,332.80	13,514.79	14,818.01	52.30

GRANT NO.: 86 ROADS AND BRIDGES

(Major Head : 3054 - Roads and Bridges, 4070 - Capital Outlay on other Administrative Services, 5054 - Capital Outlay on Roads and Bridges)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		29,39,42,000			
Supplementary			29,39,42,00	33,90,83,08	(+)4,51,41,08	3,31,74,00
Charged					
Original		*1,00,000*			
Supplementary			*1,00,00*	*85*	*(-)99,15*	*99,00*
CAPITAL					
Voted					
Original		1,23,69,55,00			
Supplementary		1,97,23,00	1,25,66,78,00	1,25,49,40,82	(-)17,37,18	16,67,00
Charged					
Original		*25,40,00*			
Supplementary		*20,42,00*	*45,82,00*	*29,99,02*	*(-)15,82,98*	*15,29,00*

Notes and Comments

REVENUE

The expenditure exceeded the grant by ₹ 45,141.08 lakh (₹ 4,51,41,07,868/-); the excess requires regularization. In view of the final excess, the surrender of ₹ 33,174.00 lakh from the grant proved unjustified and shows defective control over expenditure.

2. Excess over the grant occurred mainly under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3054.03.103.02 Other Maintenance expenditure (Material and Others)	O R	1,05,000.00 (+)7,118.00	1,12,118.00	1,12,146.18	(+)28.18	Additional fund of ₹7,118.00 lakh was made in March 2025 through reappropriation mainly due to the good progress of works undertaken by the Roads and Buildings Department during the year, which resulted in an increased demand for grant allocation. Reasons for the final excess of ₹28.18 lakh have not been intimated (August 2025)
(ii) 3054.04.105.02 Other Maintenance expenditure (Material And others)(GIA to panchayat)	O R	65,000.00 (+)20,000.00	85,000.00	85,000.00	0.00	Additional fund of ₹20,000.00 lakh was made in March 2025 through reappropriation mainly due to the good progress of works undertaken by the Roads and Buildings Department during the year, which resulted in an increased demand for grant allocation.
(iii) 3054.04.105.03 Repairs To Roads Damaged By S.T Routes	O R	300.00 (+)100.00	400.00	400.00	0.00	Additional fund of ₹100.00 lakh was made in March 2025 through reappropriation mainly due to the good progress of works undertaken by the Roads and Buildings Department during the year, which resulted in an increased demand for grant allocation.
(iv) 3054.04.105.05 Materials And Others (Miscellaneous)	O R	10.00 (+)9.00	19.00	18.75	(-)0.25	Additional fund of ₹9.00 lakh was made in March 2025 through reappropriation mainly due to cover the fees for the Indian Road Congress.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 3054.80.001.01 Direction	O R	1,582.00 (+)135.00	1,717.00	1,716.59	(-)0.41	Additional fund of ₹135.00 lakh was made in March 2025 through reappropriation mainly due to meet retirement emoluments and to facilitate new appointments to vacant posts.
(vi) 3054.80.797.11 Transfer to deposit Accounts of Central Road Fund Allocation	O R	249.00 0.00	249.00	68,070.00	(+)67,821.00	Reasons for the final excess of ₹67,821.00 lakh have not been intimated (August 2025)
(vii) 3054.80.799.01 Stock	O R	1,350.00 (+)94.00	1,444.00	2,000.03	(+)556.03	Additional fund of ₹94.00 lakh was made in March 2025 through reappropriation mainly due to the good progress of works undertaken by the Roads and Buildings Department during the year, which resulted in an increased demand for grant allocation. Reasons for the final excess of ₹556.03 lakh have not been intimated (August 2025)
(viii) 3054.80.001.05 Expenditure Transferred on Prorata basis from Major head-2059	O R	156.00 0.00	156.00	11,594.26	(+)11,438.26	Reasons for the final saving of ₹11,438.26 lakh have not been intimated (August 2025)

3. Excess mentioned in note-above was partly counter balanced by saving under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3054.03.103.03 Maintenance And Repairs to Tax Plaza	O R	75.00 (-)56.00	19.00	19.05	(+)0.05	Withdrawal of provision of ₹56.00 lakh through reappropriation in March 2025 was attributed to less requirements for maintenance and repairs of the toll tax plaza.

Grant No. 86 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 3054.03.337.01 Toll Compensation to Concessionaire	O R	37,000.00 (-)37,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹37,000.00 lakh through reappropriation in March 2025 was attributed to the transfer of the entire provision from the Revenue Head to the Capital Head.
(iii) 3054.04.337.14 Kisan Path	O R	100.00 (-)100.00	0.00	0.00	0.00	Appropriate reason for Withdrawal of entire provision of ₹100.00 lakh through reappropriation in March 2025 has not been provided.
(iv) 3054.04.338.02 Pradhanmantri Gram sadak yojana (60% Central) - GJ162(60-40 Partially Centrally Sponsored Scheme)	O R	36,000.00 (-)14,006.00	21,994.00	21,993.75	(-)0.25	Withdrawal of provision of ₹14,006.00 lakh through reappropriation in March 2025 was attributed to receipt of less grant from theGoverment of India under the Scheme.
(v) 3054.04.338.03 Pradhanmantri Gram sadak yojana (40% State) - GJ162	O R	24,000.00 (-)8,343.00	15,657.00	15,657.00	0.00	Withdrawal of provision of ₹8,343.00 lakh through reappropriation in March 2025 was attributed to receipt of less grant from the Government of India under the Scheme. The State Government also released a proportionately less amount.
(vi) 3054.04.338.04 PM-JANMAN Under PMGSY (60% Central)(60-40 Partially Centrally Sponsored Scheme)	O R	330.00 (-)259.00	71.00	71.40	(+)0.40	Withdrawal of provision of ₹259.00 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 3054.04.338.05 PM-JANMAN Under PMGSY (40% State)	O R	220.00 (-)167.00	53.00	52.90	(-)0.10	Withdrawal of provision of ₹167.00 lakh through reappropriation in March 2025 was attributed to receipt of less grant from the Government of India under the Scheme. The State Government also released a proportionately less amount.
(viii) 3054.80.001.02 Administration	O R	3,137.00 (-)141.00	2,996.00	1,371.82	(-)1,624.18	Withdrawal of provision of ₹141.00 lakh through reappropriation in March 2025 was attributed to retirements, vacant posts, and the transfer of staff from the concerned offices. Reasons for the final saving of ₹1,624.18 lakh have not been intimated (August 2025)

4. In view of the final saving of *₹99.15 lakh* in the appropriation, the Original provision of *₹ 100.00 lakh* could have been curtailed.

5. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 3054.03.103.01 Workcharged Establishment (Salary)	O R	*100.00* *(-)99.00*	*1.00*	*0.85*	*(-)0.15*	Withdrawal of provision of *₹99.00 lakh* through surrender in March 2025 was attributed to lesser funds being required than anticipated for the payment of Decree Orders passed by the Hon'ble Court in service-related cases of work-charged/Rojamdar employees.

6. Though there was an ultimate saving of ₹1,737.18 lakh in the grant, only ₹ 1,667.00 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 70.18 lakh.

7.Though there was an ultimate saving of *₹1,582.98 lakh* in the appropriation, only *₹ 1,529.00 lakh* were surrendered from the appropriation in March 2025, resulting in less surrender to the extent of *₹ 53.98 lakh*. In view of the final saving, the Supplementary provision of *₹ 2,042.00 lakh* obtained in February 2025 could have been curtailed.

8. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5054.01.337.11 RBD-1 Original works	O S R	*40.00* *142.0* *(-) 173.00*	*9.00*	*8.81*	*(-)0.19*	Withdrawal of provision of *₹173.00 lakh* through surrender in March 2025 was attributed to requirement of less amount for the payment of Decree orders passed by the Hon'ble Court in Land Acquisition matters of National Highway.
(ii) 5054.03.337.11 RBD-2(a) Original Works	O S R	*2,000.00* *1,400.00* *(-) 1,056.00*	*2,344.00*	*2,290.58*	*(-) 53.42*	Withdrawal of provision of *₹1,056.00 lakh* through surrender in March 2025 was attributed to requirement of less amount for the payment of Decree orders passed by the Hon'ble Court in Land Acquisition matters of State Highway. Reasons for the final saving of ₹53.42 lakh have not been intimated (August 2025)
(iii) 5054.04.337.17 RBD-4 Roads and Bridges	O S R	*500.00 500.00* *(-) 300.00*	*700.00*	*699.64*	*(-)0.36*	Withdrawal of provision of *₹300.00 lakh* through surrender in March 2025 was attributed to requirement of less amount for the payment of Decree orders passed by the Hon'ble Court in Land Acquisition matters of Panchayat Roads.

9. Suspense Transactions -

Provision under the grant includes ₹ 2,000.03 lakh utilized under "Suspense account". The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No. 84. The break-up of 'Suspense' transactions in this grant in 2023-24 is given below together with the opening and closing balances, under the different sub_heads of 'Suspense':-

Sub-head		Opening balance on 01 April 2024 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2025 (Aggregate) (Debit +) (Credit -)
Stock		(-) 365.14	2,000.03	812.53	(+)930.56
Miscellaneous Works Advances		(+) 21.84	0.00	0.00	(+) 21.84
Workshop Suspense		0.00	0.00	0.00	0.00
TOTAL		(-) 343.30	2,000.03	812.53	(+)844.17

10. Subventions from Central Road Fund -

The additional revenue realized from the increase in the excise and import duties on motor spirit is credited to a Fund constituted by the Government of India. From this Fund, subventions are made to the State for expenditure on Schemes of Road development approved by the Government of India. The amount received as subventions is recorded as grants from Government of India and an equivalent amount is transferred to the Deposit account (Subventions from Central Road Fund) against provision under this grant (Grant No.86-Roads and Bridges). The actual expenditure against the Fund is also initially provided for under this grant and subsequently transferred to the Deposit account "Subventions from Central Road Fund".
The balance at the credit of the Fund on March 31, 2025 was ₹ 2,724.96 lakh. An account of the Fund appears in Statement No. 21 of the Finance Accounts.

GRANT NO.: 87 GUJARAT CAPITAL CONSTRUCTION SCHEME

(Major Head : 2217 - Urban Development, 4217 - Capital Outlay on Urban Development)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		20,55,00 1,77,00	22,32,00	20,06,04	(-)2,25,96	2,26,00
CAPITAL						
Voted						
Original Supplementary		4,48,04,00 0	4,48,04,00	2,65,27,64	(-)1,82,76,36	1,80,36,00
Charged						
Original Supplementary		*1,00 0*	*1,00*	*89*	*(-)11*	*0*

Notes and Comments

REVENUE

In view of the final saving of ₹225.96 lakh (10.12%) in the grant, the Supplementary provision of ₹177.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2217.01.001.03 State Capital Project Chief town Planner and Architectural Adviser (Scheme No . SCP-I)	 O S R	 284.00 17.00 (-)94.00	207.00	207.48	(+)0.48	Withdrawal of provision of ₹94.00 lakh through surrender in March 2025 was attributed to retirement, vacant posts, and the transfer of staff from the concerned offices.

CAPITAL

3. Though there was an ultimate saving of ₹ 18,276.36 lakh in the grant; only ₹ 18,036.00 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 240.36 lakh. In view of the final saving of (40.79%) in the grant, the Original provision of ₹44,804.00 lakh could have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4217.01.051.01 UDP-26 Residential Buildings	O R	25,000.00 (-)8,393.00	16,607.00	16,596.99	(-)10.01	Withdrawal of provision of ₹8,393.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final saving of ₹10.01 lakh have not been intimated (August 2025)
(ii) 4217.01.051.03 UDP-28 Roads and Bridges	O R	4,000.00 (-)3,290.00	710.00	712.15	(+)2.15	Withdrawal of provision of ₹3,290.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii)						Withdrawal of provision of ₹6,079.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process.
4217.01.051.04	O	7,904.00				
Urban Development	R	(-)6,079.00	1,825.00	1,823.53	(-)1.47	

Suspense Transactions -

5. Provision under the grant was not utilized during the year. The nature of "Suspense Transactions" has been explained under Note below Appropriation Accounts of Grant No. 84. The break-up of 'Suspense' transactions in this grant in 2024-25 is given below together with the opening and closing balances, under the different sub_heads of 'Suspense':-

Sub-head		Opening balance on 01 April 2024 (Aggregate) (Debit +) (Credit -)	Debits during the year (₹ in lakhs)	Credits during the year (₹ in lakhs)	Closing balance on 31 March 2025 (Aggregate) (Debit +) (Credit -)
Stock		(-) 12,54.85	0.00	0.00	(-) 12,54.85
Miscellaneous Works Advances		(+) 7.90	0.00	0.00	(+) 7.90
Workshop Suspense		(+) 0.30	0.00	0.00	(+) 0.30
TOTAL		(-) 12,46.65	0.00	0.00	(-) 12,46.65

PERSISTENT SAVING

4. The Capital-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		31,191.00	18,118.44	13,072.56	41.91
2020-21		30,433.00	17,562.83	12,870.17	42.29
2021-22		29,433.00	17,951.88	11,481.12	39.01
2022-23		35,433.00	17,130.49	18,302.51	51.65
2023-24		36,033.65	24,908.81	11,124.84	30.87

GRANT NO.: 88 OTHER EXPENDITURE PERTAINING TO ROADS AND BUILDINGS DEPARTMENT

(Major Head : 2049 - Interest Payments, 2070 - Other Administrative Services, 5053 - Capital Outlay on Civil Aviation, 7610 - Loans to Government Servants, etc.)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		57,33,00 7,09,00	64,42,00	62,56,64	(-)1,85,36	2,00,00
Charged						
Original Supplementary		*80,00,00* *10,00,00*	*90,00,00*	*87,46,11*	*(-)2,53,89*	*60,00*
CAPITAL						
Voted						
Original Supplementary		3,82,00 5,62,00	9,44,00	8,80,42	(-)63,58	64,00
Charged						
Original Supplementary		*20,00* *0*	*20,00*	*0*	*(-)20,00*	*20,00*

Notes and Comments

REVENUE

Fund amounting to ₹ 200.00 lakh were surrendered from the grant in March 2025, the saving ultimately worked out to only ₹ 185.36 lakh resulting in excessive surrender to the extent of ₹ 14.64 lakh.

2. Though there was an ultimate saving of *₹253.89 lakh* in the appropriation, only *₹60.00 lakh* were surrendered from the appropriation resulting in less surrender to the extent of *₹193.89 lakh* .

CAPITAL

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5053.02.102.01 Development of Airport	O S R	11.00 87.00 (-)12.00	86.00	86.21	(+)0.21	Withdrawal of provision of ₹12.00 lakh through surrender in March 2025 was attributed to lesser funds being required than anticipated for the payment of Decree Orders passed by the Hon'ble Court in land acquisition matters.
(ii) 7610.00.201.01 House Building Advances	O R	50.00 (-)31.00	19.00	19.21	(+)0.21	Withdrawal of provision of ₹31.00 lakh through surrender in March 2025 was attributed to non-receipt of anticipated proposals for House Building Allowance.
(iii) 7610.00.202.01 Advance for purchase of Motor Conveyances	O R	20.00 (-)20.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹20.00 lakh through surrender in March 2025 was attributed to non-receipt of proposals for Motor Vehicle Allowance.

4. Entire appropriation of *₹ 20.00 lakh* remained unutilized during the year.

5. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 5053.02.102.01 Development of Airport	O R	*20.00* *(-)20.00*	*0.00*	*0.00*	*0.00*	Withdrawal of entire provision of *₹20.00 lakh* through surrender in March 2025 was attributed to no funds being required for the payment of Decree Orders passed by the Hon'ble Court in land acquisition matters.

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SCIENCE AND TECHNOLOGY DEPARTMENT

GRANT NO.: 89 SCIENCE AND TECHNOLOGY DEPARTMENT

(Major Head : 2052 - Secretariat-General Services, 4059 - Capital Outlay on Public Works)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		1,49,07,000			
Supplementary		0	1,49,07,00	1,44,31,22	(-)4,75,78	4,76,00
CAPITAL					
Voted					
Original		0			
Supplementary		2,08,00	2,08,00	2,08,00	0	0

GRANT NO.: 90 OTHER EXPENDITURE PERTAINING TO SCIENCE AND TECHNOLOGY DEPARTMENT

(Major Head : 2852 - Industries, 3225 - Telecommunications Services, 3425 - Other Scientific Research, 4075 - Capital Outlay on Miscellaneous General Services, 5225 - Capital Outlay on Telecommunication Services, 5425 - Capital Outlay on other Scientific and Environmental Research, 7610 - Loans to Government Servants, etc.)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		15,55,64,000 21,52,00	15,77,16,00	15,11,87,35	(-)65,28,65	6,81,00
CAPITAL					
Voted					
Original Supplementary		7,16,28,000 0	7,16,28,00	5,73,20,74	(-)1,43,07,26	1,43,08,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 6,528.65 lakh in the grant, only ₹ 681.00 lakh were surrendered from the grant in March 2025 resulting in less surrender to the extent of ₹5,847.65 lakh.In view of the final saving, the Supplementary provision of ₹2,152.00 lakh obtained in February 2025 proved excessive and could have been curtailed to token provision only.

CAPITAL

2. In view of the final saving of ₹ 14,307.26 lakh (19.97%) in the grant , the Original provision of ₹ 71,628.00 lakh could have been curtailed.

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4075.00.800.04 Creation and Procurement of IT Infrastructure	O R	10,960.00 (-)2,858.00	8,102.00	8,102.00	0.00	Withdrawal of provision of ₹2,858.00 lakh through surrender in March 2025 was attributed to (i) no expenditure was incurred on the item "Video Conferencing Solution" during the financial year 2024–25; (ii) the bid floated by Gujarat Informatics Limited (GIL) for replacement of the Wi-Fi Core component was scrapped based on instructions from the Department of Science and Technology (DST), and a fresh bid is to be floated with an entirely new solution, resulting in no expenditure during the year; and (iii) the proposed project on "Low Code No Code" was dropped, due to which no expenditure was incurred in FY 2024–25.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4075.00.800.05 Gujarat State Data Centre	O R	7,248.00 (-)4,534.00	2,714.00	2,714.24	(+)0.24	Withdrawal of provision of ₹4,534.00 lakh through surrender in March 2025 was attributed to the following reasons: (i) the work related to the establishment of a Disaster Recovery Site at Faridabad is still in progress, and the expected SITC/FAT bill amount remains unclaimed during the financial year; (ii) the bid for a new E-mail Solution is under process and yet to be floated, resulting in non-utilization of the provision; (iii) the bid for procurement of a new UPS was cancelled; and (iv) the procurement of 5 PB Object Storage was completed at a price lower than the estimated cost, leading to savings in the grant.
(iii) 4075.00.800.06 Security Operation Centre	O R	3,000.00 (-)1,165.00	1,835.00	1,835.50	(+)0.50	Withdrawal of provision of ₹1,165.00 lakh through surrender in March 2025 was attributed to the fact that the Proof of Concept (PoC) for the DDoS protection tool, required for strengthening cyber security at the Security Operations Center (SOC), is currently ongoing. Consequently, an amount of ₹1,165.00 lakh remained unutilized due to the pending procurement of this tool.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 5425.00.600.05 Capital Outlay on Gujarat Bio-Technology Research Centre (GBRC)	O R	13,200.00 (-)5,700.00	7,500.00	7,500.00	0.00	Withdrawal of provision of ₹5,700.00 lakh through surrender in March 2025 was attributed to *
*delays in procurement and project execution. Specifically, (i) the Proof of Concept (PoC) for the DDoS protection tool is still in progress, due to which procurement could not be finalized and ₹1,165.00 lakh remained unutilized; (ii) the basic engineering design drawing of the BSL-4 laboratory has been completed, but the appointment of the Construction and Maintenance Agency (CMA) is still underway, delaying the start of on-site construction; and (iii) legal requirements necessitated changes in the scope of basement work for the GBRC main building, resulting in delayed commencement of masonry work and no expenditure under budget head 5425-00-600-05 “Other Capital Expenditure” during the financial year, leading to surrender of ₹57.00 crore.						
(v) 7610.00.201.01 House Building Advances	O R	50.00 (-)50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹50.00 lakh through surrender in March 2025 was attributed to non-receipt of applications for House Building Advance, due to which no expenditure could be incurred and the grant remained unutilized during the financial year.

SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT

GRANT NO.: 91 SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT

(Major Head : 2049 - Interest Payments, 2070 - Other Administrative Services, 2251 - Secretariat-Social Services, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		7,76,000			
Supplementary			7,76,00	6,33,59	(-)1,42,41	1,34,69
Charged					
Original		*2,000*			
Supplementary		*0*	*2,00*	*22*	*(-)1,78*	*1,78*
CAPITAL					
Voted					
Original		46,00			
Supplementary		54,00	1,00,00	94,39	(-)5,61	5,61

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 142.41 lakh in the grant; only ₹ 134.69 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 7.72 lakh.In view of the final saving, the Original provision of ₹776.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.01 Social Justice & Empowerment(S.W)	O R	609.00 (-)113.63	495.37	494.26	(-)1.11	Withdrawal of provision of ₹113.63 lakh through surrender in March 2025 was attributed to non-filling of vacant posts in the department, including 01 post of Joint Secretary, 03 posts of Section Officer, 05 posts of Deputy Section Officer, 16 posts of Office Assistant, and 01 post of Stenographer Grade-3.

Grant No. 91 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2251.00.090.02 Strengthening of Administration setup for Implementation of the recommendation of Socially and Educationally Backward Class Commission	O R	117.00 (-)25.83	91.17	84.79	(-)6.38	Withdrawal of provision of ₹21.06 lakh through surrender and of ₹4.77 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts in the department, including 01 post of Joint Secretary, 01 post of Stenographer Grade-1, and 02 posts of Deputy Section Officer Reasons for the final saving of ₹6.38 lakh have not been intimated (August 2025)

CAPITAL

3. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4225.00.800.01 Information Technology	O R	46.00 (-)46.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹46.00 lakh through surrender in March 2025 was attributed to the budget head 91-4225-00-800-01 not being in conformity with the List of Major and Minor Heads; therefore, a new capital head 91-4225-80-800-01 has been opened, and expenditure is to be incurred under the newly created head.

Grant No. 91 Concld.

4. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4225.80.001.01 Information Technology	S R	54.00 (+)40.39	94.39	94.39	0.00	Additional fund of ₹40.39 lakh was made in March 2025 through reappropriation mainly due to the completion of procurement of IT-related equipment — including computers, printers, and associated cartridges — by the end of the financial year 2024–25, resulting in over-expenditure.

GRANT NO.: 92 SOCIAL SECURITY AND WELFARE

(Major Head : 2049 - Interest Payments, 2225 - Welfare of Schedule Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2235 - Social Security and Welfare, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities, 4235 - Capital Outlay on Social Security and Welfare, 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 6235 - Loans for Social Security and Welfare)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		35,02,08,000			
Supplementary			35,02,08,00	34,09,55,29	(-)92,52,71	85,96,86
Charged					
Original		*2,40,00*			
Supplementary		*0*	*2,40,00*	*2,40,00*	*0*	*0*
CAPITAL					
Voted					
Original		7,94,06,00			
Supplementary		37,85,00	8,31,91,00	8,19,22,13	(-)12,68,87	12,68,38

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 9,252.71 lakh in the grant, only ₹ 8,596.86 lakh were surrendered from the grant in March 2025 resulting in less surrender to the extent of ₹ 655.85 lakh.

GRANT NO.: 94 OTHER EXPENDITURE PERTAINING TO SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT

(Major Head : 7610 - Loans to Government Servants, etc.)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
CAPITAL				
Voted				
Original	25,000			
Supplementary		25,000	7,000	(-)18,000	18,000

Notes and Comments

CAPITAL

In view of final saving of ₹ 18.00 lakh, the Original provision of ₹ 25.00 lakh coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance	O R	15.00 (-)15.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹15.00 lakh through surrender in March 2025 was attributed to non-receipt of any application for House Building Advance (HBA) during the year.

GRANT NO.: 95 SCHEDULED CASTES SUB PLAN

(Major Head : 2014 - Administration of Justice, 2058 - Stationery and Printing, 2202 - General Education, 2203 - Technical Education, 2204 - Sports and Youth Services, 2205 - Art and Culture, 2210 - Medical and Public Health, 2211 - Family Welfare, 2215 - Water Supply and Sanitation, 2216 - Housing, 2217 - Urban Development, 2220 - Information and Publicity, 2225 - Welfare of Schedule Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2230 - Labour, Employment and Skill Development, 2235 - Social Security and Welfare, 2236 - Nutrition, 2251 - Secretariat-Social Services, 2401 - Crop Husbandry, 2402 - Soil and Water Conservation, 2403 - Animal Husbandry, 2404 - Dairy Development, 2405 - Fisheries, 2406 - Forestry and Wild Life, 2408 - Food, Storage and Warehousing, 2425 - Co-operation, 2501 - Special Programmes for Rural Development, 2505 - Rural Employment, 2515 - Other Rural Development Programmes, 2702 - Minor Irrigation, 2801 - Power, 2810 - New and Renewable Energy, 2851 - Village and Small Industries, 2852 - Industries, 3054 - Roads and Bridges, 3435 - Ecology and Environment, 3456 - Civil Supplies, 3475 - Other General Economic Services, 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4210 - Capital Outlay on Medical and Public Health, 4215 - Capital Outlay on Water Supply and Sanitation, 4216 - Capital Outlay on Housing, 4217 - Capital Outlay on Urban Development, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities, 4250 - Capital Outlay on other Social Services, 4406 - Capital Outlay on Forestry and Wild Life, 4515 - Capital Outlay on other Rural Development Programmes, 4700 - Capital Outlay on Major Irrigation, 4701 - Capital Outlay on Medium Irrigation, 4702 - Capital Outlay on Minor Irrigation, 4801 - Capital Outlay on Power Projects, 5054 - Capital Outlay on Roads and Bridges, 5452 - Capital Outlay on Tourism, 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		37,93,47,00 1,17,10,00	39,10,57,00	36,09,41,90	(-)3,01,15,10	2,20,24,46
CAPITAL					
Voted					
Original Supplementary		28,60,36,00 2,91,55,00	31,51,91,00	30,73,80,93	(-)78,10,07	52,66,29

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 30,115.10 lakh in the grant; only ₹ 22,024.46 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 8,090.64 lakh.In view of the final saving of ₹30,115.10 lakh in the grant, the Supplementary provision of ₹11,710.00 lakh obtained in February 2025 proved excessive and could have been restricted to the token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2014.00.105.01 BCK-64 Scheduled Castes Sub-Plan Scheduled Castes, District Session Judges(Centrally Sponsored Schemes)	O R	420.00 (-)117.53	302.47	302.47	0.00	Withdrawal of provision of ₹ 117.53 lakh through surrender in March 2025 was attributed to non-utilization of funds under the salary head, as several sanctioned posts remained vacant during the period, which reduced the overall expenditure.(LEGAL)
(ii) 2202.01.106.03 EDN-145 Fee Reimbursement to Private Unaided Schools	O R	5,247.00 (-)797.54	4,449.46	4,449.44	(-)0.02	Withdrawal of provision of ₹ 797.54 lakh through reappropriation in March 2025 was attributed to the provision of ₹52.47 crore made for reimbursing fees up to ₹13,675 per student for approximately 33,305 students admitted under the 25% quota of the RT E Act in private unaided primary schools, along with ₹3,000 per student for other educational expenses. While the expected number of beneficiary students was achieved, the actual fee amounts of some schools were lower than the prescribed ceiling, leading t o unutilized funds.(EDU)
(iii) 2202.01.106.12 EDN-9 Scheduled Castes Sub-Plan Incentive for Enrollment and retention School.	O R	724.00 (-)400.00	324.00	324.00	0.00	Withdrawal of provision of ₹ 400.00 lakh through reappropriation in March 2025 was attributed to lower demand received from the districts, resulting in unutilized funds against the budgeted provision.(EDU)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2202.01.789.01 Samagra Shiksha (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	8,797.00 (-)2,995.27	5,801.73	5,801.73	0.00	Withdrawal of provision of ₹ 2,995.27 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(v) 2202.01.789.02 Samagra Shiksha (40% State) - GJ209	O R	5,864.00 (-)1,837.55	4,026.45	4,026.45	0.00	Withdrawal of provision of ₹ 1,837.55 lakh through reappropriation in March 2025 was attributed to provision made under this sub-head for the state matching share. As a lower amount was received from the Government of India, the Government of Gujarat released a proportionately reduced share, resulting in unutilized funds.(EDU)
(vi) 2202.02.109.02 EDN-19 Government Secondary School.	O R	957.00 (-)791.52	165.48	162.84	(-)2.64	Withdrawal of provision of ₹ 234.41 lakh through surrender and of ₹ 557.11 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts during the period, which led to reduced expenditure.(EDU)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2202.02.109.04 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme	O R	7,629.00 (-)1,008.90	6,620.10	6,579.01	(-)41.09	Withdrawal of provision of ₹ 1,008.90 lakh through surrender in March 2025 was attributed to onGovernment of Indiang recruitment processes for Government RMSA, Model Schools, and Model Day Schools, which resulted in partial utilization of the allocated funds during t he period. Reasons for the final saving of ₹ 41.09 lakh have not been intimated (August 2025).(EDU)
(viii) 2202.03.789.01 Rashtriya Uchchatar Shiksha Abhiyan (60% Central) - GJ7(60-40 Partially Centrally Sponsored Scheme)	O R	552.00 (-)267.93	284.07	283.88	(-)0.19	Withdrawal of provision of ₹ 267.93 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(ix) 2202.03.789.02 Rashtriya Uchchatar Shiksha Abhiyan (40% State) - GJ7	O R	368.00 (-)178.62	189.38	189.26	(-)0.12	Withdrawal of provision of ₹ 11.04 lakh through surrender and of ₹ 167.58 lakh through reappropriation in March 2025 was attributed to provision made under this sub-head for the state matching share. As a lower amount was received from the Government of India, the Government of Gujarat released a proportionately reduced share, resulting in unutilized funds.(EDU)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2202.80.001.02 EDN-16L Gujarat State Council of Educational Research & Training	O R	223.00 (-)47.04	175.96	173.45	(-)2.51	Withdrawal of provision of ₹ 47.04 lakh through reappropriation in March 2025 was attributed to*
*multiple reasons across various schemes and branches:(i) under GSQAC, only 33% of schools were targeted for external evaluation this year as opposed to 100 % last year due to structural changes; (ii) the accreditation process, which usually begins in July, started in December, limiting the time available; (iii) as a result, only half of the 33% targeted schools could be evaluated by March 15; (iv) the school accreditation portal and mobile application were developed free of cost by the partner agency under an MoU with the Education Department; (v) only 3 out of 8 sanctioned posts were filled, with the remaining vacant; and (vi) online training was conducted in stead of offline sessions due to limited time. (vii) Under STTI, HMAT Principals' training could not be conducted during February–March 2025 due to the involvement of principals and teachers in Standard 10th and 12th board examinations; (viii) residential training programs were fewer as STTI was extensively used for CSS-TE activities organized by various GCERT branches; (ix) the previous year's unspent grant was utilized during the current year as per the 35th Working Committee's decision. (x) Under Local S pecific Material Development and Support to DIETs for B.Ed & M.Ed Courses, actual expenditure was lower than the allocated provision. (xi) Additionally, under activities such as the Education Innovation Festival, teacher and head teacher training, GAS-6, K alautsav, and NIPUN Bharat Varta programme, lower-than-expected expenses led to unutilized funds.((EDU))						
(xi) 2202.80.789.03 District Institute of Educational and Training at District Places (60% - Central Share) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	258.00 (-)129.56	128.44	128.44	0.00	Withdrawal of provision of ₹ 129.56 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(xii) 2202.80.789.04 District Institute of Educational and Training at District Places (40% - State Share) - GJ209	O R	172.00 (-)86.36	85.64	85.64	0.00	Withdrawal of provision of ₹ 86.36 lakh through reappropriation in March 2025 was attributed to provision made under this sub-head for the state matching share. As a lower amount was received from the Government of India, the Government of Gujarat released a proportionately reduced share, resulting in unutilized funds.(EDU)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 2204.00.103.01 SYS-5 Integrated Scheme of Youth Welfare	O R	346.00 (-)46.64	299.36	299.36	0.00	Withdrawal of provision of ₹ 0.64 lakh through surrender and of ₹ 46.00 lakh through reappropriation in March 2025 was attributed to less number of participants in Navsari and Dang for taluka and district level personality development and yogasan train ing camp for SC youth.(SPORTS)
(xiv) 2210.03.101.01 HLT-36 Establishment of Mobile Health Medical Care Centres Under Urban Health Services	O R	245.00 (-)57.00	188.00	182.76	(-)5.24	Withdrawal of provision of ₹ 57.00 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts in Health Medical Care Centres under Urban Health Services Reasons for the final saving of ₹ 5.24 lakh have not been intimated (August 2025).(HEALTH)
(xv) 2210.03.101.02 National Programme for Prevention of Visual Impairment and control of Blindness Scheme.	O R	100.00 (-)100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through reappropriation in March 2025 was attributed to no expenditure being incurred under the National Programme for Prevention of Visual Impairment and Control of Blindness Scheme during the financial year, resulting in the provision remaining unutilized.(HEALTH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 2210.03.104.01 HLT-38 Scheduled castes Sub Plan Community Health Centres	O R	263.00 (-)156.00	107.00	106.87	(-)0.13	Withdrawal of provision of ₹ 156.00 lakh through reappropriation in March 2025 was attributed to vacant posts in Community Health Centres.(HEALTH)
(xvii) 2210.04.102.01 HLT-18 Opening of New Homeopathy Dispensary in Rural Area	O R	996.00 (-)208.00	788.00	771.71	(-)16.29	Withdrawal of provision of ₹ 208.00 lakh through reappropriation in March 2025 was attributed to vacant posts in Homeopathy Dispensaries in rural areas. Reasons for the final saving of ₹ 16.29 lakh have not been intimated (August 2025).(HEALTH)
(xviii) 2210.06.101.01 HLT- National Malaria Eradication Programme	O R	320.00 0.00	320.00	263.85	(-)56.15	Reasons for final saving of ₹ 56.15 lakh have not been intimated though called for (August 2025).
(xix) 2210.06.112.01 Health Education Bureau	O R	75.00 (-)75.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 75.00 lakh through reappropriation in March 2025 was attributed to no expenditure incurred under the Health Education Bureau scheme during the financial year, resulting in the provision remaining unutilized.(HEALTH)
(xx) 2210.06.789.01 National Health Mission (PCSS) (60% Central) - GJ60(60-40 Partially Centrally Sponsored Scheme)	O S R	6,596.00 2,366.00 (-)1,967.00	6,995.00	6,995.00	0.00	Withdrawal of provision of ₹ 1,967.00 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(HEALTH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2210.06.789.02 National Health Mission (PCSS) (40% State) - GJ60	O S R	4,398.00 2,315.00 (-)752.00	5,961.00	5,960.26	(-)0.74	Withdrawal of provision of ₹ 752.00 lakh through reappropriation in March 2025 was attributed to provision made under this sub-head for the state matching share. As a lower amount was received from the Government of India, the Government of Gujarat released a proportionately reduced share, resulting in unutilized funds.(HEALTH)
(xxii) 2210.06.789.05 PM Ayushman Bharat Health Infrastructure Mission (60% Central share) - GJ261(60-40 Centrally sponsored Scheme)	O R	1,527.00 (-)991.00	536.00	536.00	0.00	Withdrawal of provision of ₹ 991.00 lakh through reappropriation in March 2025 was attributed to less-release of central share by the Government of India under this scheme during the year.(HEALTH)
(xxiii) 2210.06.789.06 PM Ayushman Bharat Health Infrastructure Mission (40% State share) - GJ261	O R	1,018.00 (-)378.00	640.00	357.67	(-)282.33	Withdrawal of provision of ₹ 378.00 lakh through reappropriation in March 2025 was attributed to less release of funds by the State Government, as the release of State share is dependent on the release made by the Government of India; during the year, the Government of India released a lesser amount, resulting in proportionately lower release of State share. Reasons for the final saving of ₹ 282.33 lakh have not been intimated (August 2025).(HEALTH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiv) 2211.00.789.02 Pradhan Mantri Matru Vandana Yojana (60% Central) - GJ231(60-40 Partially Centrally Sponsored Scheme)	O R	1,008.00 (-)664.00	344.00	343.73	(-)0.27	Withdrawal of provision of ₹ 664.00 lakh through reappropriation in March 2025 was attributed to provision made under this sub-head for the state matching share. As a lower amount was received from the Government of India, the Government of Gujarat re leased a proportionately reduced share, resulting in unutilized funds.(HEALTH)
(xxv) 2211.00.789.03 Pradhan Mantri Matru Vandana Yojana (40% State) - GJ231	O R	672.00 (-)443.00	229.00	229.15	(+)0.15	Withdrawal of provision of ₹ 443.00 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(HEALTH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvi) 2216.02.789.04 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana (Urban) (60% Central) - GJ127(60-40 Partially Centrally Sponsored Scheme)	O R	1,378.00 (-)1,378.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,378.00 lakh through reappropriation in March 2025 was attributed to release of nil grant by the Government of India under the Scheme.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project; hence, no new central grant is expected to be released during the remaining period of the financial year, resulting in savings under this head.(URBAN)
(xxvii) 2216.02.789.05 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana (Urban) (40% State) - GJ127	O R	918.00 (-)335.00	583.00	5.83	(-)577.17	Withdrawal of provision of ₹ 335.00 lakh through reappropriation in March 2025 was attributed to *
*release of less grant by the State Governmenet. The State Government releasing its share proportionately with the share of the Central Government. As less grant was released by the Central Government under this scheme, the State Government also release its corresponding share, resulting in less utilised provision.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project; hence, no new central grant is expected to be released during the remaining period of the financia l year, resulting in savings under this head Reasons for the final saving of ₹ 577.17 lakh have not been intimated (August 2025).(URBAN)						

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxviii) 2216.02.789.06 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (60% Central) - GJ127(60-40 Partially Centrally Sponsored Scheme)	O R	1,837.00 (-)1,837.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,837.00 lakh through reappropriation in March 2025 was attributed to release of nil grant by the Government of India under the Scheme.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project; hence, no new central grant is expected to be released during the remaining period of the financial year, resulting in savings under this head.(URBAN)
(xxix) 2216.02.789.07 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (40% State) - GJ127	O R	1,225.00 (-)1,225.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,225.00 lakh partially through surrender of ₹ 452.01 lakh and remaining of ₹ 772.99 lakh through reappropriation in March 2025 was attributed to *
* release of nil grant by the State Governmenet. The State Government releasing its share proportionately with the share of the Central Government. As no grant was released by the Central Government under this scheme, the State Government also did not release its corresponding share, resulting in unutilized provision.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project; hence, no new central grant is expected to be released during the remaining period of the financial year, resulting in savings under this head(URBAN)						

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxx) 2216.02.789.08 Assistance to Urban/Area Development Authorities under Pradhan Mantri Awas Yojana (Urban) (60% Central) - GJ127(60-40 Partially Centrally Sponsored Scheme)	O R	459.00 (-)459.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 459.00 lakh through surrender in March 2025 was attributed to release of nil grant by the Government of India under the Scheme.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project; hence, no new central grant is expected to be released during the remaining period of the fin ancial year, resulting in savings under this head.(URBAN)
(xxxi) 2216.02.789.09 Assistance to Urban/Area Development Authorities under Pradhan Mantri Awas Yojana (Urban) (40% State) - GJ127	O R	306.00 (-)306.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 306.00 lakh through surrender in March 2025 was attributed to *

* release of nil grant by the State Governmenet. The State Government releasing its share proportionately with the share of the Central Government. As no g rant was released by the Central Government under this scheme, the State Government also did not release its corresponding share, resulting in unutilized provision.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project; hence, no new central grant is expected to be released during the remaining period of the financi al year, resulting in savings under this head.(URBAN)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxii) 2216.03.789.01 Other Schemes for rural housing	O R	661.00 (-)541.00	120.00	120.00	0.00	Withdrawal of provision of ₹ 541.00 lakh through reappropriation in March 2025 was attributed to non-completion of houses under the PMAY-G scheme. As per the scheme guidelines, assistance is payable only after the completion of houses by the beneficia ries. The Government of India allocated targets for the year 2024–25 in September 2024, and the sanctioned houses are currently under construction.(PRH)
(xxxiii) 2217.03.192.04 UDP-88 Grant-in-aid to Municipalities Under Swarnim Jaynti Mantri Shaheri Vikas Yojana	O R	674.00 (-)168.50	505.50	505.50	0.00	Withdrawal of provision of ₹ 168.50 lakh through surrender in March 2025 was attributed to receipt of fewer proposals from Municipalities under this scheme, resulting in lower utilization of the allocated provision.(URBAN)
(xxxiv) 2217.03.789.07 Grant in aid to Muncipalities for Atal Mission for Rejuvenation and urban Transformation 2.0 (AMRUT 2.0) (60% Central Share) - GJ253(60-40 Partially Centrally Sponsored Scheme)	O R	2,490.00 (-)544.00	1,946.00	1,946.00	0.00	Withdrawal of provision of ₹ 544.00 lakh through surrender in March 2025 was attributed to receipt of less grant from the Government of India than anticipated, owing to the implementation of the SNA Sparsh system. Consequently, lower expenditure was i ncurred under this central share budget head.(URBAN)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxv) 2217.80.191.01 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission - GJ220	O R	5,824.00 (-)956.42	4,867.58	4,867.58	0.00	Withdrawal of provision of ₹ 956.42 lakh through surrender in March 2025 was attributed to receipt of less grant from the Government of India than expected, which resulted in proportionately lower expenditure under the central share budget head.(URBAN)
(xxxvi) 2217.80.192.01 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission - GJ220	O R	3,740.00 (-)3,359.57	380.43	380.43	0.00	Withdrawal of provision of ₹ 3,359.57 lakh through surrender in March 2025 was attributed to receipt of less grant from the Government of India than expected, which resulted in proportionately lower expenditure under the central share budget head.(URBAN)
(xxxvii) 2220.01.001.01 PUB-1 Scheduled Castes Sub-Plan Utilization of Publicity media	O R	2,030.00 (-)530.05	1,499.95	1,500.29	(+)0.34	Withdrawal of provision of ₹ 530.05 lakh through surrender in March 2025 was attributed to less expenditure in media publicity due to implementation of code of conduct for Lok Sabha Election 2024 and non submission of bills by vendors within stipulated time.(INB)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxviii) 2225.01.001.01 Directorate of Social Welfare	O R	1,265.00 (-)100.56	1,164.44	1,127.19	(-)37.25	Withdrawal of provision of ₹ 100.56 lakh through surrender in March 2025 was attributed to (i) non-filling of vacant posts as per the requisition form submitted, although 50% of the salary expenses for these posts were considered during budget estimat ion, and (ii) non-payment of dearness allowance for January 2025. Reasons for the final saving of ₹ 37.25 lakh have not been intimated (August 2025).(SJED)
(xxxix) 2225.01.001.05 SCW-23 Strengthening of Administrative Mechanism at all Level	O R	3,329.00 (-)614.03	2,714.97	2,751.17	(+)36.20	Withdrawal of provision of ₹ 614.03 lakh through surrender in March 2025 was attributed to (i) non-filling of vacant posts as per the requisition form submitted, although 50% of the salary expenses for these posts were considered during budget estimat ion, (ii) non-payment of dearness allowance for January 2025, and (iii) lower expenditure under the Satyavadi Raja Harishchandra Scheme, wherein out of the allocated ₹5.50 crore, ₹4.97 crore was utilized based on the number of applications received. Reason s for the final excess of ₹ 36.20 lakh have not been intimated (August 2025).(SJED)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xl) 2225.01.102.02 SCW-12 Scheme for Income & Employment Generation and Economic Upliftment	O R	4,754.00 (-)964.39	3,789.61	3,789.55	(-)0.06	Withdrawal of provision of ₹ 964.39 lakh through reappropriation in March 2025 was attributed to partial utilization of the allocated funds under the Manav Garima Yojana, wherein out of the total provision of ₹25.00 crore, an amount of ₹7.06 crore was transferred directly to the Industries and Mines Department as per their demand, and ₹8.00 crore was utilized for clearing pending liabilities of previous years, resulting in total expenditure of ₹15.06 crore; the unutilized balance was subsequently reduc ed by the Finance Department.(SJED)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xli) 2225.01.277.10 SCW-11 Scheme for Income & Employment Generation & Skill Development	O R	425.00 (-)136.57	288.43	288.03	(-)0.40	Withdrawal of provision of ₹ 136.57 lakh through surrender in March 2025 was attributed to non-fulfilment of eligibility conditions under the coaching assistance scheme for competitive exams, as the concerned institutions lacked the required biometric system mandated by the scheme's resolution, thereby preventing disbursement of assistance to students; furthermore, delays and procedural difficulties in the approval of applications under the scheme have resulted in reduced spending, leading to a downward revision of the original provision in the Revised Estimates.(SJED)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlii) 2225.01.277.20 SCW-10 Training, Aid & Incentive for Higher Education	O R	115.00 (-)47.80	67.20	66.20	(-)1.00	Withdrawal of provision of ₹ 47.80 lakh through surrender in March 2025 was attributed to non-compliance with eligibility conditions under various coaching schemes, as the concerned institutions lacked the mandatory biometric system prescribed in the scheme resolutions, thereby rendering students ineligible for assistance; moreover, the lengthy process involved in approving applications under these schemes created difficulties in incurring expenditure, and accordingly, the original provision was reduce d in the Revised Estimates.(SJED)
(xliii) 2225.01.277.24 SCW-9 Awards for Social Educational, Art etc./ Dr Ambedkar chair, Research	O R	122.00 (-)49.17	72.83	72.83	0.00	Withdrawal of provision of ₹ 49.17 lakh through surrender in March 2025 was attributed to reduced demand for grant by the universities under the Dr. Ambedkar Chair Scheme during the year 2024–25, as the grant is released based on requisitions received from the universities, resulting in lower expenditure under this scheme.(SJED)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xliv) 2225.01.789.06 SCW-41 NAGRIK CELL (Additional state Liability)(Top-up)	O R	600.00 (-)168.74	431.26	447.87	(+)16.61	Withdrawal of provision of ₹ 168.74 lakh through surrender in March 2025 was attributed to (i) non-filling of vacant posts as per the requisition form submitted, although 50% of the salary expenses for these posts were included in the budget planning, and (ii) non-payment of dearness allowance for January 2025. Reasons for the final excess of ₹ 16.61 lakh have not been intimated (August 2025).(SJED)
(xlv) 2225.01.793.01 SCW-18 Financial Assistance for Economical Upliftment-GJ187	O R	1,500.00 (-)1,500.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,500.00 lakh through reappropriation in March 2025 was attributed to non-allocation of grant by the Government under the SCA to SCSP scheme for the year 2024–25.(SJED)
(xlvi) 2225.01.793.02 SCW-18 Pradhan Mantri Adarsh Gram Yojana-GJ186	O R	651.00 (-)651.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 651.00 lakh through reappropriation in March 2025 was attributed to non-allocation of grant by the Government under the PMAGY scheme for the year 2024–25.(SJED)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlvii) 2225.01.800.10 SCW-20 Maintenance & Development of Dr.Ambedkar Bhavan.	O R	450.00 (-)167.16	282.84	282.90	(+)0.06	Withdrawal of provision of ₹ 167.16 lakh through surrender in March 2025 was attributed to non receipt of administrative approval for renovation work of Dr. Ambedkar Bhavan at Himmatnagar, Bhavnagar and Navsari.(SJED)
(xlviii) 2225.01.800.11 Training to the children of scheduled casts for appearing with best performance in complited exam	O R	150.00 (-)150.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 150.00 lakh through surrender in March 2025 was attributed to non receipt of Administrative approval by the the Finance Department so provision was done in other head.(HOME)
(xlix) 2230.03.101.03 Skills Strengthening for Industrial Value Enhancement (STRIVE) for SCPSC (100% Central) - GJ195	O R	50.00 (-)50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 50.00 lakh through reappropriation in March 2025 was attributed to the closure of the STRIVE (Skills Strengthening for Industrial Value Enhancement) Project under SCPSC with effect from 31/05/2024.(LABOUR)
(l) 2230.03.789.03 Gujarat skill Development Mission Generate Employment through skill Development	O R	100.00 (-)100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 100.00 lakh through reappropriation in March 2025 was attributed to the non-commencement of training activities under the SAKSHAM (KVK 2.0) scheme, as the implementation process has not been initiated, leading to no n-utilization of the allocated funds.(LABOUR)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(li) 2235.02.789.15 SSW-10 National Family Benefit Scheme (Sankat Mochan Yojna) - 100% C.S.S.-GJ43	O R	412.00 (-)103.01	308.99	308.99	0.00	Withdrawal of provision of ₹ 103.01 lakh through surrender in March 2025 was attributed to release of less grant (i.e. ₹308.99) by the Government of India under the Scheme. (SJED)
(lii) 2236.02.102.03 PM POSHAN SCHEME FOR CHILDREN IN PUBLIC PRIMARY SCHOOLS (100% CSS) - GJ96	O R	435.00 (-)179.18	255.82	255.82	0.00	Withdrawal of provision of ₹ 179.18 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(liii) 2236.02.789.01 PM POSHAN SCHEME FOR CHILDREN IN PUBLIC PRIMARY SCHOOLS (60% central) - GJ96(60-40 Partially Centrally Sponsored Scheme)	O R	3,184.00 (-)853.35	2,330.65	2,330.65	0.00	Withdrawal of provision of ₹ 853.35 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(liv) 2236.02.789.02 PM POSHAN SCHEME FOR CHILDREN IN PUBLIC PRIMARY SCHOOLS (40% state) - GJ96	O R	2,122.00 (-)568.24	1,553.76	1,553.76	0.00	Withdrawal of provision of ₹ 568.24 lakh through reappropriation in March 2025 was attributed to provision made under this sub-head for the state matching share. As a lower amount was received from the Government of India, the Government of Gujarat re leased a proportionately reduced share, resulting in unutilized funds.(EDU)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lv) 2236.02.789.03 NTR-18, Integrated Child Development Scheme - Honorarium (60% Central) - GJ101(60-40 Partially Centrally Sponsored Scheme)	O R	1,853.00 (-)243.08	1,609.92	1,609.92	0.00	Withdrawal of provision of ₹ 243.08 lakh through reappropriation in March 2025 was attributed to less-release of central share by the Government of India under this scheme during the year.(WCD)
(lvi) 2236.02.789.04 NTR-18, Integrated Child Development Scheme - Honorarium (40% State) - GJ101	O R	1,235.00 (-)161.72	1,073.28	1,073.28	0.00	Withdrawal of provision of ₹ 161.72 lakh through reappropriation in March 2025 was attributed to less release of funds by the State Government, as the release of State share is dependent on the release made by the Government of India; during the year, the Government of India released a lesser amount, resulting in proportionately lower release of State share.(WCD)
(lvii) 2251.00.793.01 Special Central Assistance for monitoring of Scheduled Castes Sub-Plan	O R	61.00 (-)61.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 61.00 lakh through surrender in March 2025 was attributed to non-receipt of any grant from the Government of India under the scheme during the year.(SJED)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lviii) 2401.00.119.01 HRT-4 Scheduled Castes Sub-Plan Scheme for fruit horticulture crops development and subsidy to S.C.cultivators for purchase of fruit crops	O R	1,220.00 (-)457.93	762.07	762.04	(-)0.03	Withdrawal of provision of ₹ 457.93 lakh through surrender in March 2025 was attributed to reduced expenditure under both the continuing and newly sanctioned components of the scheme. In the continuing item, although many farmers applied online through the i-Khedut portal for subsidy, most did not submit their claims within the prescribed time limit, leading to unutilized funds. In the newly approved item (sanctioned for the first time in 2024–25), fewer applications and claims were received from farme rs, resulting in lower fund utilisation during the year.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lix) 2401.00.789.02 Rashtriya Krushi Vikas Yojana (60% Central) - GJ48(60-40 Partially Centrally Sponsored Scheme)	O R	1,029.00 (-)856.09	172.91	172.91	0.00	Withdrawal of provision of ₹ 856.09 lakh through reappropriation in March 2025 was attributed to less allocation from the Government of India and non-release of subsequent instalments. For the year 2024–25, the Government of India approved ₹5.04 crore as Central Share (60%) and ₹3.36 crore as corresponding State Share (40%). However, only two out of the four equal instalments—amounting to ₹2.52 crore—were released by the Government of India, resulting in reduced availability and utilisation of funds.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lx) 2401.00.789.03 Rashtriya Krushi Vikas Yojana (40% State)	O R	686.00 (-)570.73	115.27	115.27	0.00	Withdrawal of provision of ₹ 570.73 lakh through reappropriation in March 2025 was attributed to less allocation from the Government of India and non-release of subsequent installments under the scheme. For the year 2024–25, the Government of India ap proved ₹5.04 crore as Central Share (60%) and ₹3.36 crore as corresponding State Share (40%). However, only two out of the four equal installments—amounting to ₹2.52 crore—were released by the Government of India, resulting in reduced fund availability and utilisation.(AGRI)
(lxi) 2401.00.789.06 National Food Security Mission-Oilseed (60% Central) - GJ245(60-40 Partially Centrally Sponsored Scheme)	O R	150.00 (-)67.33	82.67	82.67	0.00	Withdrawal of provision of ₹ 67.33 lakh through surrender in March 2025 was attributed to reduced requirement of funds, as lower expenditure was observed in the oil extraction unit during the year, resulting in non-utilization of the total grant.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxii) 2401.00.789.07 National Food Security Mission-Oilseed (40% State) - GJ245	O R	100.00 (-)44.88	55.12	55.12	0.00	Withdrawal of provision of ₹ 44.88 lakh through surrender in March 2025 was attributed to reduced requirement of funds, as less expenditure was observed in the oil extraction unit during the year, resulting in less-utilization of the total grant.(AGRI)
(lxiii) 2401.00.789.10 National Food Security Mission (60% Central) - GJ205(60-40 Partially Centrally Sponsored Scheme)	O R	129.00 (-)50.73	78.27	78.27	0.00	Withdrawal of provision of ₹ 50.73 lakh through surrender in March 2025 was attributed to (i) lower achievement under the seed distribution component of the NFSM scheme during the year, and (ii) availability of the same component under the State scheme.(AGRI)
(lxiv) 2401.00.789.11 National Food Security Mission (40% State) - GJ205	O R	85.00 (-)32.89	52.11	52.11	0.00	Withdrawal of provision of ₹ 32.89 lakh through surrender in March 2025 was attributed to (i) lower achievement under the seed distribution component of the NFSM scheme during the year, and (ii) availability of the same component under the State scheme.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxv) 2401.00.789.12 Rainfed Area Development-National Mission for Sustainable Agriculture (RAD-NMSA) for SC farmers (60% Central) - GJ15(60-40 Partially Centrally Sponsored Scheme)	O R	63.00 (-)42.60	20.40	20.40	0.00	Withdrawal of provision of ₹ 42.60 lakh through surrender in March 2025 was attributed to revision of guidelines for the Rainfed Area Development (RAD) scheme by the Government of India, which impacted the implementation process and fund utilisation d uring the year.(AGRI)
(lxvi) 2401.00.789.14 Sub-Mission on Agriculture Extension ATMA SC (60% Central) - GJ102(60-40 Partially Centrally Sponsored Scheme)	O R	162.00 (-)64.05	97.95	97.95	0.00	Withdrawal of provision of ₹ 64.05 lakh through surrender in March 2025 was attributed to delay in receipt of the second instalment of grant owing to the implementation of the new fund flow pattern through the SNA-SPARSH platform by the Government of India, which affected timely utilisation of funds during the year.(AGRI)
(lxvii) 2401.00.789.15 Sub-Mission on Agriculture Extension ATMA SC (40% State) - GJ102	O R	108.00 (-)42.68	65.32	65.32	0.00	Withdrawal of provision of ₹ 42.68 lakh through surrender in March 2025 was attributed to delay in receipt of the second instalment of grant caused by the implementation of the new fund flow pattern through the SNA (Single Nodal Agency) SPARSH platfor m, resulting in reduced utilisation of funds during the year.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxviii) 2401.00.789.20 AGR-67 Submission On Agricultural Mechanization (SMAM) (60% Central) - GJ14(60-40 Partially Centrally Sponsored Scheme)	O R	144.00 (-)86.11	57.89	57.89	0.00	Withdrawal of provision of ₹ 86.11 lakh through reappropriation in March 2025 was attributed to the implementation of the SNA-SPARSH modality by the Government of India in the year 2024–25, under which the third instalment of the grant was released on 29-03-2025; as a result, the grant could not be utilised within the financial year.(AGRI)
(lxix) 2401.00.789.21 AGR-67 Submission On Agricultural Mechanization (SMAM) (40% State) - GJ14	O R	96.00 (-)57.41	38.59	38.59	0.00	Withdrawal of provision of ₹ 57.41 lakh through reappropriation in March 2025 was attributed to the implementation of the SNA SPARSH modality by the Government of India in the year 2024–25, under which the third instalment of the grant was released on 29-03-2025; as a result, the grant could not be utilised within the financial year.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxx) 2401.00.789.22 National Horticulture Mission under Mission for Integrated Development of Horticulture for SCSP (60% Central) - GJ10(60-40 Partially Centrally Sponsored Scheme)	O R	273.00 (-)226.76	46.24	46.24	0.00	Withdrawal of provision of ₹ 226.76 lakh through surrender in March 2025 was attributed to *
*the following reasons (i) An amount of ₹19.01 crore pertains to 171 projects approved under the delegated powers of the State Government, which are currently un der implementation; hence, funds will be released upon their completion. (ii) ₹26.77 crore is related to project proposals that are still under consideration for approval at the Government of India level and will be utilised once approvals are received. (i ii) ₹28.16 crore has been sanctioned by the Government of India on 25th March 2025 for 20 projects, with instructions to release the first instalment immediately; however, the second instalment of ₹16.78 crore can only be released after receipt of a satisf actory JIT Report, as per the prescribed procedure. Additionally, unspent balance of ₹43.69 crore from the previous year in the SNA account has already been utilised prior to onboarding on the SNA-SPARSH platform, as per the instructions of the Government of India.(AGRI)						
(lxxi) 2401.00.789.23 National Horticulture Mission under Mission for Integrated Development of Horticulture for SCSP (40% State) - GJ10	O R	182.00 (-)151.17	30.83	30.83	0.00	Withdrawal of provision of ₹ 151.17 lakh through surrender in March 2025 was attributed to *
* the following reasons (i) An amount of ₹19.01 crore pertains to 171 projects approved under the delegated powers of the State Government, which are currently un der implementation; hence, funds will be released upon their completion. (ii) ₹26.77 crore is related to project proposals that are still under consideration for approval at the Government of India level and will be utilised once approvals are received. (i ii) ₹28.16 crore has been sanctioned by the Government of India on 25th March 2025 for 20 projects, with instructions to release the first instalment immediately; however, the second instalment of ₹16.78 crore can only be released after receipt of a satisf actory JIT Report, as per the prescribed procedure. Additionally, unspent balance of ₹43.69 crore from the previous year in the SNA account has already been utilised prior to onboarding on the SNA-SPARSH platform, as per the instructions of the Government of India.(AGRI)						

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxii) 2401.00.789.24 PM Formalization of Micro Food Processing Enterprises (PMFME) (60% Central) - GJ206(60-40 Partially Centrally Sponsored Scheme)	O R	210.00 (-)110.00	100.00	100.00	0.00	Withdrawal of provision of ₹ 110.00 lakh through reappropriation in March 2025 was attributed to receipt of fewer applications under this credit-linked scheme, as beneficiaries opted for other more attractive schemes of the State Government; furthermore, the overall implementation progress of the scheme at the national level has remained around 50%.(AGRI)
(lxxiii) 2401.00.789.25 PM Formalization of Micro Food Processing Enterprises (PMFME) (40% State) - GJ206	O R	140.00 (-)73.33	66.67	66.67	0.00	Withdrawal of provision of ₹ 73.33 lakh through reappropriation in March 2025 was attributed to receipt of fewer applications under this credit-linked scheme, as beneficiaries opted for other more attractive schemes of the State Government; furthermore, the overall implementation progress of the scheme at the national level has remained around 50%.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxiv) 2401.00.789.26 Establishment of Incubation Center, Capacity building and Hand holding (100% Central)	O R	53.00 (-)53.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 53.00 lakh through reappropriation in March 2025 was attributed to receipt of fewer applications under this credit-linked scheme, as beneficiaries opted for other more attractive schemes of the State Government; fur thermore, the overall implementation progress of the scheme at the national level has remained around 50%.(AGRI)
(lxxv) 2403.00.102.02 ANH-7 Establishment of Intensive Live Stock Development Centres	O R	458.00 (-)73.00	385.00	385.43	(+)0.43	Withdrawal of provision of ₹ 73.00 lakh through surrender in March 2025 was attributed to non-utilisation of provision arising from non-filling up of 67 sanctioned posts across various cadres under the scheme, which includes 3 posts of Class-I, 4 post s of Class-II, and 60 posts of Class-III.(AGRI)
(lxxvi) 2403.00.789.11 National LiveStock Mission (Scheduled Castes Sub Plan)(Central Share 60%) - GJ50(60-40 Partially Centrally Sponsored Scheme)	O R	473.00 (-)473.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 473.00 lakh partially through surrender of ₹ 175.00 lakh and remaining of ₹ 298.00 lakh through reappropriation in March 2025 was attributed to non-release of grant by the Government of India under the approved Annu al Action Plan for the year 2024–25. As a result, the grant could not be utilised.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxvii) 2403.00.789.12 National LiveStock Mission (Scheduled Castes Sub Plan)(State Share 40%) - GJ50	O R	316.00 (-)316.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 316.00 lakh partially through surrender of ₹ 116.00 lakh and remaining of ₹ 200.00 lakh through reappropriation in March 2025 was attributed to non-release of grant by the Government of India under the approved Annu al Action Plan for the year 2024–25. Consequently, the grant could not be utilised.(AGRI)
(lxxviii) 2403.00.789.13 National LiveStock Mission (Scheduled Castes Sub Plan)(Central Share 100%) - GJ303	O R	39.00 (-)39.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 39.00 lakh through surrender in March 2025 was attributed to non-utilisation of grant, as the Annual Action Plan for the year 2024–25 was approved by the Government of India; however, the grant was not released as p er the approved plan. Consequently, the provision remained unutilised.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxix) 2403.00.789.16 Assistance for livestock insurance scheme	O R	280.00 (-)161.00	119.00	119.00	0.00	Withdrawal of provision of ₹ 161.00 lakh through surrender in March 2025 was attributed to non-utilisation of grant as the scheme is to be implemented in coordination with the centrally sponsored National Livestock Mission (NLM) scheme. The Government of India revised the operational guidelines of NLM in March 2024, changing the funding pattern from 70:30 to 85:15. However, the grant was not released by the Government of India as per the approved Annual Action Plan for 2024–25, resulting in less-utilisation of the provision.(AGRI)
(lxxx) 2405.00.800.01 FSH-2 Subsidy to Scheduled castes for Fisheries	O R	202.00 (-)107.00	95.00	95.13	(+)0.13	Withdrawal of provision of ₹ 107.00 lakh through reappropriation in March 2025 was attributed to non-finalisation of the tender for procurement and supply under the prawn seed stocking component, in accordance with the provisions of the Rules of Business–2025. As a result, the intended work could not be carried out, leading to unutilised provision.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxi) 2501.05.789.02 Pradhan Mantri Krishi sinchayee Yojana-Watershed Component (60% Central) - GJ29(60-40 Partially Centrally Sponsored Scheme)	O R	529.00 (+)177.00	706.00	177.00	(-)529.00	Additional fund of ₹ 177.00 lakh was made in March 2025 through reappropriation; however, this allocation appears inappropriate given the existing savings within the scheme. This situation underscores the necessity to enhance budgetary forecasting and financial management processes. Reasons for the final saving of ₹ 529.00 lakh have not been intimated (August 2025).(PRH)
(lxxxii) 2501.06.789.02 Aajeevika (60% Central) - GJ33(60-40 Partially Centrally Sponsored Scheme)	O R	2,192.00 (-)949.08	1,242.92	1,242.92	0.00	Appropriate reason for Withdrawal of provision of ₹ 949.08 lakh through reappropriation in March 2025 has not been provided.(PRH)
(lxxxiii) 2501.06.789.03 Aajeevika (40% State) - GJ33	O R	1,461.00 (-)632.40	828.60	828.60	0.00	Appropriate reason for Withdrawal of provision of ₹ 632.40 lakh through reappropriation in March 2025 has not been provided.(PRH)
(lxxxiv) 2501.06.789.06 Mahila Kisan Sashaktikaran Pariyojana (60% Central Share)(60-40 Partially Centrally Sponsored Scheme)	O R	34.00 (-)34.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 34.00 lakh through reappropriation in March 2025 was attributed to revoking of target of the present year by Ministry of Rural Development as last year's target were fulfilled during the year.(PRH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxv) 2505.01.789.01 Scheduled Castes Sub-Plan National Rural Employment Guarantee Scheme (100% State Share)	O R	353.00 (-)353.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 353.00 lakh through reappropriation in March 2025 was attributed to lack of eligible proposals from the districts, resulting in nil expenditure. During the financial year 2024–25, no eligible proposals were received from the districts under this scheme.(PRH)
(lxxxvi) 2505.01.789.02 Scheduled Castes Sub-Plan National Rural Employment Guarantee Scheme (75% Central) - GJ39(75-25 Partially Centrally Sponsored Scheme)	O R	5,918.00 (-)3,595.26	2,322.74	2,322.74	0.00	Withdrawal of provision of ₹ 1,116.75 lakh through surrender and of ₹ 2,478.51 lakh through reappropriation in March 2025 was attributed to reduction in demand for employment under the MGNREGA scheme. The original budget provision for the financial ye ar 2024–25 was estimated based on 580 lakh person-days, as the scheme is demand-driven. However, due to good rainfall across the state, agricultural activity performed well, leading to reduced demand for wage employment. Consequently, the revised estimate was reduced to 500 lakh person-days. Based on the 60:40 labour–material ratio, this reduction led to a corresponding decrease in both labour and material expenditures.(PRH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxvii) 2505.01.789.03 Scheduled Castes Sub-Plan National Rural Employment Guarantee Scheme (25% State) - GJ39	O R	1,973.00 (-)1,198.75	774.25	774.25	0.00	Withdrawal of provision of ₹ 1,198.75 lakh through reappropriation in March 2025 was attributed to eduction in demand for employment under the MGNREGA scheme. The original budget provision for the financial year 2024–25 was estimated based on 580 lakh person-days, as the scheme is demand-driven. However, due to good rainfall across the state, agricultural activity performed well, leading to reduced demand for wage employment. Consequently, the revised estimate was reduced to 500 lakh person-days. Based on the 60:40 labour–material ratio, this reduction led to a corresponding decrease in both labour and material expenditures.(PRH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxviii) 2505.60.703.02 Mission Manglam	O R	781.00 (-)292.00	489.00	489.00	0.00	Withdrawal of provision of ₹ 292.00 lakh through reappropriation in March 2025 was attributed to phased implementation and pending processes under Vyaj Sahay, G-SEF, and AAY Yojana. (i) Under Vyaj Sahay, banks submit claims on a six-monthly basis; pro visions for the remaining six months are expected to be utilized later. (ii) Under G-SEF, the Project Management Unit is scheduled to be operational from 01/11/2024 to begin the G-SEF application process for Startups. (iii) Under AAY Yojana, the recruitment of Field Coaches is currently in progress. Due to these phased and pending processes, savings have occurred in the current financial year.(PRH)
(lxxxix) 2515.00.789.01 CDP-19 Rastriya Gram Swaraj Abhiyan(RGSA) (60% Central) - GJ188(60-40 Partially Centrally Sponsored Scheme)	O R	360.00 (-)360.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 360.00 lakh through reappropriation in March 2025 was attributed to non release of grant by the Government of India under the Scheme.(PRH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xc) 2515.00.789.02 CDP-19 Rastriya Gram Swaraj Abhiyan(RGSA) (40% State) - GJ188	O R	240.00 (-)240.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 240.00 lakh through reappropriation in March 2025 was attributed to non-receipt of Central Share from the Government of India. As the Central Share under the scheme was not received during the financial year, the co rresponding State Share was also not released.(PRH)
(xci) 2515.00.789.06 CDP-17 Infrastructure Development	O R	286.00 (-)244.03	41.97	41.97	0.00	Withdrawal of provision of ₹ 244.03 lakh through reappropriation in March 2025 was attributed to receipt of less demand from district offices under this demand-based scheme. As the scheme operates on a demand-driven basis, less demand was received fro m district offices during the financial year. Notably, the majority of the reduced demand was under the Vatan Prem Yojana.(PRH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xcii) 2515.00.789.09 Scheme For selection of best village panchayats	O R	3,000.00 (-)3,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 3,000.00 lakh through surrender in March 2025 was attributed to receipt of nil demand from district offices as per the guidelines of Nirmal Gujarat–2. This scheme is demand-based, and as per its guidelines, expendit ure is incurred only upon receipt of proposals from district offices. During the financial year, no such demand was received.(PRH)
(xciii) 2702.02.789.01 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop Central Share 60% - GJ13(60-40 Partially Centrally Sponsored Scheme)	O S R	1,847.00 1,449.00 (+)639.31	3,935.31	1,529.01	(-)2,406.30	Additional fund of ₹ 639.31 lakh was made in March 2025 through reappropriation; however, this allocation appears inappropriate given the existing savings within the scheme. This situation underscores the necessity to enhance budgetary forecasting and financial management processes. Reasons for the final saving of ₹ 2,406.30 lakh have not been intimated (August 2025).(NWR)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xciv) 2702.02.789.02 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop State Share 40% - GJ13	O R	1,231.00 (+)426.21	1,657.21	1,019.34	(-)637.87	Additional fund of ₹ 426.21 lakh was made in March 2025 through reappropriation ;however, this allocation appears inappropriate given the existing savings within the scheme. This situation underscores the necessity to enhance budgetary forecasting and financial management processes. Reasons for the final saving of ₹ 637.87 lakh have not been intimated (August 2025).(NWR)
(xcv) 2702.02.789.03 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop State Share 100% Top Up - GJ13	O S R	2,028.00 1,592.00 (-)1,828.00	1,792.00	200.00	(-)1,592.00	Withdrawal of provision of ₹ 762.48 lakh through surrender and of ₹ 1,065.52 lakh through reappropriation in March 2025 was attributed to payment of Rs. 200.00 lakh made to GGRC during the financial year 2025–26, which has been utilized against liabil ities booked in the same year; hence, no additional expenditure was required under this head. Reasons for the final saving of ₹ 1,592.00 lakh have not been intimated (August 2025).(NWR)
(xcvi) 2702.03.101.01 MNR-216 Scheduled castes Sub Plan Various District panchayats	O R	210.00 (-)167.00	43.00	43.00	0.00	Withdrawal of provision of ₹ 167.00 lakh through surrender in March 2025 was attributed to probable work in tender state in the current year.(NWR)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xcvii) 2851.00.001.01 IND-11 Direction and Cottage Industries	O R	188.00 (-)61.69	126.31	126.31	0.00	Withdrawal of provision of ₹ 61.69 lakh through reappropriation in March 2025 was attributed to non filling up of vacant posts.(IMD)
(xcviii) 2851.00.102.02 Financial assistance to Industries	O R	850.00 (-)444.60	405.40	405.40	0.00	Withdrawal of provision of ₹ 444.60 lakh through reappropriation in March 2025 was attributed to non receipt of application from SC entrepreneurs under DIS at district and head office level and non receipt of claim application under plot and shed schemes.(IMD)
(xcix) 2851.00.103.10 IND-12 SCP for S.C. Integrated handloom development scheme Financial Assistance to Scheduled caste(Centrally Sponsored Scheme(50-50))	O R	550.00 (-)137.00	413.00	413.00	0.00	Withdrawal of provision of ₹ 137.00 lakh through reappropriation in March 2025 was attributed to non receipt of application under marketing incentive scheme.(IMD)
(c) 2851.00.200.05 IND-25 Scheduled Castes Sub-Plan Common work shed and facility centre cottages Industries	O R	30.00 (-)30.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 30.00 lakh through reappropriation in March 2025 was attributed to non receipt of viable applications from DIC for gramodyog vikas kendra scheme under special component plan.(IMD)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ci) 3435.04.789.01 National River Conservation Plan (60% Central) - GJ20(60-40 Partially Centrally Sponsored Scheme)	O R	255.00 (-)255.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 255.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Government of India under the SCSP component of the scheme, resulting in non-utilization of the provision.(URBAN)
(cii) 3435.04.789.02 National River Conservation Plan (40% State) - GJ20	O R	170.00 (-)170.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 170.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Government of India under the SCSP component of the scheme; accordingly, the corresponding State matching share has been surrendered.(URBAN)
(ciii) 3456.00.190.01 Distribution of Sugar to Below Poverty Line(BPL) and Antyodaya(AAY) family	O R	1,525.00 (-)154.00	1,371.00	1,371.00	0.00	Withdrawal of provision of ₹ 154.00 lakh through reappropriation in March 2025 was attributed to the actual distribution being lower than the estimated quantity of 7,90,000 quintals, which was projected in the original Budget Estimate for 2024–25 at a subsidy rate of ₹2,413.25 per quintal. As the required quantity was not fully distributed, the expenditure decreased.(FOOD)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(civ) 3456.00.789.01 Losses on sale of edible oil through FPS (State))	O R	1,277.00 (-)425.00	852.00	852.00	0.00	Withdrawal of provision of ₹ 425.00 lakh through reappropriation in March 2025 was attributed to a reduction in both the incidental cost and distribution quantity of Double Filtered Edible Oil under the scheme during the financial year 2024–25. (i) An original budget provision of ₹118.18 crore was made based on the average incidental price of ₹205.74 per 1-liter pouch in 2023–24. (ii) However, the actual incidental cost reduced to ₹171.67 per pouch in 2024–25, and the distribution quantity stood at 1,4 8,06,386 pouches against the estimated 1,51,02,000 pouches. (iii) Accordingly, the overall expenditure decreased.(FOOD)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cv) 3456.00.789.02 Distribution of Pulses for PDS schemes (state)	O R	6,129.00 (-)3,125.00	3,004.00	3,004.00	0.00	Withdrawal of provision of ₹ 1,953.87 lakh through surrender and of ₹ 1,171.13 lakh through reappropriation in March 2025 was attributed to (i) the scheme having a combined budget provision for Gram and Tuver Dal distribution, (ii) actual distribution during 2024–25 being lower than anticipated, and (iii) the Government of India allocating a lesser quantity than what was requested by the State Government, resulting in insufficient stock availability and reduced expenditure accordingly.(FOOD)
(cvi) 3456.00.789.05 Distribution of Salt Under PDS Scheme	O R	408.00 (-)71.00	337.00	337.00	0.00	Withdrawal of provision of ₹ 71.00 lakh through reappropriation in March 2025 was attributed to lower actual distribution than estimated under the scheme during the financial year 2024–25. (i) The original budget provision was made based on an estimat ed quantity of 4,26,000 quintals at a subsidy rate of ₹1,196.65 per quintal. (ii) However, the actual distribution remained below the estimated level, leading to reduced expenditure.(FOOD)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cvii) 3475.00.789.01 National Urban Livelihood Mission (60% Central) - GJ17(60-40 Partially Centrally Sponsored Scheme)	O R	1,438.00 (-)1,297.38	140.62	140.62	0.00	Withdrawal of provision of ₹ 1,297.38 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(URBAN)
(cviii) 3475.00.789.02 National Urban Livelihood Mission (40% State) - GJ17	O R	959.00 (-)865.25	93.75	93.75	0.00	Withdrawal of provision of ₹ 865.25 lakh through surrender in March 2025 was attributed to release of less grant by the State Government. The State Government releasing its share proportionately with the share of the Central Government. As less grant was released by the Central Government under this scheme, the State Government also released a proportionately lower share, resulting in partial utilization of the provision.(URBAN)

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2202.01.789.04 Elementary Education under PM SHRI (60% - Central Share) - GJ302(60-40 Partially Centrally Sponsored Scheme)	O R	160.00 (+)67.59	227.59	227.59	0.00	Additional fund of ₹ 67.59 lakh was made in March 2025 through reappropriation mainly due to receipt of more funds from Government of India.(EDU)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2202.01.789.05 Elementary Education under PM SHRI (40% - State Share) - GJ302	O R	106.00 (+)45.72	151.72	151.72	0.00	Additional fund of ₹ 45.72 lakh was made in March 2025 through reappropriation mainly due to receipt of more funds from Government of India. Accordingly release of more matching fund by GOG.(EDU)
(iii) 2202.02.789.01 Secondary Education under Samagra Shiksha (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	947.00 (+)315.28	1,262.28	1,262.28	0.00	Additional fund of ₹ 315.28 lakh was made in March 2025 through reappropriation mainly due to receipt of more funds from Government of India.(EDU)
(iv) 2202.02.789.02 Secondary Education under Samagra Shiksha (40% State) - GJ209	O R	631.00 (+)210.52	841.52	841.52	0.00	Additional fund of ₹ 210.52 lakh was made in March 2025 through reappropriation mainly due to receipt of more funds from Government of India. Accordingly release of more matching fund by GOG.(EDU)
(v) 2210.01.110.02 Free Treatment of the Scheduled Castes Patients under Medical Education	O S R	4,180.00 2,120.00 (+)1,593.00	7,893.00	7,892.64	(-)0.36	Additional fund of ₹ 1,593.00 lakh was made in March 2025 through reappropriation mainly due to increase in the number of patients in Gujarat Cancer and Research Center, Ahmedabad and UN Mehta Institute of Cardiology, Ahmedabad.(HEALTH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2210.02.789.01 National AYUSH Mission (60% Central) - GJ28(60-40 Partially Centrally Sponsored Scheme)	O R	161.00 (+)495.00	656.00	205.61	(-)450.39	Additional fund of ₹ 4,95.00 lakh was made in March 2025 through reappropriation mainly due to release of more funds by Government of India. Reasons for the final saving of ₹ 4,50.39 lakh have not been intimated (August 2025).(HEALTH)
(vii) 2210.02.789.02 National AYUSH Mission (40% State) - GJ28	O R	107.00 (+)330.00	437.00	137.07	(-)299.93	Additional fund of ₹ 3,30.00 lakh was made in March 2025 through reappropriation mainly due to release of more funds by Government of India thus share of state government also increased. Reasons for the final saving of ₹ 2,99.93 lakh have not been intimated (August 2 025).(HEALTH)
(viii) 2211.00.789.07 Pradhan Mantri Jan Arogya Yojana (40%State) - GJ252	O R	1,490.00 (+)660.00	2,150.00	2,150.00	0.00	Additional fund of ₹ 660.00 lakh was made in March 2025 through reappropriation mainly due to increase in premium payable to insurance company and increase in number of beneficiaries under the scheme.(HEALTH)
(ix) 2215.02.789.01 Swachcha Bharat Mission-Gramin Scheme (60% Central) - GJ37(60-40 Partially Centrally Sponsored Scheme)	O R	1,062.00 (+)629.46	1,691.46	1,691.46	0.00	Additional fund of ₹ 629.46 lakh was made in March 2025 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.(PRH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2215.02.789.02 Swachcha Bharat Mission-Gramin Scheme (40% State) - GJ37	O R	707.00 (+)420.64	1,127.64	1,127.64	0.00	Additional fund of ₹ 420.64 lakh was made in March 2025 through reappropriation mainly due to release of more grant by the Government of India under the Scheme.(PRH)
(xi) 2216.03.789.02 Pradhan Mantri Awas Yojana - Gramin (60% Central) - GJ38(60-40 Partially Centrally Sponsored Scheme)	O R	3,428.00 (+)7,012.84	10,440.84	10,440.84	0.00	Additional fund of ₹ 7,012.84 lakh was made in March 2025 through reappropriation mainly due to more funds released by Ministry of Rural Development in view of new target of ₹ 2.99 lakhs houses in September 2024.(PRH)
(xii) 2216.03.789.03 Pradhan Mantri Awas Yojana - Gramin(State Share 40%) - GJ38	O R	2,285.00 (+)4,675.56	6,960.56	6,960.56	0.00	Additional fund of ₹ 4,675.56 lakh was made in March 2025 through reappropriation mainly due to more funds released by Ministry of Rural Development in view of new target of 2.99 lakhs houses in September 2024.(PRH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 2217.03.191.09 UDP-78 Grant-in-aid to Municipal Corporations under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O R	2,588.00 (+)4,321.00	6,909.00	6,909.00	0.00	Additional fund of ₹ 4,321.00 lakh was made in March 2025 through reappropriation mainly due tothe increase in the area of newly formed municipal corporations. This financial assistance aims to enhance the administrative capacity of the proposed municipal corporations and to support beautification, cleaning, and other ancillary works, thereby improving the well-being of citizens within their jurisdiction. Accordingly, the budget provision has been increased.. (URBAN)
(xiv) 2225.01.277.04 SCW-6 Scholarship & Incentives for Post-Matric Education. (Coaching Fees, Awards, Food Bill, Thesis Schemes,Study equipments and Post Matric Scholarship)	O R	4,063.00 (+)1,436.40	5,499.40	5,473.20	(-)26.20	Additional fund of ₹ 14,36.40 lakh was made in March 2025 through reappropriation mainly due to outstanding payments of previous years under food bill assistance scheme and scholarship scheme for girls from high income families were made during the ye ar. Reasons for the final saving of ₹ 26.20 lakh have not been intimated (August 2025).(SJED)
(xv) 2225.01.789.04 SCW-41 NAGRIK CELL (50% Central)-GJ225(50-50 Partially Centrally Sponsored Scheme)	O R	2,025.00 (+)247.11	2,272.11	2,272.11	0.00	Additional fund of ₹ 247.11 lakh was made in March 2025 through reappropriation mainly due to non availability of approved amount of ₹ 295.27 lakh during the year 2023-24 was obtained during the year 2024-25.(SJED)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 2225.01.789.21 SCW-47 Dr. Savitaben Ambedkar Intercaste Marriage Scheme (50%Central)-GJ225(50-50 Partially Centrally Sponsored Scheme)	O R	1,000.00 (+)300.00	1,300.00	1,300.00	0.00	Additional fund of ₹ 300.00 lakh was made in March 2025 through reappropriation mainly due to receipt of more application for assistance under Savitaben Ambedkar inter caste marriage assistance scheme under the scheme.(SJED)
(xvii) 2225.01.789.22 SCW-47 Dr. Savitaben Ambedkar Intercaste Marriage Scheme (50%State)-GJ225	O R	1,000.00 (+)300.00	1,300.00	1,300.00	0.00	Additional fund of ₹ 300.00 lakh was made in March 2025 through reappropriation mainly due to receipt of more application for assistance under Savitaben Ambedkar inter caste marriage assistance scheme under the scheme.(SJED)
(xviii) 2230.01.111.02 LBR 16 Scheduled Castes Sub-Plan Establishment of Social Security,Fund for Rural Labour under Poverty Alleviation	O R	240.00 (+)200.00	440.00	440.00	0.00	Additional fund of ₹ 200.00 lakh was made in March 2025 through reappropriation mainly due to increase in payment of insurance premium to Gujarat Group Insurance Scheme from 2 lakh to 4 lakh.(LABOUR)
(xix) 2235.02.789.04 NTR-3, ICDS Supplementary Nutrition Programme (50% Central) (THR & HCM) - SC Component - GJ62(50-50 Partially Centrally Sponsored Scheme)	O R	2,368.00 (+)499.99	2,867.99	2,867.99	0.00	Additional fund of ₹ 499.99 lakh was made in March 2025 through reappropriation mainly due to release of more funds by Government of India.(WCD)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xx) 2235.02.789.05 NTR-3, ICDS Supplementary Nutrition Programme (50% State) (THR & HCM) - SC Component - GJ62	O R	2,368.00 (+)499.99	2,867.99	2,867.99	0.00	Additional fund of ₹ 499.99 lakh was made in March 2025 through reappropriation mainly due to release of more funds by Government of India.(WCD)
(xxi) 2235.02.789.17 Indira Gandhi National Widow Pension Scheme Scheduled Castes (Top-Up)	O R	2,203.00 (+)861.00	3,064.00	3,064.00	0.00	Additional fund of ₹ 861.00 lakh was made in March 2025 through reappropriation mainly due to the Government of India providing a monthly assistance of Rs. 300 per beneficiary under the Widow Pension Scheme, with the State Government contributing Rs. 950, totaling Rs. 1,250 monthly assistance; however, from the financial year 2024-25, in the event of non-receipt of the grant from the Government of India, the State Government is required to provide the full assistance, resulting in increased expenditure..(WCD)
(xxii) 2236.02.102.02 PM POSHAN SCHEME FOR CHILDREN IN PUBLIC PRIMARY SCHOOLS	O R	3,906.00 (+)1,166.53	5,072.53	5,072.48	(-)0.05	Additional fund of ₹ 1,166.53 lakh was made in March 2025 through reappropriation mainly due to implementation of Mukhyamantri Paustik Alpahar Yojna from 11 December, 2024.(EDU)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiii) 2403.00.789.02 Livestock Health and Disease Control scheme (LH&DC) (Scheduled Castes Sub Plan) Central Share 60% - GJ103(60-40 Partially Centrally Sponsored Scheme)	O R	152.00 (+)291.00	443.00	443.29	(+)0.29	Additional fund of ₹ 291.00 lakh was made in March 2025 through reappropriation mainly due to approval of action plan by Government of India vide letter dated 16.08.2024.(AGRI)
(xxiv) 2403.00.789.03 Livestock Health and Disease Control scheme (LH&DC) (Scheduled Castes Sub Plan) State Share 40% - GJ103	O R	101.00 (+)195.00	296.00	295.53	(-)0.47	Additional fund of ₹ 195.00 lakh was made in March 2025 through reappropriation mainly due to approved of action plan by Government of India vide letter dated 16.08.2024.(AGRI)
(xxv) 2405.00.789.01 Pradhan Mantri Matsya Sampada Yojna - 60% Central - GJ239(60-40 Partially Centrally Sponsored Scheme)	O R	135.00 (+)1,159.00	1,294.00	1,294.42	(+)0.42	Additional fund of ₹ 1,159.00 lakh was made in March 2025 through reappropriation mainly due to principle approval of fish cage culture and receipt of pending subsidy claims of 2022-23 which were duly verified and processed during the year.(AGRI)
(xxvi) 2405.00.789.02 Pradhan Mantri Matsya Sampada Yojna - 40% State - GJ239	O R	90.00 (+)773.00	863.00	862.95	(-)0.05	Additional fund of ₹ 773.00 lakh was made in March 2025 through reappropriation mainly due to principle approval of fish cage culture and receipt of pending subsidy claims of 2022-23 which were duly verified and processed during the year.(AGRI)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvii) 2425.00.108.06 IND-22 Financial Assistance to Industrial Co-operatives	O R	5,200.00 (+)1,300.00	6,500.00	6,500.00	0.00	Additional fund of ₹ 1,300.00 lakh was made in March 2025 through reappropriation mainly due to increase in the selling price of goods produced in handloom items. Special rebate paid to men's handloom society and women's compensation recognition soci ety assistance under milgate prize scheme was increased from 10% to 15%..(IMD)
(xxviii) 2501.05.789.01 Pradhan Mantri Krishi Sinchayee Yojana - Watershed Component(100 % State Share)	O R	848.00 (-)248.00	600.00	1,129.00	(+)529.00	Withdrawal of provision of ₹ 2,48.00 lakh was made in March 2025 through reappropriation mainly due to completion of remaining works of detailed project report under batch- 5 and 6 were completed on 30.09.2024 and 31.03.2025 respectively. Reasons for the final excess of ₹ 529.00 lakh have not been intimated (August 2025).(PRH)
(xxix) 2501.05.789.03 Pradhan Mantri Krishi sinchayee Yojana-Watershed Component (40% State) - GJ29	O R	353.00 (+)118.00	471.00	471.00	0.00	Additional fund of ₹ 118.00 lakh was made in March 2025 through reappropriation mainly due to release of more funds by Government of India.(PRH)

Grant No. 95 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxx) 2801.80.800.01 PWR-11 Subsidy to Gujarat Urja Vikas Nigam Ltd. for Electrification of Scheduled Castes basties under Scheduled Castes Sub-Plan	O R	331.00 (+)43.00	374.00	374.00	0.00	Additional fund of ₹ 43.00 lakh was made in March 2025 through reappropriation mainly due to additional electrification of appoximately 1035 household for schedule castes basties. Initial provision was made for 5495 such households.(ENERGY)
(xxxi) 2851.00.800.01 IND-33 Scheduled Castes Sub-Plan Subsidies Financial Assistance to Individuals artisans through Nationalised Bank	O R	2,200.00 (+)499.99	2,699.99	2,696.47	(-)3.52	Additional fund of ₹ 499.99 lakh was made in March 2025 through reappropriation mainly due to payment of pending subsidy claims at district level.(IMD)
(xxxii) 3456.00.789.03 Food Security (50% State)-GJ263	O R	1,254.00 (+)228.07	1,482.07	1,482.07	0.00	Additional fund of ₹ 228.07 lakh was made in March 2025 through reappropriation mainly due to release of more grant by the Government of India under the Scheme, Accordingly, State Government has released additional matching share.(FOOD)

CAPITAL

Though there was an ultimate saving of ₹ 7,810.10 lakh in the grant; only ₹ 5,266.29 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 2,543.78 lakh. In view of the final saving of ₹7,810.07 lakh in the grant, the Supplementary provision of ₹29,155.00 lakh obtained in February 2025 could have been curtailed.

Grant No. 95 Concld.

PERSISTENT SAVING

4. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		4,40,713.51	3,73,205.06	67,508.45	15.32
2020-21		4,51,703.28	3,84,658.76	67,044.52	14.84
2021-22		4,50,295.69	4,03,038.08	47,257.61	10.49
2022-23		5,39,366.38	4,86,633.44	52,732.94	9.78
2023-24		4,70,354.05	4,34,356.39	35,997.66	7.65

TRIBAL DEVELOPMENT DEPARTMENT

GRANT NO.: 93 WELFARE OF SCHEDULED TRIBES

(Major Head : 2202 - General Education, 2210 - Medical and Public Health, 2215 - Water Supply and Sanitation, 2225 - Welfare of Schedule Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2230 - Labour, Employment and Skill Development, 2251 - Secretariat-Social Services, 2401 - Crop Husbandry, 2403 - Animal Husbandry, 2405 - Fisheries, 2406 - Forestry and Wild Life, 2501 - Special Programmes for Rural Development, 2702 - Minor Irrigation, 2801 - Power, 2851 - Village and Small Industries, 3054 - Roads and Bridges, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities, 7610 - Loans to Government Servants, etc.)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		3,93,26,00 5,39,00	3,98,65,00	3,77,55,99	(-)21,09,01	15,15,48
CAPITAL					
Voted					
Original Supplementary		1,34,36,00 0	1,34,36,00	44,75,69	(-)89,60,31	89,13,71

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 2,109.01 lakh in the grant; only ₹ 1,515.48 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 593.53 lakh.In view of the final saving of ₹ 2,109.01 lakh in the grant, the Supplementary provision of ₹539.00 lakh proved excessive and could have restricted to the token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2202.01.800.01 EDN-47 Special provision for General Education under Tribal subplan	O R	515.00 (-)215.68	299.32	299.32	0.00	Withdrawal of provision of ₹215.68 lakh through surrender in March 2025 was attributed to sanctioning of reduced planning under this head by the State Level Committee, resulting in less demand for funds.

Grant No. 93 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2225.02.102.13 VKY-17 Economic assistance for Self-Employment	O R	568.00 (-)553.47	14.53	14.53	0.00	Withdrawal of provision of ₹553.47 lakh through reappropriation in March 2025 was attributed to less expenditure than anticipated, as no demand was received from districts due to vacant posts.
(iii) 2225.02.277.01 VKY-1 To Provide Quality Education Pre-Matric. (Scholarship, Uniform, Bicycle, Stipend Etc)	O R	5,950.00 (-)1,890.76	4,059.24	4,027.80	(-)31.44	Withdrawal of provision of ₹1,143.96 lakh through surrender and of ₹746.80 lakh through reappropriation in March 2025 was attributed to receipt of fewer applications on the Digital Gujarat Portal by district offices, resulting in lower grant demand from the district offices and consequently reduced expenditure. Reasons for the final saving of ₹31.44 lakh have not been intimated (August 2025)
(iv) 2225.02.277.15 VKY-12-Establishment and Development of Government Hostel, Dry Hostels, Samras Hostels)	O R	3,798.00 (-)445.33	3,352.67	3,350.40	(-)2.27	Withdrawal of provision of ₹445.33 lakh through reappropriation in March 2025 was attributed to less expenditure than anticipated, as actual expenditure being dependent on the number of students in hostels, and a lower number of students during the year resulted in reduced requirement of funds.

Grant No. 93 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2225.02.277.39 VKY-16 Incentive for Higher Education including Tablet	O R	100.00 (-)100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2025 was attributed to less number of students in hostels than anticipated, resulting in non requirement of funds.
(vi) 2225.02.282.01 VKY-31 Health Schemes	O R	887.00 (-)300.90	586.10	586.10	0.00	Withdrawal of provision of ₹300.90 lakh through reappropriation in March 2025 was attributed to a reduced demand from district offices, resulting from fewer beneficiaries being registered under this head.
(vii) 2225.02.283.01 VKY- 32 Housing on Individual basis	O R	1,030.00 (-)155.32	874.68	874.68	0.00	Withdrawal of provision of ₹155.32 lakh through reappropriation in March 2025 was attributed to less expenditure than anticipated, as actual expenditure being dependent on the number of beneficiaries, and a decrease in the number of beneficiaries during the year led to reduced requirement of funds.
(viii) 2225.02.800.03 VKY-36 Development of PVTGs	O R	50.00 (-)50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹50.00 lakh through surrender in March 2025 was attributed to less expenditure than anticipated, as actual expenditure depends on the number of beneficiaries, which was lower than expected during the year.

Grant No. 93 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 2225.02.800.07 VKY-34 Social Encouragement Scheme Kunvarbainu Mameru, Sat Fera Samuh Lagna	O R	250.00 (-)43.03	206.97	206.61	(-)0.36	Withdrawal of provision of ₹43.03 lakh through reappropriation in March 2025 was attributed to less expenditure than anticipated, as actual expenditure depends on the number of beneficiaries, which was lower than expected during the year.
(x) 2225.02.800.11 VKY-55 Tribal Bhavan	O R	252.00 (-)194.62	57.38	57.38	0.00	Withdrawal of provision of ₹194.62 lakh through reappropriation in March 2025 was attributed to less expenditure than anticipated, as actual expenditure depends on the demand for contingency and other expenses, which was lower during the year.
(xi) 2251.00.090.01 Tribal Development Department (T.D.D.)	O R	277.00 (-)60.45	216.55	216.55	0.00	Withdrawal of provision of ₹60.45 lakh through surrender in March 2025 was attributed to receipt of less demand from offices on account of vacant posts, resulting in reduced requirement of funds.
(xii) 2851.00.800.01 IND-75-Special Provision for Village and Small industries under Tribal Sub - Plan	O R	176.00 (-)41.01	134.99	134.99	0.00	Withdrawal of provision of ₹41.01 lakh through surrender in March 2025 was attributed to less expenditure than anticipated, as the State Level Committee sanctioned reduced planning under this head, resulting in lower demand for funds.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2210.01.800.01 HLT-51 Special Provision for Medical and Public Health service under Tribal Sub-Plan	O R	49.00 (+)35.02	84.02	84.02	0.00	Additional fund of ₹35.02 lakh was made in March 2025 through reappropriation mainly due to increased demand under this head, as the State-level Committee sanctioned a greater number of plans than originally anticipated.
(ii) 2225.02.277.05 VKY-6- Post SSC State Scholarship for girls students (State Scheme)	O S R	6,149.00 539.00 (+)1,623.91	8,311.91	7,768.67	(-)543.24	Additional fund of ₹1,623.91 lakh was made in March 2025 through reappropriation mainly due to increased expenditure arising from a higher number of eligible applications received through the Digital Gujarat portal, which led to increased grant demand from district offices. Reasons for the final saving of ₹543.24 lakh have not been intimated (August 2025)
(iii) 2225.02.277.11 VKY-10 G.I.A. to Hostels run by Voluntary Organizations	O R	1,644.00 (+)306.27	1,950.27	1,950.27	0.00	Additional fund of ₹306.27 lakh was made in March 2025 through reappropriation mainly due to increased expenditure on account of higher pay and allowances, as well as a greater number of eligible applications received through the Digital Gujarat portal, resulting in increased grant demand from district offices.

Grant No. 93 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2225.02.283.04 VKY-33 Administrative Structure of Gujarat Landless Labour and Halpati Housing Board	O R	149.00 (+)79.00	228.00	228.00	0.00	Additional fund of ₹79.00 lakh was made in March 2025 through reappropriation mainly due to the increased number of beneficiaries, as the expenditure is directly dependent on beneficiary count. The rise in the number of beneficiaries led to a corresponding increase in expenditure.

CAPITAL

4. Though there was an ultimate saving of ₹ 8,960.31 lakh in the grant; only ₹ 8,913.71 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 46.60 lakh. In view of the final saving of ₹8,960.31 lakh (66.69%) in the grant, the Original provision of ₹ 13,436.00 lakh could have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4225.02.800.01 Purchase of IT assets & furniture	O R	353.00 (-)329.04	23.96	23.96	0.00	Withdrawal of provision of ₹329.04 lakh through surrender in March 2025 was attributed to less expenditure arising from reduced demand for procurement and maintenance of IT assets, resulting in lesser requirement of funds.
(ii) 4225.03.277.01 VKY-57 Construction of Govt. Hostels for Boys	O R	8,537.00 (-)4,910.60	3,626.40	3,608.39	(-)18.01	Withdrawal of provision of ₹4,910.60 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final saving of ₹18.01 lakh have not been intimated (August 2025)

Grant No. 93 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 4225.03.277.04 VKY-59 Residential School for S.T.Students	O R	4,542.00 (-)3,670.07	871.93	843.34	(-)28.59	Withdrawal of provision of ₹3,670.07 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final saving of ₹28.59 lakh have not been intimated (August 2025)

PERSISTENT SAVING

6. The Capital-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		3,897.68	1,259.47	2,638.21	67.69
2020-21		6,181.61	373.65	5,807.96	93.96
2021-22		6,720.02	2,819.80	3,900.22	58.04
2022-23		4,992.50	2,109.02	2,883.48	57.76
2023-24		7,636.70	4,709.07	2,927.63	38.34

GRANT NO.: 96 TRIBAL AREA SUB-PLAN

(Major Head : 2029 - Land Revenue, 2049 - Interest Payments, 2202 - General Education, 2203 - Technical Education, 2204 - Sports and Youth Services, 2205 - Art and Culture, 2210 - Medical and Public Health, 2211 - Family Welfare, 2215 - Water Supply and Sanitation, 2216 - Housing, 2217 - Urban Development, 2220 - Information and Publicity, 2225 - Welfare of Schedule Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2230 - Labour, Employment and Skill Development, 2235 - Social Security and Welfare, 2236 - Nutrition, 2401 - Crop Husbandry, 2402 - Soil and Water Conservation, 2403 - Animal Husbandry, 2404 - Dairy Development, 2405 - Fisheries, 2406 - Forestry and Wild Life, 2408 - Food, Storage and Warehousing, 2415 - Agricultural Research and Education, 2425 - Co-operation, 2501 - Special Programmes for Rural Development, 2505 - Rural Employment, 2515 - Other Rural Development Programmes, 2575 - Other Special Areas Programmes, 2702 - Minor Irrigation, 2705 - Command Area Development, 2801 - Power, 2810 - New and Renewable Energy, 2851 - Village and Small Industries, 2852 - Industries, 3054 - Roads and Bridges, 3435 - Ecology and Environment, 3451 - Secretariat-Economic Services, 3452 - Tourism, 3456 - Civil Supplies, 3475 - Other General Economic Services, 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4210 - Capital Outlay on Medical and Public Health, 4215 - Capital Outlay on Water Supply and Sanitation, 4216 - Capital Outlay on Housing, 4217 - Capital Outlay on Urban Development, 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities, 4235 - Capital Outlay on Social Security and Welfare, 4250 - Capital Outlay on other Social Services, 4406 - Capital Outlay on Forestry and Wild Life, 4408 - Capital Outlay on Food Storage and Warehousing, 4425 - Capital Outlay on Co-operation, 4515 - Capital Outlay on other Rural Development Programmes, 4575 - Capital Outlay on other Special Areas Programmes, 4700 - Capital Outlay on Major Irrigation, 4701 - Capital Outlay on Medium Irrigation, 4702 - Capital Outlay on Minor Irrigation, 4801 - Capital Outlay on Power Projects, 4860 - Capital Outlay on Consumer Industries, 5054 - Capital Outlay on Roads and Bridges, 5055 - Capital Outlay on Road Transport, 5452 - Capital Outlay on Tourism, 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 7055 - Loans for Road Transport)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		1,18,87,81,000			
Supplementary		4,00	1,18,87,85,00	1,11,36,08,73	(-)7,51,76,27	7,81,20,83
Charged					
Original		*3,01,00*			
Supplementary		*45,00*	*3,46,00*	*1,01,90*	*(-)2,44,10*	*1,98,69*
CAPITAL					
Voted					
Original		96,07,12,000			
Supplementary		7,00	96,07,19,00	88,71,03,92	(-)7,36,15,08	7,06,47,26
Charged					
Original		*25,00*			
Supplementary		*4,00*	*29,00*	*8,06*	*(-)20,94*	*13,25*

Notes and Comments

REVENUE

Funds amounting to ₹ 78,120.83 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 75,176.27 lakh , resulting in excessive surrender to the extent of ₹ 2,944.56 lakh.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2029.00.796.01 LND-4 -Revision Survey of the Village Tribal area of the State	O R	474.00 (-)150.02	323.98	323.85	(-)0.13	Withdrawal of provision of ₹150.02 lakh through surrender in March 2025 was attributed to non-filling of vacant posts.(REV)
(ii) 2029.00.796.02 LND-7 Special Measure for Land Reforms (Records of right Scheme)	O R	145.00 (-)42.57	102.43	102.43	0.00	Withdrawal of provision of ₹42.57 lakh through surrender in March 2025 was attributed to non-filling up of vacant posts of Deputy Mamlatdars.(REV)
(iii) 2202.01.796.04 EDN-3 Improvement of physical facilities in primary schools	O R	1,809.00 (-)399.00	1,410.00	1,410.00	0.00	Withdrawal of provision of ₹399.00 lakh through reappropriation in March 2025 was attributed to receipt of less demand from the District Offices, which led to partial utilization of the allocated funds.(EDU)
(iv) 2202.01.796.09 EDN-5 Strenghthening of Supervisory machinery	O R	192.00 (-)70.20	121.80	121.80	0.00	Withdrawal of provision of ₹70.20 lakh through reappropriation in March 2025 was attributed to non filling up of the vacant posts. (EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2202.01.796.39 EDN-145 Fee Reimbursement to Private Unaided Schools	O R	11,480.00 (-)1,324.72	10,155.28	10,155.27	(-)0.01	Withdrawal of provision of ₹1,324.72 lakh through reappropriation in March 2025 was attributed to provision of ₹114.80 crore made for reimbursing fees up to ₹13,675 per student for approximately 72,884 students admitted under the 25% quota of the RTE Act in private unaided primary schools, along with ₹3,000 per student for other educational expenses. While the full number of eligible beneficiaries was achieved, the actual fee amount charged by some schools was less than the prescribed ceiling, resulting in unutilized funds. (EDU)
(vi) 2202.01.796.45 Samgra Shiksha (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	21,800.00 (-)6,717.24	15,082.76	15,082.76	0.00	Withdrawal of provision of ₹6,717.24 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(vii) 2202.01.796.46 Samgra Shiksha (40% State) - GJ209	O R	14,533.00 (-)4,477.83	10,055.17	10,055.17	0.00	Withdrawal of provision of ₹4,477.83 lakh through reappropriation in March 2025 was attributed to provision made under this sub-head for the state matching share. As a lower amount was received from the Government of India, the Government of Gujarat released a proportionately reduced share, resulting in unutilized funds.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2202.02.796.02 END-18 Assistance to non-Government Secondary Schools and Regulated growth of Secondary Education	O R	25,995.00 (-)7,655.67	18,339.33	18,316.56	(-)22.77	Withdrawal of provision of ₹7,655.67 lakh through reappropriation in March 2025 was attributed to non-receipt of administrative approval for classroom construction under the 80:20 scheme in grant-in-aid secondary and higher secondary schools. Reasons for the final saving of ₹22.77 lakh have not been intimated (August 2025)(EDU)
(ix) 2202.02.796.05 END-19 Regulated growth of Government Schools	O R	7,644.00 (-)1,845.25	5,798.75	5,682.25	(-)116.50	Withdrawal of provision of ₹1,845.25 lakh through reappropriation in March 2025 was attributed to non filling up of the vacant posts. Reasons for the final saving of ₹116.50 lakh have not been intimated (August 2025)(EDU)
(x) 2202.02.796.13 EDN-99 Development of Govt. Higher Secondary Education	O R	292.00 (-)38.24	253.76	252.58	(-)1.18	Withdrawal of provision of ₹38.24 lakh through reappropriation in March 2025 was attributed to vacant posts arising from retirements not being filled in time, owing to delays in the recruitment process, leading to reduced expenditure under the allocated provision.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 2202.02.796.23 EDN-142 Implementation of Rashtriya Madhyamik Shikshan Abhiyan Scheme	O R	7,373.00 (-)1,500.09	5,872.91	5,759.89	(-)113.02	Withdrawal of provision of ₹1,500.09 lakh through reappropriation in March 2025 was attributed to the recruitment process for Government RMSA, Model Schools, and Model Day Schools being in progress during the financial year, which led to non-utilization of the full provision under this head. Reasons for the final saving of ₹113.02 lakh have not been intimated (August 2025)(EDU)
(xii) 2202.03.796.08 Rashtriya Uchchatar Shiksha Abhiyan (60% Central) - GJ7(60-40 Partially Centrally Sponsored Scheme)	O R	345.00 (-)203.52	141.48	141.48	0.00	Withdrawal of provision of ₹203.52 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(xiii) 2202.03.796.09 Rashtriya Uchchatar Shiksha Abhiyan (40% State) - GJ7	O R	230.00 (-)135.68	94.32	94.32	0.00	Withdrawal of provision of ₹135.68 lakh through reappropriation in March 2025 was attributed to provision made under this sub-head for the state matching share. As a lower amount was received from the Government of India, the Government of Gujarat released a proportionately reduced share, resulting in unutilized funds.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 2202.80.796.02 END-12 Financial Assistance to Gujarat State Council of educational Research and Training	O R	293.00 (-)52.11	240.89	239.74	(-)1.15	Withdrawal of provision of ₹52.11 lakh through surrender in March 2025 was attributed to (i) under the head of Support to DIETs for B.Ed., M.Ed., and D.El.Ed. courses, the grant remained unutilized by the concerned branch; (ii) the grant allocated for Durvarti Building Renovation could not be utilized and was surrendered by the branch; (iii) the provision for installation of fire safety equipment at DIETs was surrendered as the procurement and installation process could not be completed within the financial year; and (iv) under various heads such as Educational Research, Campus Development, Training Programmes, Balmela, Life Skill Mela, and the Jivan Shikshan Magazine, the actual expenditure was lower than anticipated, resulting in unutilized funds.(EDU)
(xv) 2202.80.796.05 EDN-16 L Gujarat State Council of Educational Research & Training.	O R	527.00 (-)156.00	371.00	344.73	(-)26.27	Withdrawal of provision of ₹156.00 lakh through surrender in March 2025 was attributed to*
* (i) Under GSQAC, only up to 33% of schools were selected for external evaluation this year as compared to 100% last year, owing to structural changes in the accreditation process; the process, which typically begins in July, commenced late in December; consequently, evaluation could only be completed in half of the scheduled schools by March 15; the accreditation portal and mobile application were developed free of cost under an MoU; out of 8 sanctioned posts, only 3 were filled, and online training had to be organized due to time constraints. (ii) Under STTI, training for HMAT Principals could not be conducted in February–March 2025 as they were engaged in Board Examination duties; further, STTI was utilized for CSS-TE training programs organized by various GCERT branches throughout the year, limiting the scope for residential training; in addition, as per the 35th Working Committee decision, previous year's unspent grant was utilized during the current financial year. (iii) Under the head for Local Specific Material Development and Support to DIETs for B.Ed. and M.Ed. courses, the grant was surrendered by the concerned branch. (iv) Expenditure under various initiatives such as the Education Innovation Festival, Teachers and Head Teachers Training, GAS-6, Kalautsav, and NIPUN Bharat Varta Karyakram was lower than anticipated, leading to unspent grant. Reasons for the final saving of ₹26.27 lakh have not been intimated (August 2025)(EDU)						

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 2202.80.796.09 District Institute of Educational and Training at District Places (60% - Central Share) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	612.00 (-)288.54	323.46	323.46	0.00	Withdrawal of provision of ₹288.54 lakh through reappropriation in March 2025 was attributed to provision made under this sub-head for the state matching share. As a lower amount was received from the Government of India, the Government of Gujarat released a proportionately reduced share, resulting in unutilized funds.(EDU)
(xvii) 2202.80.796.10 District Institute of Educational and Training at District Places (40% - State Share) - GJ209	O R	408.00 (-)192.36	215.64	215.64	0.00	Withdrawal of provision of ₹192.36 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(xviii) 2203.00.796.01 TED- 2 Technical High Schools(Skill Formation)	O R	59.00 (-)53.60	5.40	5.40	0.00	Withdrawal of provision of ₹53.60 lakh through surrender in March 2025 was attributed to less expenditure against the provision for Pay and Allowances, as vacant posts were not filled during the financial year.(EDU)
(xix) 2203.00.796.02 TED- 2 Technical High Schools(Vocationalisation)	O R	233.00 (-)83.83	149.17	146.31	(-)2.86	Withdrawal of provision of ₹83.83 lakh through surrender in March 2025 was attributed to less expenditure against the provision for Pay and Allowances, as vacant posts were not filled during the financial year.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xx) 2203.00.796.03 TED-3 Development of Government Polytechnics and Girls Polytechnics	O R	4,715.00 (-)564.82	4,150.18	3,969.85	(-)180.33	Withdrawal of provision of ₹564.82 lakh through reappropriation in March 2025 was attributed to less expenditure incurred under the provision for Pay and Allowances compared to the allocated amount. Reasons for the final saving of ₹180.33 lakh have not been intimated (August 2025)(EDU)
(xxi) 2203.00.796.04 TED-12 Special provision for Technical Education under Tribal Sub-Plan	O R	600.00 (-)60.79	539.21	539.21	0.00	Withdrawal of provision of ₹60.79 lakh through reappropriation in March 2025 was attributed to sanction of less planning by the State Level Committee under this head, resulting in lower requirement of funds.(EDU)
(xxii) 2203.00.796.05 TED-5 Development of New Eng. College at Dahod	O R	3,010.00 (-)611.20	2,398.80	2,353.75	(-)45.05	Withdrawal of provision of ₹118.02 lakh through surrender and of ₹493.18 lakh through reappropriation in March 2025 was attributed to less expenditure against provision for pay and alllowances. Reasons for the final saving of ₹45.05 lakh have not been intimated (August 2025)(EDU)
(xxiii) 2203.00.796.06 TED - 11 Post Graduate Courses	O R	36.00 (-)12.42	23.58	0.00	(-)23.58	Withdrawal of provision of ₹12.42 lakh through surrender in March 2025 was attributed to less expenditure incurred under the provision for Pay and Allowances compared to the allocated amount. Reasons for the final saving of ₹23.58 lakh have not been intimated (August 2025)(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiv) 2205.00.796.01 ART-2 Library Development	O R	1,034.00 (-)124.21	909.79	786.71	(-)123.08	Withdrawal of provision of ₹ 124.21 lakh through surrender in March 2025 was attributed to delay in inauguration of 14 taluka libraries, hence no expenditure in rent electricity bills etc and non filling up of 102 vacant posts in taluka libraries. Rea sons for the final saving of ₹ 123.08 lakh have not been intimated (August 2025).(SPORTS)
(xxv) 2210.01.796.05 provision for physiotherapy college in tribal area	O R	318.00 (-)44.00	274.00	263.05	(-)10.95	Withdrawal of provision of ₹44.00 lakh through reappropriation in March 2025 was attributed to receipt of fewer stipend bills from the Physiotherapy College in the tribal area, resulting in reduced requirement of funds. Reasons for the final saving of ₹10.95 lakh have not been intimated (August 2025)(HEALTH)
(xxvi) 2210.03.796.06 HLT-34 Upgrading of Selected Primary Health Centers in to 30 bedded Hospitals	O R	2,575.00 (-)705.00	1,870.00	1,870.65	(+)0.65	Withdrawal of provision of ₹705.00 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts at Primary Health Centers and 30-bedded Hospitals.(HEALTH)
(xxvii) 2210.03.796.08 HLT-National Programmes for Visual impaicemeat and Control of blindness	O R	607.00 (-)493.00	114.00	113.51	(-)0.49	Withdrawal of provision of ₹493.00 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts under the National Programme for Visual Impairment and Control of Blindness.(HEALTH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxviii) 2210.04.796.03 HLT-21 Opening of New Ayurvedic Hospital in Tribal Area	O R	801.00 (-)401.00	400.00	378.43	(-)21.57	Withdrawal of provision of ₹401.00 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts in the newly established Ayurvedic Hospital in the tribal area, resulting in reduced requirement of funds. Reasons for the final saving of ₹21.57 lakh have not been intimated (August 2025)(HEALTH)
(xxix) 2210.05.796.02 HLT-18 New Homeopathic Dispensaries in Rural area	O R	496.00 (-)68.00	428.00	418.04	(-)9.96	Withdrawal of provision of ₹68.00 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts in newly established Homeopathic Dispensaries. Reasons for the final saving of ₹9.96 lakh have not been intimated (August 2025)(HEALTH)
(xxx) 2210.06.796.03 HLT-24 National Tuber-Culoses Programme strengthening of additional District T.B Center	O R	448.00 (-)132.00	316.00	300.03	(-)15.97	Withdrawal of provision of ₹132.00 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts under the National Tuberculosis Programme for strengthening of additional District T.B. Centres, resulting in reduced requirement of funds. Reasons for the final saving of ₹15.97 lakh have not been intimated (August 2025)(HEALTH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxi) 2210.06.796.07 National Programme for visual Impairment and control	O R	100.00 (-)100.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2025 was attributed to nil expenditure under the National Programme for Visual Impairment and Control of Blindness during the year.(HEALTH)
(xxxii) 2210.06.796.08 Health education bureau under national health program	O R	75.00 (-)75.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹75.00 lakh through surrender in March 2025 was attributed to less requirement of funds under IEC (Information, Education and Communication) activities during the year.(HEALTH)
(xxxiii) 2210.06.796.09 special school health programme	O R	365.00 (-)160.00	205.00	194.83	(-)10.17	Withdrawal of provision of ₹160.00 lakh through reappropriation in March 2025 was attributed to less expenditure in Special School Health Programme. Reasons for the final saving of ₹10.17 lakh have not been intimated (August 2025)
(xxxiv) 2210.06.796.14 National Health Mission (60% Central) - GJ60(60-40 Partially Centrally Sponsored Scheme)	O R	16,346.00 (-)3,965.00	12,381.00	12,381.00	0.00	Withdrawal of provision of ₹3,965.00 lakh through reappropriation in March 2025 was attributed to less-release of central share by the Government of India under this scheme during the year.(HEALTH)

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxv) 2210.06.796.15 National Health Mission (40% State) - GJ60	O R	10,898.00 (-)1,200.00	9,698.00	9,698.26	(+)0.26	Withdrawal of provision of ₹1,200.00 lakh through reappropriation in March 2025 was attributed to less release of funds by the State Government, as the release of State share is dependent on the release made by the Government of India; during the year, the Government of India released a lesser amount, resulting in proportionately lower release of State share.(HEALTH)
(xxxvi) 2210.06.796.18 PM Ayushman Bharat Health Infrastructure Mission (60% Central share) - GJ261(60-40 Centrally sponsored Scheme)	O R	3,785.00 (-)2,615.00	1,170.00	1,170.00	0.00	Withdrawal of provision of ₹2,615.00 lakh through reappropriation in March 2025 was attributed to less-release of central share by the Government of India under this scheme during the year.(HEALTH)
(xxxvii) 2210.06.796.19 PM Ayushman Bharat Health Infrastructure Mission (40% State share) - GJ261	O R	2,524.00 (-)1,764.00	760.00	780.00	(+)20.00	Withdrawal of provision of ₹1,764.00 lakh through reappropriation in March 2025 was attributed to less release of funds by the State Government, as the release of State share is dependent on the release made by the Government of India; during the year, the Government of India released a lesser amount, resulting in proportionately lower release of State share. Reasons for the final excess of ₹20.00 lakh have not been intimated (August 2025)(HEALTH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxviii) 2211.00.796.11 Pradhan Mantri Matru Vandana Yojana (60% Central) - GJ231(60-40 Partially Centrally Sponsored Scheme)	O R	2,016.00 (-)1,299.00	717.00	716.52	(-)0.48	Withdrawal of provision of ₹1,299.00 lakh through reappropriation in March 2025 was attributed to less-release of central share by the Government of India under this scheme during the year. (HEALTH)
(xxxix) 2211.00.796.12 Pradhan Mantri Matru Vandana Yojana (40% State) - GJ231	O R	1,344.00 (-)866.00	478.00	477.68	(-)0.32	Withdrawal of provision of ₹866.00 lakh through reappropriation in March 2025 was attributed to less release of funds by the State Government, as the release of State share is dependent on the release made by the Government of India; during the year, the Government of India released a lesser amount, resulting in proportionately lower release of State share.(HEALTH)
(xl) 2216.02.796.20 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana (Urban) (60% Central) - GJ127(60-40 Partially Centrally Sponsored Scheme)	O R	2,297.00 (-)2,297.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,297.00 lakh through surrender in March 2025 was attributed to non release of grant by the Government of India under the Scheme.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India. (URBAN)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xli) 2216.02.796.21 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana (Urban) (40% State) - GJ127	O R	1,531.00 (-)1,531.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,531.00 lakh through surrender in March 2025 was attributed to release of nil grant by the State Governmenet. The State Government releasing its share proportionately with the share of the Central Government. As no grant was released by the Central Government under this scheme, the State Government also did not release its corresponding share, resulting in unutilized provision.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project.(URBAN)
(xlii) 2216.02.796.22 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (60% Central) - GJ127(60-40 Partially Centrally Sponsored Scheme)	O R	3,712.00 (-)1,127.00	2,585.00	2,585.00	0.00	Withdrawal of provision of ₹1,127.00 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project.(URBAN)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xliii) 2216.02.796.23 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (40% State) - GJ127	O R	2,475.00 (-)817.40	1,657.60	1,657.60	0.00	Withdrawal of provision of ₹817.40 lakh through reappropriation in March 2025 was attributed to release of less grant by the State Governmenet. The State Government releasing its share proportionately with the share of the Central Government. As less grant was released by the Central Government under this scheme, the State Government also release its corresponding share, resulting in less utilised provision.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project.(URBAN)
(xliv) 2216.02.796.24 Assistance to Urban/Aria Development Authorities under Pradhan Mantri Awas Yojana (Urban) (60% Central) - GJ127(60-40 Partially Centrally Sponsored Scheme)	O R	918.00 (-)918.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹918.00 lakh through surrender in March 2025 was attributed to non release of grant by the Government of India under the Scheme.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project.(URBAN)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlv) 2216.02.796.25 Assistance to Urban/Aria Development Authorities under Pradhan Mantri Awas Yojana (Urban) (40% State) - GJ127	O R	612.00 (-)612.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹612.00 lakh through surrender in March 2025 was attributed to release of nil grant by the State Governmenet. The State Government releasing its share proportionately with the share of the Central Government. As no grant was released by the Central Government under this scheme, the State Government also did not release its corresponding share, resulting in unutilized provision.Against the total submitted Utilization Certificates (UCs) amounting to ₹589.12 crore to the Government of India, a refundable central share of ₹218.70 crore is to be adjusted by the Government of India against subsequent installments of the project.(URBAN)
(xlvi) 2216.03.796.20 Other Schemes for rural housing	O R	1,644.00 (-)1,404.00	240.00	240.00	0.00	Withdrawal of provision of ₹1,404.00 lakh through surrender in March 2025 was attributed to non-completion of houses under the PMAY-G scheme. As per the scheme guidelines, financial assistance is payable only after the completion of houses by the beneficiaries. For the financial year 2024–25, the Government of India allocated targets in September 2024. Accordingly, the sanctioned houses are still under construction, resulting in reduced expenditure.(PRH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlvii) 2216.03.796.23 Pradhan MantriJanjati Adivasi Nyaya MahaAbhiyan 60% Central(60-40 Partially Centrally Sponsored Scheme)	O R	9,971.00 (-)6,916.00	3,055.00	3,055.00	0.00	Withdrawal of provision of ₹1,358.69 lakh through surrender and of ₹5,557.31 lakh through reappropriation in March 2025 was attributed to delayed release of grant under the PM JANMAN scheme. The mapping process of the scheme on the PFMS portal was completed by December 2024, and the Government of India released the first installment only in January 2025. As a result, less expenditure was incurred during the financial year.(PRH)
(xlviii) 2216.03.796.24 Pradhan MantriJanjati Adivasi Nyaya MahaAbhiyan 40% State	O R	6,428.00 (-)4,391.33	2,036.67	2,036.67	0.00	Withdrawal of provision of ₹4,391.33 lakh through surrender in March 2025 was attributed to delayed release of grant under the PM JANMAN scheme. The mapping process of the scheme on the PFMS portal was completed by December 2024, and the Government of India released the first installment only in January 2025. As a result, less expenditure was incurred during the financial year.(PRH)
(xlix) 2217.03.796.11 UDP-15 Upgradation of Standard of Administration recommended by Finance Commission - GJ220	O R	11,227.00 (-)10,545.33	681.67	681.67	0.00	Withdrawal of provision of ₹7,133.54 lakh through surrender and of ₹3,411.79 lakh through reappropriation in March 2025 was attributed to receipt of less grant from the Government of India than anticipated, resulting in proportionately lower expenditure under the central share budget head.(URBAN)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(l) 2220.60.796.04 PUB-1 Utilization of Publicity Media	O R	4,720.00 (-)1,007.78	3,712.22	3,713.10	(+)0.88	Withdrawal of provision of ₹ 0.78 lakh through surrender and of ₹ 1,007.00 lakh through reappropriation in March 2025 was attributed to less expenditure in media publicity due to implementation of code of conduct for Lok Sabha Election 2024 and non sub mission of bills by vendors within stipulated time.(IBD)
(li) 2225.02.794.11 Pradhan Mantri Adi Adarsh Gram Yojana(PMAAGY)(100% Central)-GJ55(100% Centrally Sponsored Schemes)	O R	10,000.00 (-)10,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹10,000.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Government of India under this head during the year.(TDD)
(lii) 2225.02.796.02 VKY-1 To Provide Quality Education Pre-Matric. (Scholarship, Uniform, Bicycle, Stipend Etc)	O R	19,982.00 (-)8,237.99	11,744.01	11,637.48	(-)106.53	Withdrawal of provision of ₹609.99 lakh through surrender and of ₹7,628.00 lakh through reappropriation in March 2025 was attributed to less expenditure than anticipated, as fewer applications from eligible candidates were received on the Digital Gujarat Portal, resulting in lower grant demand from district offices. Reasons for the final saving of ₹106.53 lakh have not been intimated (August 2025)(TDD)
(liii) 2225.02.796.06 VKY-20 Article 275(1)	O R	11,608.00 (-)7,505.73	4,102.27	4,102.27	0.00	Withdrawal of provision of ₹7,505.73 lakh through surrender in March 2025 was attributed to receipt of less grant from the Government of India during the year under the scheme.(TDD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(liv) 2225.02.796.11 VKY-21 Development of PTGs under C.C.D. Project(100% Central Share)-GJ56	O R	700.00 (-)700.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹700.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Government of India under this head during the year.(TDD)
(lv) 2225.02.796.12 vky-42 Research (50% State) - GJ224	O R	33.00 (-)33.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹33.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Government of India under this head during the year.(TDD)
(lvi) 2225.02.796.13 vky 42 Research (50% CSS) - GJ224(50-50 Centrally Sponsored Scheme)	O R	33.00 (-)33.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹33.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Government of India under this head during the year.(TDD)
(lvii) 2225.02.796.16 VKY 8 Government of India Post Matric Scholarship Scheme (State Share 100%)	O R	3,500.00 (-)1,212.30	2,287.70	2,284.90	(-)2.80	Withdrawal of provision of ₹1,212.30 lakh through surrender in March 2025 was attributed to less expenditure than anticipated, as fewer applications from eligible candidates were received on the Digital Gujarat Portal, resulting in less grant demand from district offices.(TDD)
(lviii) 2225.02.796.17 VKY-26 Finance Assistance to various educational / professional activities	O R	2,451.00 (-)1,268.00	1,183.00	1,183.00	0.00	Withdrawal of provision of ₹1,268.00 lakh through surrender in March 2025 was attributed to less expenditure than anticipated, as actual expenditure depends on the number of beneficiaries, which decreased during the year.(TDD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lix) 2225.02.796.21 VKY-31 Health Schemes	O R	33,760.00 (-)16,291.00	17,469.00	17,362.46	(-)106.54	Withdrawal of provision of ₹16,291.00 lakh through reappropriation in March 2025 was attributed to less expenditure than anticipated, as actual expenditure depends on the number of beneficiaries, which decreased during the year. Reasons for the final saving of ₹106.54 lakh have not been intimated (August 2025)(TDD)
(lx) 2225.02.796.25 VKY-53 Strengthening of administrative machinery	O R	2,956.00 (-)601.73	2,354.27	2,354.22	(-)0.05	Withdrawal of provision of ₹601.73 lakh through surrender in March 2025 was attributed to less expenditure than anticipated, as district offices demanded less grant due to vacant posts.(TDD)
(lxi) 2225.02.796.33 VKY-223 Administrative cost to States/UT for implementation of the schemes(100% Central Share)-GJ295	O R	750.00 (-)750.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹750.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Government of India under this head during the year.(TDD)
(lxii) 2225.02.796.50 VKY-40 Nagrik Cell including Contingency Plan for P.C.R. Act.1955 & Atrocity Act 1989.(50-50 Centrally Sponsored Scheme)	O R	1,211.00 (-)262.81	948.19	948.05	(-)0.14	Withdrawal of provision of ₹262.81 lakh through surrender in March 2025 was attributed to less expenditure than anticipated, as actual expenditure depends on the number of beneficiaries, which decreased during the year.(TDD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxiii) 2225.02.796.59 VKY-7 To Provide Quality Education for Higher Education	O R	6,310.00 (-)4,101.60	2,208.40	2,197.03	(-)11.37	Withdrawal of provision of ₹4,101.60 lakh through surrender in March 2025 was attributed to less expenditure than anticipated, as fewer applications from eligible students were received on the Digital Gujarat Portal, resulting in lower grant demand from district offices. Reasons for the final saving of ₹11.37 lakh have not been intimated (August 2025)(TDD)
(lxiv) 2225.02.796.62 VKY-19 Dairy / Wadi, Irrigation schemes etc. project implemented under D-SAG	O R	23,891.00 (-)5,457.00	18,434.00	18,431.67	(-)2.33	Withdrawal of provision of ₹11.83 lakh through surrender and of ₹5,445.17 lakh through reappropriation in March 2025 was attributed to less expenditure than anticipated, as actual expenditure depends on the number of beneficiaries, which was lower during the year. (TDD)
(lxv) 2225.02.796.67 VKY-16 Incentive for Higher Education including Tablet, competitive exams.	O R	510.00 (-)418.75	91.25	91.25	0.00	Withdrawal of provision of ₹418.75 lakh through surrender in March 2025 was attributed to less expenditure than anticipated, as actual expenditure depends on the number of beneficiaries, which decreased during the year.(TDD)
(lxvi) 2225.02.796.72 VKY-34 Social encourage Scheme Kunvarbainu Mameru, Sat Fera Samuh Lagna	O R	1,000.00 (-)147.00	853.00	851.59	(-)1.41	Withdrawal of provision of ₹147.00 lakh through surrender in March 2025 was attributed to ess expenditure than anticipated, as actual expenditure depends on the number of beneficiaries, which was lower than expected during the year.(TDD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxvii) 2225.02.796.89 VKY-15 Gujarat Tribal Educational Society	O R	46,029.00 (-)29,927.00	16,102.00	16,102.34	(+)0.34	Withdrawal of provision of ₹12,782.00 lakh through surrender and of ₹17,145.00 lakh through reappropriation in March 2025 was attributed to less expenditure than anticipated, as actual expenditure depends on the number of beneficiaries, which decreased during the year.(TDD)
(lxviii) 2225.02.796.91 VKY-2 Govt of India Pre Matric Scholarship for Std IX th and X Th (Central Share 75%)-GJ53 (75-25 Centrally Sponsored Scheme)	O R	4,710.00 (-)2,454.00	2,256.00	2,255.87	(-)0.13	Withdrawal of provision of ₹2,454.00 lakh through surrender in March 2025 was attributed to less expenditure than anticipated, as a new sub-head was opened for the State scheme during the year, resulting in reduced requirement of funds under this head.(TDD)
(lxix) 2225.02.796.92 VKY-2 Govt of India Pre Matric Scholarship for Std IX th and X Th (State Share 25%) - GJ53	O R	3,140.00 (-)2,388.00	752.00	751.95	(-)0.05	Withdrawal of provision of ₹2,388.00 lakh through surrender in March 2025 was attributed to less expenditure than anticipated, as actual expenditure depends on the number of students, which decreased during the year.(TDD)
(lxx) 2230.01.796.02 LBR-14 Protection & Welfare of unogranised labour as per Satma Commission	O R	130.00 (-)32.67	97.33	97.33	0.00	Withdrawal of provision of ₹32.67 lakh through surrender in March 2025 was attributed to reduced requirement of funds towards office and administrative expenses during the year.(LABOUR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxi) 2230.01.796.15 EMP-12 Special provision for labour and employment under Tribal Sub-Plan	O R	800.00 (-)81.11	718.89	718.89	0.00	Withdrawal of provision of ₹81.11 lakh through reappropriation in March 2025 was attributed to sanction of less planning by the State Level Committee under this head, resulting in lower requirement of funds.(TDD)
(lxxii) 2230.02.796.03 EMP-10(Ad) Adjusted Scheme to block level Planning for Employment	O R	38.00 0.00	38.00	0.00	(-)38.00	Reasons for the final saving of ₹38.00 lakh have not been intimated (August 2025)
(lxxiii) 2230.02.796.04 EMP-6 Employment Services and Extension Scheme	O R	202.00 (-)69.03	132.97	132.97	0.00	Withdrawal of provision of ₹69.03 lakh through surrender in March 2025 was attributed to non-filling of sanctioned vacant posts and reduced requirement of funds in various employment-oriented schemes during the year.(LABOUR)
(lxxiv) 2230.03.796.01 EMP-1 Craftsman Training Scheme	O R	16,220.00 (-)3,192.82	13,027.18	13,026.20	(-)0.98	Withdrawal of provision of ₹2,962.82 lakh through surrender and of ₹230.00 lakh through reappropriation in March 2025 was attributed to *
* restricted procurement under the Summer Skill Workshop Scheme during the summer vacation period of 2024–25, as the Model Code of Conduct was in force due to the Lok Sabha elections; consequently, institutions used available raw materials, and transportation expenses were not incurred. Additionally, the budget provision for female trainees could not be fully utilized due to insufficient admissions, dropouts, income limit criteria, and limited bicycle availability at some institutes. Moreover, in the case of innovative funds for government industrial training institutes, allocation was made based on actual requirements and expenditure planning, which resulted in reduced fund requirement. (LABOUR)						

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxv) 2230.03.796.09 Skills Strengthening for Industrial Value Enhancement (STRIVE) for TSP (100% Central) - GJ195	O R	50.00 (-)50.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹50.00 lakh through surrender in March 2025 was attributed to closure of the STRIVE (Skills Strengthening for Industrial Value Enhancement) Project for SCPSC on 31/05/2024, resulting in no further requirement of funds under this head.(LABOUR)
(lxxvi) 2230.03.796.10 Gujarat Skill Development Mission Generate Employment through skill Development	O R	713.00 (-)713.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹713.00 lakh through surrender in March 2025 was attributed to non-commencement of training activities under the SAKSHAM (KVK 2.0) scheme and the Mega ITI not becoming operational during the year, resulting in no expenditure under the respective provisions.(LABOUR)
(lxxvii) 2230.03.796.13 Upgradation of Government ITIs into Model ITI (70% Central) - GJ282(70-30 Partially Centrally Sponsored Scheme)	O R	32.00 (-)32.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹32.00 lakh through surrender in March 2025 was attributed to closure of the scheme by the Government of India on 31/03/2024, with a clear communication that no further grant will be released; hence, no grant was received against the Budget Estimates during the year.(LABOUR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxviii) 2235.02.796.18 SSW- 10 National family benefit scheme (sankat mochan yojna)- GJ43	O R	515.00 (-)128.74	386.26	386.26	0.00	Withdrawal of provision of ₹128.74 lakh through reappropriation in March 2025 was attributed to receipt of less grant from the Government of India during the year, as only ₹386.26 lakh was released under the Centrally Sponsored Scheme; no further funds were received against the approved allocation.(SJED)
(lxxix) 2236.02.796.05 MDM-2 Special Provision for Nutrition under Area sub-plan	O R	3,291.00 (-)1,874.45	1,416.55	1,416.56	(+)0.01	Withdrawal of provision of ₹1,874.45 lakh through reappropriation in March 2025 was attributed tosanction of less planning by the State Level Committee under this head, resulting in lower requirement of funds.(TDD)
(lxxx) 2236.02.796.06 MDM-3- Special Provision for Nutrition under Trible Area sub plan	O R	3,985.00 (-)399.09	3,585.91	3,585.91	0.00	Withdrawal of provision of ₹399.09 lakh through reappropriation in March 2025 was attributed to sanction of less planning by the State Level Committee under this head, resulting in lower requirement of funds.(TDD)
(lxxxi) 2236.02.796.08 Foodgrain to parents of Tribal Daughters studying in public primary school under Anna Sangam Yojana	O R	6,800.00 (-)6,800.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹6,800.00 lakh through surrender in March 2025 was attributed to non-availability of foodgrain supply from the Civil Supplies Corporation, which led to non-utilization of funds under the allocated provision.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxii) 2236.02.796.11 PM POSHAN SCHEME FOR CHILDREN IN PUBLIC PRIMARY SCHOOLS - GJ96	O R	1,119.00 (-)477.42	641.58	641.58	0.00	Withdrawal of provision of ₹477.42 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(lxxxiii) 2236.02.796.16 Introduction of ICDS Scheme - Honorarium, Logistics, etc. (60% Central) - GJ101(60-40 Partially Centrally Sponsored Scheme)	O R	7,823.00 (-)4,287.82	3,535.18	3,535.18	0.00	Withdrawal of provision of ₹2,442.82 lakh through reappropriation and ₹ 1,845.00 through surrender in March 2025 was attributed to non-receipt of grant as per the budget approved by the Government of India, resulting in less-utilization of the allocated funds. (WCD)
(lxxxiv) 2236.02.796.17 Introduction of ICDS Scheme - Honorarium, Logistics, etc. (40% State) - GJ101	O R	5,215.00 (-)2,858.21	2,356.79	2,356.79	0.00	Withdrawal of provision of ₹2,858.21 lakh through reappropriation in March 2025 was attributed to non-receipt of grant as per the budget approved by the Government of India, resulting in less-utilization of the allocated funds.(WCD)
(lxxxv) 2236.02.796.20 NTR-2, ICDS Supplementary Nutrition Programme (50% Central) (THR & HCM) - ST Component - GJ62(50-50 Partially Centrally Sponsored Scheme)	O R	10,075.00 (-)3,777.00	6,298.00	6,298.00	0.00	Withdrawal of provision of ₹3,777.00 lakh through reappropriation in March 2025 was attributed to the fact that the budget provision made by the State was higher than the grant approved by the Government of India for the year 2024–25, resulting in reduced utilisation of funds.(WCD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(lxxxvi) 2236.02.796.21 NTR-2, ICDS Supplementary Nutrition Programme (50% State) (THR & HCM) - ST Component - GJ62	O R	10,075.00 (-)3,777.00	6,298.00	6,298.00	0.00	Withdrawal of provision of ₹3,777.00 lakh through reappropriation in March 2025 was attributed to the fact that the budget provision made by the State was higher than the grant approved by the Government of India for the year 2024–25, resulting in reduced utilisation of funds.(WCD)
(lxxxvii) 2236.02.796.24 NTR-13, Scheme For Adolescent Girls (SAG)-Nutrition (50% Central)(50-50 Partially Centrally Sponsored Scheme)	O R	968.00 (-)968.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹968.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Ministry of Women and Child Development (Government of India) during the year.(WCD)
(lxxxviii) 2236.02.796.25 NTR-13, Scheme For Adolescent Girls (SAG)-Nutrition (50% State)	O R	986.00 (-)986.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹986.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Ministry of Women and Child Development (Government of India) during the year.(WCD)
(lxxxix) 2236.02.796.26 PM POSHAN SCHEME FOR CHILDREN IN PUBLIC PRIMARY SCHOOLS (60% central) - GJ96(60-40 Partially Centrally Sponsored Scheme)	O R	8,187.00 (-)2,341.91	5,845.09	5,845.09	0.00	Withdrawal of provision of ₹2,341.91 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xc) 2236.02.796.27 PM POSHAN SCHEME FOR CHILDREN IN PUBLIC PRIMARY SCHOOLS (40% state) - GJ96	O R	5,458.00 (-)1,561.28	3,896.72	3,896.72	0.00	Withdrawal of provision of ₹1,561.28 lakh through reappropriation in March 2025 was attributed to provision made under this sub-head for the state matching share. As a lower amount was received from the Government of India, the Government of Gujarat released a proportionately reduced share, resulting in unutilized funds.(EDU)
(xci) 2401.00.796.01 HRT-3 Establishment of Kitchen garden and Canning Centre Scheme for Promotion of Vegetable Cultivation in Tribal Areas.	O R	6,784.00 (-)1,362.75	5,421.25	5,417.22	(-)4.03	Withdrawal of provision of ₹1,362.75 lakh through reappropriation in March 2025 was attributed to (i) under the newly approved scheme for the year 2024–25, fewer applications and claims were received from farmers, resulting in reduced utilisation of ₹8.17 crore; (ii) non-filling of certain posts under the scheme led to non-incurrence of approximately ₹2.40 crore in expenditure; and (iii) in the continuing component, although many farmers applied online through the i-Khedut portal for subsidy, most did not submit their claims within the prescribed time limit, leading to underutilisation of the sanctioned provision during the year.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xcii) 2401.00.796.02 Strengthening of soil Testing Laboratories in Tribal Area.	O R	266.00 (-)75.43	190.57	190.57	0.00	Withdrawal of provision of ₹75.43 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts, which resulted in reduced expenditure on pay and allowances during the year.(AGR)
(xciii) 2401.00.796.48 Incentive assistance to Scheduled Tribe farmers to increase the Area, production and productivity of Agriculture crops	O R	325.00 (-)32.82	292.18	292.18	0.00	Withdrawal of provision of ₹32.82 lakh through reappropriation in March 2025 was attributed to receipt of less demands from district offices during the year.(AGR)
(xciv) 2401.00.796.49 Scheme to provide financial assistance for farmers doing entire chemical free Natural Farming in Dang district	O R	550.00 (-)275.00	275.00	275.00	0.00	Withdrawal of provision of ₹275.00 lakh through reappropriation in March 2025 was attributed to (i) non-receipt of new applications, as most farmers in Dang district have already availed benefits under the scheme, and (ii) non-payment of pending liabilities from the previous year, resulting in reduced expenditure during the current financial year.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xcv) 2401.00.796.50 Rashtriya Krushi Vikas Yojana-TSP (60% Central) - GJ48(60-40 Partially Centrally Sponsored Scheme)	O R	2,058.00 (-)1,608.03	449.97	449.97	0.00	Withdrawal of provision of ₹1,608.03 lakh through reappropriation in March 2025 was attributed to less allocation from the Government of India and non-release of subsequent instalments. For the year 2024–25, ₹11.08 crore was approved as Central Share (60%) and ₹7.38 crore as corresponding State Share (40%). However, only two out of the four equal instalments—amounting to ₹5.54 crore—were released by the Government of India, which affected the overall fund availability and utilisation.(AGR)
(xcvi) 2401.00.796.51 Rashtriya Krushi Vikas Yojana-TSP (40% State) - GJ48	O R	1,372.00 (-)1,072.02	299.98	299.98	0.00	Withdrawal of provision of ₹1,072.02 lakh through reappropriation in March 2025 was attributed to less allocation from the Government of India and non-release of subsequent instalments. For the year 2024–25, the Government of India approved ₹11.08 crore as Central Share (60%) and ₹7.38 crore as corresponding State Share (40%). However, only two out of the four equal instalments—amounting to ₹5.54 crore—were released, resulting in reduced availability of funds and partial utilisation.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xcvii) 2401.00.796.54 National Food Security Mission-Oilseed (60% Central) - GJ245(60-40 Partially Centrally Sponsored Scheme)	O R	300.00 (-)116.85	183.15	183.15	0.00	Withdrawal of provision of ₹116.85 lakh through reappropriation in March 2025 was attributed to lower actual expenditure incurred in the oil extraction unit during the year, resulting in non-utilisation of the full grant provisioned.(AGR)
(xcviii) 2401.00.796.55 National Food Security Mission-Oilseed (40% State) - GJ245	O R	200.00 (-)77.87	122.13	122.13	0.00	Withdrawal of provision of ₹77.87 lakh through reappropriation in March 2025 was attributed to reduced requirement of funds in the oil extraction unit, as actual expenditure incurred was lower than estimated during the year, leading to less-utilisation of the grant. (AGR)
(xcix) 2401.00.796.58 National Food Security Mission (60% Central) - GJ205(60-40 Partially Centrally Sponsored Scheme)	O R	360.00 (-)169.68	190.32	190.32	0.00	Withdrawal of provision of ₹169.68 lakh through reappropriation in March 2025 was attributed to (i) lower achievement under the seed distribution component of the NFSM scheme, and (ii) availability of the same component under a parallel State scheme, which led to reduced utilisation under the centrally sponsored scheme. (AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(c) 2401.00.796.59 National Food Security Mission (40% State) - GJ205	O R	240.00 (-)113.12	126.88	126.88	0.00	Withdrawal of provision of ₹113.12 lakh through reappropriation in March 2025 was attributed to (i) lower achievement under the seed distribution component of the NFSM scheme during the year, and (ii) availability of the same component under the State scheme. (AGR)
(ci) 2401.00.796.60 Rainfed Area Development-National Mission for Sustainable Agriculture (RAD-NMSA) for ST farmers (60% Central) - GJ15(60-40 Partially Centrally Sponsored Scheme)	O R	126.00 (-)71.49	54.51	54.51	0.00	Withdrawal of provision of ₹71.49 lakh through reappropriation in March 2025 was attributed to the revision of guidelines for the Rainfed Area Development (RAD) scheme by the Government of India, which affected the implementation and fund utilisation under the scheme during the year.(AGR)
(cii) 2401.00.796.61 Rainfed Area Development-National Mission for Sustainable Agriculture (RAD-NMSA) for ST farmers (40% State) - GJ15	O R	84.00 (-)47.63	36.37	36.37	0.00	Withdrawal of provision of ₹47.63 lakh through reappropriation in March 2025 was attributed to the revision of guidelines for the Rainfed Area Development (RAD) scheme by the Government of India, which affected the implementation and fund utilisation under the scheme during the year.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ciii) 2401.00.796.62 Sub-Mission on Agriculture Extension - ATMA ST (60% Central) - GJ102(60-40 Partially Centrally Sponsored Scheme)	O R	360.00 (-)191.13	168.87	168.87	0.00	Withdrawal of provision of ₹191.13 lakh through reappropriation in March 2025 was attributed to delay in receipt of the second instalment of the grant caused by the implementation of the new fund flow pattern under the SNA-SPARSH platform by the Government of India, which impacted timely utilisation of funds during the year.(AGR)
(civ) 2401.00.796.63 Sub-Mission on Agriculture Extension ATMA ST (40% State) - GJ102	O R	240.00 (-)70.40	169.60	169.60	0.00	Withdrawal of provision of ₹70.40 lakh through reappropriation in March 2025 was attributed to delay in receipt of the second instalment of the grant owing to the implementation of the new fund flow pattern through the SNA-SPARSH platform by the Government of India, which impacted timely utilisation of funds during the year.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cv) 2401.00.796.64 National Horticulture Mission under Mission for Integrated Development of Horticulture for TASP (60% Central) - GJ10(60-40 Partially Centrally Sponsored Scheme)	O R	1,170.00 (-)1,012.39	157.61	157.61	0.00	Withdrawal of provision of ₹1,012.39 lakh through reappropriation in March 2025 was attributed to *
* multiple administrative and procedural stages associated with project implementation and fund utilization. (i) An amount of ₹19.01 crore pertains to 171 projects approved under the State Government's delegation of powers, for which funds will be released upon project completion. (ii) ₹26.77 crore is linked to project proposals still under consideration for approval at the Government of India level, and will be utilized after such approval. (iii) ₹28.16 crore was approved by the Government of India on 25th March 2025 for 20 projects, with instructions to release only the first installment immediately. The second installment of ₹16.78 crore will be released only after submission of a satisfactory JIT report as per laid down procedures. Additionally, the unspent balance of ₹43.69 crore from the previous year was utilized before onboarding to the SNA-SPARSH platform, as per Government of India instructions.(AGR)						
(cvi) 2401.00.796.65 National Horticulture Mission under Mission for Integrated Development of Horticulture for TASP (40% State) - GJ10	O R	780.00 (-)675.24	104.76	104.76	0.00	Withdrawal of provision of ₹675.24 lakh through reappropriation in March 2025 was attributed to *
*multiple administrative and procedural stages associated with project implementation and fund utilization. (i) An amount of ₹19.01 crore pertains to 171 projects approved under the State Government's delegation of powers, for which funds will be released upon project completion. (ii) ₹26.77 crore is linked to project proposals still under consideration for approval at the Government of India level, and will be utilized after such approval. (iii) ₹28.16 crore was approved by the Government of India on 25th March 2025 for 20 projects, with instructions to release only the first installment immediately. The second installment of ₹16.78 crore will be released only after submission of a satisfactory JIT report as per laid down procedures. Additionally, the unspent balance of ₹43.69 crore from the previous year was utilized before onboarding to the SNA-SPARSH platform, as per Government of India instructions.(AGR)						

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cvii) 2401.00.796.66 AGR 67 Submission On Agricultural Mechanization (SMAM) (60% Central) - GJ14(60-40 Partially Centrally Sponsored Scheme)	O R	320.00 (-)135.80	184.20	184.20	0.00	Withdrawal of provision of ₹135.80 lakh through reappropriation in March 2025 was attributed to the implementation of the SNA-SPARSH modality by the Government of India in the year 2024–25, under which the third instalment of the grant was released on 29-03-2025, leaving insufficient time for utilisation within the financial year.(AGR)
(cviii) 2401.00.796.67 AGR 67 Submission On Agricultural Mechanization (SMAM) (40% State) - GJ14	O R	213.00 (-)90.54	122.46	122.46	0.00	Withdrawal of provision of ₹90.54 lakh through reappropriation in March 2025 was attributed to the implementation of the SNA-SPARSH modality by the Government of India in the year 2024–25, under which the third instalment of the grant was released on 29-03-2025; hence, the grant could not be utilised within the financial year.(AGR)
(cix) 2401.00.796.72 PM Formalization of Micro Food Processing Enterprises (PMFME) (60% Central) - GJ206(60-40 Partially Centrally Sponsored Scheme)	O R	450.00 (-)350.00	100.00	100.00	0.00	Withdrawal of provision of ₹350.00 lakh through reappropriation in March 2025 was attributed to receipt of fewer applications under this credit-linked scheme, as beneficiaries preferred other more attractive schemes of the State Government. Additionally, the overall national-level progress under this scheme is also around 50%, contributing to the lower uptake.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cx) 2401.00.796.73 PM Formalization of Micro Food Processing Enterprises (PMFME) (40% State) - GJ206	O R	300.00 (-)233.33	66.67	66.67	0.00	Withdrawal of provision of ₹233.33 lakh through reappropriation in March 2025 was attributed to lower number of applications received under this credit-linked scheme, as beneficiaries opted for other more attractive schemes introduced by the State Government. Moreover, progress under this scheme has remained limited at the national level, with an achievement rate of only about 50%. (AGR)
(cxi) 2401.00.796.74 Establishment of Incubation Center, Capacity building and Hand holding (100% Central)	O R	116.00 (-)116.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹116.00 lakh through surrender in March 2025 was attributed to lower number of applications received under this credit-linked scheme, as beneficiaries opted for other more attractive schemes introduced by the State Government. Moreover, progress under this scheme has remained limited at the national level, with an achievement rate of only about 50%.(AGR)
(cxii) 2402.00.796.01 SLC-3 - Soil Conservation including Contours bunding,Nala pluging, terracing etc.	O R	218.00 (-)102.00	116.00	116.00	0.00	Withdrawal of provision of ₹ 62.00 lakh through surrender and of ₹ 40.00 lakh through reappropriation in March 2025 was attributed to less staff available against sanction staff and retirement of staff.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxiii) 2403.00.796.03 ANH-6 -Intensive Cattle Devlopment Programme	O R	1,360.00 (-)303.00	1,057.00	1,057.36	(+)0.36	Withdrawal of provision of ₹303.00 lakh through reappropriation in March 2025 was attributed to non-filling of 168 sanctioned posts across various cadres under this scheme during the year, which resulted in savings. The vacancies include: Class-1 – 2 posts, Class-2 – 14 posts, Class-3 – 151 posts, and Class-4 – 1 post.(AGR)
(cxiv) 2403.00.796.04 ANH-10 Intensive Poultry Development Programmes	O R	1,305.00 (-)293.00	1,012.00	1,012.10	(+)0.10	Withdrawal of provision of ₹293.00 lakh through reappropriation in March 2025 was attributed to (i) non-filling of 63 sanctioned posts under this scheme, including Class-I – 1 post, Class-II – 11 posts, Class-III – 39 posts, and Class-IV – 12 posts; (ii) lower expenditure incurred under Office Expenses, Material Supply, and Outsourcing of Manpower; and (iii) delay in administrative approval for the new scheme of 1000 broilers (provisioned at ₹2.45 crore) due to enforcement of the Model Code of Conduct during the Lok Sabha General Elections–2024, resulting in execution of only the first phase of the scheme during the year 2024–25.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxv) 2403.00.796.11 ANH-2- Establishment of New Veternary Dispensaries.	O R	2,547.00 (-)693.00	1,854.00	1,854.27	(+)0.27	Withdrawal of provision of ₹693.00 lakh through reappropriation in March 2025 was attributed to (i) non-filling up of vacant posts, including 1 post of Livestock Inspector (Class-3), 1 post of Veterinary Officer (Class-2), and 2 posts of Driver (Class-3); (ii) non-receipt of approval on the request dated 13/03/2024 for modification in the implementation method of the scheme for 50 Mobile Veterinary Dispensaries, resulting in surrender of ₹4.65 crore; (iii) non-receipt of approval for the establishment locations of 15 new Veterinary Dispensaries, resulting in surrender of ₹0.60 crore under the Revised Estimates; and (iv) non-filling up of 29 out of 56 sanctioned posts at the Veterinary Polytechnics.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxvi) 2403.00.796.16 ANH-9-Scheme for Subsidised Fodder Demonstration Plan and Chaff cutter.	O R	150.00 (-)35.00	115.00	115.30	(+)0.30	Withdrawal of provision of ₹35.00 lakh through reappropriation in March 2025 was attributed to (i) reduction in expenditure on agricultural activities at Tothidra, Kondh, and Zervavra farms; and (ii) under the Power Driven Chaff Cutter Scheme, although 2,437 applications were registered on the i-Khedut portal against a target of 150 and 217 beneficiaries were sanctioned through online draw, only 121 beneficiaries actually purchased the equipment and submitted subsidy claims. The remaining applicants did not submit claims as per scheme norms, resulting in lower expenditure under the scheme.(AGR)
(cxvii) 2403.00.796.21 ANH-13-Service Centre for migraitory Sheep & Goat Plocks.	O R	755.00 (-)91.00	664.00	663.80	(-)0.20	Withdrawal of provision of ₹91.00 lakh through reappropriation in March 2025 was attributed to non-filling up of 3 posts of Assistant Director, 2 posts of Veterinary Officer, 12 posts of Livestock Inspector, and 2 posts of Accountant under this scheme; additionally, there was reduced expenditure on office expenses and outsourcing of manpower. (AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxviii) 2403.00.796.26 ANH-17 Special Provision for Animal husbandry under Tribal Sub-Plan.	O R	3,010.00 (-)308.01	2,701.99	2,702.00	(+)0.01	Withdrawal of provision of ₹308.01 lakh through reappropriation in March 2025 was attributed to sanction of less planning by the State Level Committee under this Scheme.(TDD)
(cxix) 2403.00.796.38 National Livestock Mission (Central share 60%)(60-40 Partially Centrally Sponsored Scheme)	O R	461.00 (-)155.00	306.00	0.00	(-)306.00	Withdrawal of provision of ₹155.00 lakh through reappropriation in March 2025 was attributed to non-release of grant by the Government of India despite approval of the Annual Action Plan for the year 2024–25. As a result, the grant could not be utilised. Reasons for the final saving of ₹306.00 lakh have not been intimated (August 2025)(AGR)
(cxx) 2403.00.796.39 National Livestock Mission (State share 40%)	O R	308.00 (-)103.00	205.00	0.00	(-)205.00	Withdrawal of provision of ₹103.00 lakh through reappropriation in March 2025 was attributed to non-release of grant by the Government of India despite approval of the Annual Action Plan for the year 2024–25. As a result, the grant could not be utilised. Reasons for the final saving of ₹205.00 lakh have not been intimated (August 2025)(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxi) 2403.00.796.40 National Livestock Mission (Central share 100%)	O R	39.00 (-)39.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹39.00 lakh through surrender in March 2025 was attributed to non-release of the central share by the Government of India under the National Livestock Mission, despite the Annual Action Plan for the year 2024–25 being approved. Accordingly, the grant could not be utilised.(AGR)
(cxxii) 2403.00.796.41 Assistance for livestock insurance scheme	O R	280.00 (-)161.00	119.00	119.00	0.00	Withdrawal of provision of ₹161.00 lakh through reappropriation in March 2025 was attributed to revision of operational guidelines of the National Livestock Mission (NLM) scheme by the Government of India in March 2024, which changed the funding pattern from 70:30 to 85:15. Furthermore, the grant was not utilized as the Government of India did not release funds as per the approved action plan. (AGR)
(cxxiii) 2404.00.796.04 DMS-5 Special provision for development in Tribal Area Sub Plan	O R	396.00 (-)40.12	355.88	355.88	0.00	Withdrawal of provision of ₹40.12 lakh through reappropriation in March 2025 was attributed to sanction of less planning by the State Level Committee under this Scheme.(TDD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxiv) 2406.01.796.12 FST-1 Forest Protection	O R	2,527.00 (-)367.18	2,159.82	2,159.82	0.00	Withdrawal of provision of ₹367.18 lakh through reappropriation in March 2025 was attributed to non-filling up of 59 out of 81 sanctioned Class-III posts under the scheme. Additionally, the amount was retained to accommodate funding requirements of other high-priority projects within the department's overall budget ceiling.(FOR)
(cxxv) 2406.01.796.20 FST-32 Special provision for Forestry and Wildlife under Tribal Area Sub Plan	O R	200.00 (-)120.36	79.64	79.64	0.00	Withdrawal of provision of ₹120.36 lakh through reappropriation in March 2025 was attributed to sanction of less planning by the State Level Committee under this Scheme.(TDD)
(cxxvi) 2406.01.796.30 Vrux kheti Yojana	O R	133.00 (-)33.02	99.98	99.98	0.00	Withdrawal of provision of ₹33.02 lakh through reappropriation in March 2025 was attributed to lower disbursement of financial assistance, as it is provided only after assessing the actual survival rate of plants. In the later stage of implementation, it was observed that the survival rate was lower than anticipated.(FOR)
(cxxvii) 2406.01.796.32 Agro Forestry Scheme (60% Central)-GJ113(60-40 Partially Centrally Sponsored Scheme)	O R	185.00 (-)58.00	127.00	127.00	0.00	Withdrawal of provision of ₹58.00 lakh through reappropriation in March 2025 was attributed to release of less central share by the Government of India under this Centrally Sponsored Scheme.(FOR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxviii) 2406.01.796.33 Agro Forestry Scheme (40% State)-GJ113	O R	123.00 (-)38.33	84.67	84.67	0.00	Withdrawal of provision of ₹38.33 lakh through reappropriation in March 2025 was attributed to release of a lesser amount by the Government of India under this Centrally Sponsored Scheme. As the State share is released in proportion to the central share, the corresponding State contribution was also reduced.(FOR)
(cxxix) 2406.01.796.34 Forest Development & Management	O R	216.00 (-)139.61	76.39	76.67	(+)0.28	Withdrawal of provision of ₹139.61 lakh through reappropriation in March 2025 was attributed to non-filling of 14 out of the total 25 sanctioned Class-III posts during the year, resulting in reduced expenditure under this head.(FOR)
(cxxx) 2406.02.796.06 Grant in aid to Statue of Unity Area Development and Tourism Governance Authority	O R	2,100.00 (-)525.00	1,575.00	1,575.00	0.00	Withdrawal of provision of ₹49.60 lakh through surrender and of ₹475.40 lakh through reappropriation in March 2025 was attributed to release of funds as per actual requirement under the scheme, which was lower than the budget provision.(FOR)
(cxxxi) 2415.01.796.03 AER-2 Grant-in-aid to Gujarat Agriculture University for Education	O R	2,877.00 (-)299.00	2,578.00	2,578.00	0.00	Withdrawal of provision of ₹ 299.00 lakh through surrender in March 2025 was attributed to non filling up of vacant posts delay in recruitment process for teaching and non teaching staff in newly sanctioned colleges.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxxii) 2501.05.796.02 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (State Share 100%)	O R	2,108.00 (-)708.00	1,400.00	1,400.00	0.00	Withdrawal of provision of ₹708.00 lakh through reappropriation in March 2025 was attributed to completion of Detailed Project Report (DPR) works under Batch-5 and Batch-6 within the financial year. The remaining DPR works under Batch-5 were completed by 30/09/2024, and those under Batch-6 were completed by 31/03/2025. As a result, only limited expenditure was required during the financial year 2024–25.(PRH)
(cxxxiii) 2501.05.796.03 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (60% Central) - GJ29(60-40 Partially Centrally Sponsored Scheme)	O R	1,315.00 (-)1,315.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,315.00 lakh through surrender in March 2025 was attributed to non release of grant by the Government of India under the Scheme.(PRH)
(cxxxiv) 2501.05.796.04 Pradhan Mantri Krishi sinchayee Yojana- Watershed Component (40% State) - GJ29	O R	877.00 (-)877.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹877.00 lakh through surrender in March 2025 was attributed to release of nil grant by the State Governmenet. The State Government releasing its share proportionately with the share of the Central Government. As no grant was released by the Central Government under this scheme, the State Government also did not release its corresponding share.(PRH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxxv) 2501.06.796.17 Mahila Kisan Sashaktikaran Pariyojana (60% Central Share)(60-40 Partially Centrally Sponsored Scheme)	O R	118.00 (-)118.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹118.00 lakh through surrender in March 2025 was attributed to withdrawal of targets for the year 2024–25 by the Ministry of Rural Development. The Ministry has decided that the pending targets from the previous year will be fulfilled during the current financial year. Accordingly, the targets for 2024–25 have been withdrawn, and no grant is to be received from the Government of India.(PRH)
(cxxxvi) 2501.06.796.18 Mahila Kisan Sashaktikaran Pariyojana (40% State Share)	O R	79.00 (-)79.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹79.00 lakh through surrender in March 2025 was attributed to withdrawal of targets for the year 2024–25 by the Ministry of Rural Development. The Ministry has decided that the pending targets from the previous year will be fulfilled during the current financial year. Accordingly, the targets for 2024–25 have been withdrawn, and no grant is to be received from the Government of India hence State Government also did not release its corresponding share.(PRH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxxvii) 2505.01.796.03 Mission Manglam	O R	1,857.00 (-)719.00	1,138.00	1,138.00	0.00	Withdrawal of provision of ₹17.51 lakh through surrender and of ₹701.49 lakh through reappropriation in March 2025 was attributed to phased implementation and pending processes under Vyaj Sahay, G-SEF, and AAY Yojana. (i) Under Vyaj Sahay, banks submit claims on a six-monthly basis; provisions for the remaining six months are expected to be utilized later. (ii) Under G-SEF, the Project Management Unit is scheduled to be operational from 01/11/2024 to begin the G-SEF application process for Startups. (iii) Under AAY Yojana, the recruitment of Field Coaches is currently in progress. Due to these phased and pending processes, savings have occurred in the current financial year.(PRH)
(cxxxviii) 2505.01.796.05 National Rural Employment Guarantee Scheme under Tribal Area Sub Plan (100% State Share)	O R	878.00 (-)878.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹878.00 lakh through surrender in March 2025 was attributed to a lack of eligible proposals received from the districts. As a result, (i) the expenditure under the scheme has remained lower, and (ii) the budget estimates for the financial year 2024–25 have been reduced accordingly.(PRH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxxxix) 2505.01.796.06 National Rural EmploymentGuaranteeScheme under Tribal Area Sub Plan (75% Central) - GJ39(75-25 Partially Centrally Sponsored Scheme)	O R	14,706.00 (-)8,933.65	5,772.35	5,772.35	0.00	Withdrawal of provision of ₹8,933.65 lakh through reappropriation in March 2025 was attributed to reduced demand for employment under the MGNREGA scheme during the financial year 2024–25. The original budget was based on 580 lakh person-days; however, owing to good rainfall and improved agricultural activity across the state, actual demand decreased. Accordingly, (i) the estimate was revised to 500 lakh person-days, and (ii) with the 60:40 labor–material ratio, both labor and material expenditure reduced, resulting in surrender of the unutilized provision.(PRH)
(cxl) 2505.01.796.07 National Rural EmploymentGuaranteeScheme under Tribal Area Sub Plan (25% State) - GJ39	O R	4,902.00 (-)2,977.88	1,924.12	1,924.12	0.00	Withdrawal of provision of ₹2,977.88 lakh through reappropriation in March 2025 was attributed to reduced demand for employment under the MGNREGA scheme during the financial year 2024–25. The original budget was based on 580 lakh person-days; however, owing to good rainfall and improved agricultural activity across the state, actual demand decreased. Accordingly, (i) the estimate was revised to 500 lakh person-days, and (ii) with the 60:40 labor–material ratio, both labor and material expenditure reduced, resulting in surrender of the unutilized provision.(PRH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxli) 2515.00.796.01 CDP-3 Strengthening of Block Units in Tribal Areas Health	O R	1,229.00 (-)461.68	767.32	767.32	0.00	Withdrawal of provision of ₹461.68 lakh through surrender in March 2025 was attributed to receipt of less demand from districts under this demand-based scheme. As the scheme operates on a demand-driven basis, less demand was received from districts during the financial year.(PRH)
(cxlii) 2515.00.796.07 CDP-5 GIA to Gram Nagar Panchayat for constuction of Panchayat Ghar and Quarters of Talati-cum-mantri.	O R	185.00 (-)118.76	66.24	66.24	0.00	Withdrawal of provision of ₹118.76 lakh through surrender in March 2025 was attributed to receipt of less demand under the newly launched PDI scheme. The PDI scheme was introduced during the current financial year, and as it is a demand-based scheme, less demand was received during the initial implementation phase. This led to partial utilization of the provision.(PRH)
(cxliii) 2515.00.796.20 CDP-17 Infrastructure Development	O R	1,514.00 (-)297.11	1,216.89	1,216.89	0.00	Withdrawal of provision of ₹297.11 lakh through surrender in March 2025 was attributed to receipt of less demand from district offices under this demand-based scheme. As the scheme operates on a demand-driven basis, less demand was received from district offices during the financial year. Notably, the major portion of reduced demand pertained to the Vatan Prem Yojana.(PRH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxliv) 2515.00.796.25 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (60% Central) - GJ188(60-40 Partially Centrally Sponsored Scheme)	O R	540.00 (-)540.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹540.00 lakh through surrender in March 2025 was attributed to non receipt of grant from the Government of India under the Scheme. (PRH)
(cxlv) 2515.00.796.26 CDP-19 Rastriya Gram Swaraj Abhiyan (RGSA) (40% State) - GJ188	O R	360.00 (-)360.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹360.00 lakh through surrender in March 2025 was attributed to non-receipt of Central Share from the Government of India. As the Central Share was not received under the scheme during the financial year, the corresponding State Share was also not released.(PRH)
(cxlvi) 2515.00.796.29 Scheme For selection of best village panchayats	O R	5,200.00 (-)5,200.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹5,200.00 lakh through surrender in March 2025 was attributed to receipt of nil demand from district offices as per the guidelines of the Nirmal Gujarat–2 scheme. As this is a demand-based scheme, grants are allocated only upon receiving requests from district offices. During the financial year, no demand was received in accordance with the scheme guidelines, resulting in the entire provision remaining unutilized.(PRH)
(cxlvii) 2575.01.313.06 Dang Forest Management and Development Project	O R	4,086.00 (-)983.79	3,102.21	3,102.21	0.00	Withdrawal of provision of ₹ 3.79 lakh through surrender and of ₹ 980.00 lakh through reappropriation in March 2025 was attributed to cut imposed by the department. (FOR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cxlviii) 2702.02.796.03 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop State Share 100% Top Up - GJ13	O R	1,966.00 (-)1,266.00	700.00	700.00	0.00	Withdrawal of provision of ₹1,266.00 lakh through surrender in March 2025 was attributed to payment of Rs. 700.00 lakh made to GGRC during the financial year 2025–26, which has been utilized against liabilities booked in the same year; hence, no additional expenditure was required under this head.(NWR)
(cxlix) 2702.80.796.01 MNR-223 Administration	O R	2,343.00 (-)1,120.50	1,222.50	1,222.50	0.00	Withdrawal of provision of ₹ 1,120.50 lakh through surrender in March 2025 was attributed to non receipt of approval from Finance Department to amend the object class. Error in object class was made in revised estimate.(NWR)
(cl) 2702.80.796.07 MNR-86 Other Minor Irrigation works	O R	500.00 (-)500.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 500.00 lakh through surrender in March 2025 was attributed to non receipt of approval from Finance Department to amend the object class. Error in object class was made in revised estimate.(NWR)
(cli) 2705.00.796.04 CAD-13 Special provision for Command Area Development(NGP)	O R	500.00 (-)106.91	393.09	393.10	(+)0.01	Withdrawal of provision of ₹106.91 lakh through reappropriation in March 2025 was attributed to sanction of less planning by the State Level Committee under this head, resulting in lower requirement of funds.(NWR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(cli) 2801.06.796.10 PWR-25 Special provision for power under Tribal Sub Plan	O R	220.00 (-)120.90	99.10	99.10	0.00	Withdrawal of provision of ₹120.90 lakh through reappropriation in March 2025 was attributed to sanction of less planning by the State Level Committee under this head, resulting in lower requirement of funds.(TDD)
(cliii) 2851.00.796.26 IND-76 Special Provision for Village & Small Industry under Tribal Sub Plan	O R	3,194.00 (-)1,702.40	1,491.60	1,491.60	0.00	Withdrawal of provision of ₹1,702.40 lakh through reappropriation in March 2025 was attributed to sanction of less planning by the State Level Committee under this head, resulting in lower requirement of funds.(TDD)
(cliv) 3435.04.796.02 National River Conservation Plan (60% Central) - GJ20(60-40 Partially Centrally Sponsored Scheme)	O R	632.00 (-)464.00	168.00	400.00	(+)232.00	Withdrawal of provision of ₹232.00 lakh through surrender and of ₹232.00 lakh through reappropriation in March 2025 was attributed to receipt of less grant from the Government of India under the TASP component, resulting in lower expenditure and unutilized provision. Reasons for the final excess of ₹232.00 lakh have not been intimated (August 2025)(URBAN)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(clv) 3435.04.796.03 National River Conservation Plan (40% State) - GJ20	O R	421.00 (-)421.00	0.00	133.33	(+)133.33	Withdrawal of entire provision of ₹421.00 lakh through surrender in March 2025 was attributed to receipt of less grant from the Government of India under the TASP component; accordingly, the proportionate State share has also been surrendered. Reasons for the final excess of ₹133.33 lakh have not been intimated (August 2025)(URBAN)
(clvi) 3451.00.796.01 VKY-47 Administrative Machinery in Tribal Development Department	O R	385.00 (-)16.00	369.00	302.53	(-)66.47	Withdrawal of provision of ₹16.00 lakh through surrender in March 2025 was attributed to less demand from offices on account of vacant posts, resulting in reduced requirement of funds. Reasons for the final saving of ₹66.47 lakh have not been intimated (August 2025)(TDD)
(clvii) 3456.00.796.02 PDS-19 Special Provision for Civil Supplies under Tribal Sub Plan	O R	90.00 (-)49.48	40.52	40.52	0.00	Withdrawal of provision of ₹49.48 lakh through reappropriation in March 2025 was attributed to sanction of less planning by the State Level Committee under this head, resulting in lower requirement of funds.(TDD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(clviii) 3456.00.796.09 Distribution of Sugar to BPL & AAY Family	O R	3,432.00 (-)348.00	3,084.00	3,084.00	0.00	Withdrawal of provision of ₹348.00 lakh through reappropriation in March 2025 was attributed to lower actual distribution than estimated under the scheme during the financial year 2024–25. (i) In the Original Budget Estimate, the required quantity was projected at 7,90,000 quintals with a subsidy rate of ₹2,413.25 per quintal. (ii) However, the actual distribution remained lower than the estimate, resulting in reduced expenditure.(FOOD)
(clix) 3456.00.796.10 Loses on sale of edible oil through FPS (State)	O R	2,874.00 (-)964.00	1,910.00	1,910.00	0.00	Withdrawal of provision of ₹964.00 lakh through reappropriation in March 2025 was attributed to reduction in both incidental cost and distribution quantity under the scheme during the financial year 2024–25. (i) Based on the average incidental price of ₹205.74 per 1-litre pouch of Double Filtered Edible Oil in 2023–24, an original budget provision of ₹118.18 crore was made for 2024–25. (ii) However, the actual incidental price reduced to ₹171.67 per pouch, and the distribution quantity was 1,48,06,386 pouches against the estimated 1,51,02,000 pouches. (iii) Consequently, the overall expenditure decreased .(FOOD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(clx) 3456.00.796.11 Distribution of Pulses for PDS schemes. (State)	O R	13,791.00 (-)7,032.00	6,759.00	6,759.00	0.00	Withdrawal of provision of ₹3,911.93 lakh through surrender and of ₹3,120.07 lakh through reappropriation in March 2025 was attributed to (i) the scheme having a combined budget provision for the distribution of Gram and Tuver Dal, (ii) the actual distribution of both items in the financial year 2024–25 remaining lower than estimated, and (iii) the allocation received from the Government of India against the State Government's indent being lower than the requirement, which led to non-availability of the required quantity for distribution and consequently resulted in reduced expenditure.(FOOD)
(clxi) 3456.00.796.14 Distribution of Salt Under PDS Scheme	O R	918.00 (-)159.00	759.00	759.00	0.00	Withdrawal of provision of ₹159.00 lakh through reappropriation in March 2025 was attributed to lower-than-estimated actual distribution during the financial year 2024–25. (i) The original budget provision was made based on a quantity of 4,26,000 quintals at a subsidy rate of ₹1,196.65 per quintal. (ii) However, the actual distribution remained below the estimated level, leading to lower expenditure.(FOOD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(clxii) 3475.00.796.01 WAN-2 Checking of malparcties & Weights & Measutres	O R	101.00 (-)32.64	68.36	68.36	0.00	Withdrawal of provision of ₹32.64 lakh through reappropriation in March 2025 was attributed to (i) non filling up of the vacant posts of 1-Asstt. Controller Class II and 8-Class III employees at District level,(ii)less office expenditure and (iii)nil expenditure on outsourcing CAPU Staff.(FOOD)
(clxiii) 3475.00.796.06 National Urban Livelihood Mission (60% Central) - GJ17(60-40 Partially Centrally Sponsored Scheme)	O R	1,011.00 (-)984.12	26.88	26.88	0.00	Withdrawal of provision of ₹984.12 lakh through reappropriation in March 2025 was attributed to non-release of the expected grant by the Government of India for the year 2024–25, resulting in unutilized provision under this head.(URBAN)
(clxiv) 3475.00.796.07 National Urban Livelihood Mission (40% State) - GJ17	O R	674.00 (-)656.10	17.90	17.90	0.00	Withdrawal of provision of ₹656.10 lakh through reappropriation in March 2025 was attributed to receipt of less grant from the Government of India under the TASP component; accordingly, the proportionate State share has also been surrendered.(URBAN)

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2202.01.796.48 Elementary Education under PM SHRI (60% - Central Share) - GJ302(60-40 Partially Centrally Sponsored Scheme)	O R	396.00 (+)181.90	577.90	577.90	0.00	Additional fund of ₹ 181.90 lakh was made in March 2025 through reappropriation mainly due to receipt of more grant from Government of India.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2202.01.796.49 Elementary Education under PM SHRI (40% - State Share) - GJ302	O R	264.00 (+)121.27	385.27	385.27	0.00	Additional fund of ₹ 121.27 lakh was made in March 2025 through reappropriation mainly due to release of more grant by Government of India. Accordingly, Government of Gujarat released more amount of state matching share.(EDU)
(iii) 2202.02.796.25 Secondary Education under Samagra Shiksha (40% State) - GJ209	O R	1,564.00 (+)305.00	1,869.00	1,869.00	0.00	Additional fund of ₹ 305.00 lakh was made in March 2025 through reappropriation mainly due to elease of more grant by Government of India. Accordingly, Government of Gujarat released more amount of state matching share.(EDU)
(iv) 2202.80.796.03 EDN-47 Special provision for General Education for Tribal Sub-Plan	O R	8,867.00 (+)1,198.12	10,065.12	10,065.12	0.00	Additional fund of ₹ 1,198.12 lakh was made in March 2025 through reappropriation mainly due to more planning made by state level committee.(TDD)
(v) 2210.01.796.06 GIA for free cardiac kidney, cancer and other treatment of tribal patients	O R	1,700.00 (+)850.00	2,550.00	2,549.94	(-)0.06	Additional fund of ₹ 850.00 lakh was made in March 2025 through reappropriation mainly due to increase in the number of patients in Gujarat Cancer and Research Center, Ahmedabad and UN Mehta Institute of Cardiology, Ahmedabad.(HEALTH)
(vi) 2210.03.796.01 Providing Subsidiary Health Units in Tribal Areas	O R	155.00 (+)973.00	1,128.00	1,128.00	0.00	Additional fund of ₹ 973.00 lakh was made in March 2025 through reappropriation mainly due to increase in pay and allowances and other expenses.(HEALTH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2210.03.796.03 HLT-34 Augmentation of staff at sub centers of Primary Health centers	O R	17,877.00 (+)8,264.00	26,141.00	26,141.48	(+)0.48	Additional fund of ₹ 8,264.00 lakh was made in March 2025 through reappropriation mainly due to increase in pay and allowances and other expenses.(HEALTH)
(viii) 2210.03.796.05 Providing Additional Multipurpose workers(male) at Public Health centers in tribal area	O R	3,240.00 (+)3,516.00	6,756.00	6,756.00	0.00	Additional fund of ₹ 3,516.00 lakh was made in March 2025 through reappropriation mainly due to increase in pay and allowances and other expenses.(HEALTH)
(ix) 2210.06.796.01 HLT-26- National Malaria Education Programme	O R	4,625.00 (+)1,656.00	6,281.00	6,276.92	(-)4.08	Additional fund of ₹ 1,656.00 lakh was made in March 2025 through reappropriation mainly due to increase in pay and allowances and other expenses.(HEALTH)
(x) 2210.06.796.04 HLT-51- Spl. provision for Medical Public Health Tribal Sub-Plan	O R	3,081.00 (+)2,367.18	5,448.18	5,438.29	(-)9.89	Additional fund of ₹ 23,67.18 lakh was made in March 2025 through reappropriation mainly due to more planning made by state level committee. Reasons for the final saving of ₹ 9.89 lakh have not been intimated (August 2025).(TDD)
(xi) 2211.00.796.14 Pradhan Mantri Jan Arogya Yojana (40% State) - GJ252	O R	3,689.00 (+)1,711.00	5,400.00	5,400.00	0.00	Additional fund of ₹ 1,711.00 lakh was made in March 2025 through reappropriation mainly due to increase in premium payable to insurance company and increase in number of beneficiaries under the scheme.(HEALTH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2215.02.796.07 Swachh Bharat Mission-Gramin Scheme (60% Central) - GJ37(60-40 Partially Centrally Sponsored Scheme)	O R	2,630.00 (+)935.85	3,565.85	3,565.85	0.00	Additional fund of ₹ 935.85 lakh was made in March 2025 through reappropriation mainly due to release of more grant by Government of India. Accordingly, Government of Gujarat released more amount of state matching share.(PRH)
(xiii) 2215.02.796.08 Swachh Bharat Mission-Gramin Scheme (40% State) - GJ37	O R	1,754.00 (+)623.60	2,377.60	2,377.23	(-)0.37	Additional fund of ₹ 623.60 lakh was made in March 2025 through reappropriation mainly due to release of more grant by Government of India. Accordingly, Government of Gujarat released more amount of state matching share.(PRH)
(xiv) 2216.03.796.17 HSG-3 Land Acquisition Civic Infrastructure Facility for Rural Housing Scheme in Rural Area	O R	70.00 (+)180.00	250.00	250.00	0.00	Additional fund of ₹ 180.00 lakh was made in March 2025 through reappropriation mainly due to receipt of more demand from districts. The scheme being demand based.(PRH)
(xv) 2216.03.796.21 Pradhan Mantri Awas Yojana - Gramin (60% Central) - GJ38(60-40 Partially Centrally Sponsored Scheme)	O R	8,495.00 (+)50,146.74	58,641.74	58,641.74	0.00	Additional fund of ₹ 50,146.74 lakh was made in March 2025 through reappropriation mainly due to new target of 2.99 lakh houses in September 24 set by Ministry of Rural Development.(PRH)
(xvi) 2216.03.796.22 Pradhan Mantri Awas Yojana - Gramin (40% State) - GJ38	O R	5,663.00 (+)21,680.78	27,343.78	39,094.49	(+)11,750.71	Additional fund of ₹ 21,680.78 lakh was made in March 2025 through reappropriation mainly due to new target of 2.99 lakh houses in September 24 set by Ministry of Rural Development. Reasons for the final excess of ₹ 11,750.71 lakh have not been intima ted (August 2025).(PRH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 2217.03.796.08 UDP-78 Grant-in-aid to Municipal Corporations under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O R	6,413.00 (+)10,013.00	16,426.00	16,426.00	0.00	Additional fund of ₹ 10,013.00 lakh was made in March 2025 through reappropriation mainly due to receipt of more demand from the Municipal Corporation under the Scheme.(URBAN)
(xviii) 2217.03.796.09 UDP-88 Grant-in-aid to Municipalities under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O R	1,669.00 (+)2,339.00	4,008.00	4,008.00	0.00	Additional fund of ₹ 2,339.00 lakh was made in March 2025 through reappropriation mainly due to receipt of more demand from the Municipal Corporation under the Scheme.(URBAN)
(xix) 2225.02.796.05 VKY-10 G.I.A. to Hostels run by Voluntary Organizations	O R	12,211.00 (+)2,383.00	14,594.00	14,594.40	(+)0.40	Additional fund of ₹ 2,383.00 lakh was made in March 2025 through reappropriation mainly due to increase in the number of students enrolled by grant in aid hostels.(TDD)
(xx) 2225.02.796.07 VKY-8 Government of India Post Matric Scholarship Scheme (75% Central Share)-GJ51(750Centrally Sponsored Scheme)	O R	41,190.00 (+)19,485.00	60,675.00	60,675.00	0.00	Additional fund of ₹ 19,485.00 lakh was made in March 2025 through reappropriation mainly due to receipt of more application from eligible candidates on digital gujarat portal under the scheme.(TDD)
(xxi) 2225.02.796.08 VKY-8 Government of India Post Matric Scholarship Scheme (25% State)-GJ51	O R	13,730.00 (+)6,495.00	20,225.00	20,225.00	0.00	Additional fund of ₹ 6,495.00 lakh was made in March 2025 through reappropriation mainly due to receipt of more application from eligible candidates on digital gujarat portal under the scheme.(TDD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxii) 2225.02.796.37 VKY-6 Post SSC State Scholarship for girls students (State Scheme)	O R	1,300.00 (+)484.00	1,784.00	1,779.27	(-)4.73	Additional fund of ₹ 484.00 lakh was made in March 2025 through reappropriation mainly due to receipt of more application from eligible candidates on digital gujarat portal under the scheme.(TDD)
(xxiii) 2225.02.796.76 VKY-17 Economic assistance for Self-Employment	O R	1,203.00 (+)177.00	1,380.00	1,380.00	0.00	Additional fund of ₹ 177.00 lakh was made in March 2025 through reappropriation mainly due to increase in the number of beneficiaries under the scheme.(TDD)
(xxiv) 2225.02.796.83 VKY -Benefits of Various scheme to the beneficiaries of Forest Right Act-2006 (100% STATE)	O R	1,004.00 (+)4,024.00	5,028.00	5,027.35	(-)0.65	Additional fund of ₹ 4,024.00 lakh was made in March 2025 through reappropriation mainly due to increase in the number of beneficiaries under the scheme.(TDD)
(xxv) 2225.02.796.88 VKY- special project for Tribal Research Training Institute Ahmedabad(100% Central Share)-GJ175	O R	1.00 (+)249.00	250.00	250.00	0.00	Additional fund of ₹ 249.00 lakh was made in March 2025 through reappropriation mainly due to requirement of more fund as there is balance in GJ-175 SNA for support projects like TRI Gujarat's regular activities, PM Janman Phase - 1, Phase - 2 and Dharti Abana IEC Materials.(TDD)
(xxvi) 2230.01.796.12 LBR-16 Social Security Fund under Poverty Alleviation Programme	O R	502.00 (+)230.00	732.00	732.00	0.00	Additional fund of ₹ 230.00 lakh was made in March 2025 through reappropriation mainly due to increase in payment of insurance premium to Gujarat Group Insurance Scheme from 2 lakh to 4 lakh.(LABOUR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvii) 2235.02.796.29 Indira Gandhi National Widow Pension Scheme Scheduled Tribes (Top-Up)	O R	4,720.00 1,845.00	6,565.00	6,565.00	0.00	Additional fund of ₹ 1,845.00 lakh was made in March 2025 through reappropriation mainly due to the Government of India providing a monthly assistance of Rs. 300 per beneficiary under the Widow Pension Scheme, with the State Government contributing Rs. 950, totaling Rs. 1,250 monthly assistance; however, from the financial year 2024-25, in the event of non-receipt of the grant from the Government of India, the State Government is required to provide the full assistance, resulting in increased expenditure.(LABOUR)
(xxviii) 2236.02.796.10 PM POSHAN SCHEME FOR CHILDREN IN PUBLIC PRIMARY SCHOOLS	O R	8,246.00 (+)6,165.42	14,411.42	14,401.68	(-)9.74	Additional fund of ₹ 61,65.42 lakh was made in March 2025 through reappropriation mainly due to implementation of Mukhyamantri Paustik Alpahar Yojna from 11 December, 2024. Reasons for the final saving of ₹ 9.74 lakh have not been intimated (August 2025).(EDU)
(xxix) 2401.00.796.10 Organisational set up for Agricultural Development	O R	2,964.00 (+)447.48	3,411.48	3,411.48	0.00	Additional fund of ₹ 447.48 lakh was made in March 2025 through reappropriation mainly due to increase in salary and dearness allowances of district panchayat establishment.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxx) 2401.00.796.31 Special Provision of Crop husbandry under tribal sub-plan	O R	4,100.00 (+)6,715.84	10,815.84	7,457.92	(-)3,357.92	Additional fund of ₹6,715.84 lakh was made in March 2025 through reappropriation mainly due to sanction of more planning by state level committee under the head. Reasons for the final saving of ₹3,357.92 lakh have not been intimated (August 2025)(AGR)
(xxxi) 2401.00.796.34 Special Provision of Crop Husbandry in Horticulture under tribal sub plan	O R	1.00 (+)319.08	320.08	320.08	0.00	Additional fund of ₹ 319.08 lakh was made in March 2025 through reappropriation mainly due to more planning by state level committee under the head.(AGR)
(xxxii) 2401.00.796.70 Paramparagat Krishi Vikas Yojana (PKVY - NMSA) TASP (60% Central) - GJ152(60-40 Partially Centrally Sponsored Scheme)	O R	1.00 (+)37.82	38.82	38.82	0.00	Additional fund of ₹ 37.82 lakh was made in March 2025 through reappropriation mainly due to release of more fund by Government of India. Second installment received on SNA-SPARSH Portal. Accordingly release of more fund by state.(AGR)
(xxxiii) 2403.00.796.31 Livestock Health and Disease Control scheme (LH&DC) (Tribal Area Sub Plan) Central Share 60% - GJ103(60-40 Partially Centrally Sponsored Scheme)	O R	79.00 (+)151.00	230.00	229.74	(-)0.26	Additional fund of ₹ 151.00 lakh was made in March 2025 through reappropriation mainly due to approved of action plan by Government of India vide letter dated 16.08.2024.(AGR)
(xxxiv) 2403.00.796.32 Livestock Health and Disease Control scheme (LH&DC) (Tribal Area Sub Plan) State Share 40% - GJ103	O R	53.00 (+)100.00	153.00	153.16	(+)0.16	Additional fund of ₹ 100.00 lakh was made in March 2025 through reappropriation mainly due to approved of action plan by Government of India vide letter dated 16.08.2024.(AGR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxv) 2405.00.796.16 Pradhan Mantri Matsya Sampada Yojna - 60% Central - GJ239(60-40 Partially Centrally Sponsored Scheme)	O R	976.00 (+)428.00	1,404.00	1,403.83	(-)0.17	Additional fund of ₹ 428.00 lakh was made in March 2025 through reappropriation mainly due to receipt and processing of high number of applications for subsidy components.(AGR)
(xxxvi) 2405.00.796.17 Pradhan Mantri Matsya Sampada Yojna - 40% State	O R	650.00 (+)286.00	936.00	935.89	(-)0.11	Additional fund of ₹ 286.00 lakh was made in March 2025 through reappropriation mainly due to receipt and processing of high number of applications for subsidy components.(AGR)
(xxxvii) 2406.01.796.35 Community forestry project	O R	265.00 (+)62.00	327.00	327.00	0.00	Additional fund of ₹ 62.00 lakh was made in March 2025 through reappropriation mainly due to requirement of more fund for payment of monthly salary of daily wagers.(FOR)
(xxxviii) 2408.02.796.01 WRH-1 Development of regulated Markets	O R	550.00 (+)251.75	801.75	801.75	0.00	Additional fund of ₹ 251.75 lakh was made in March 2025 through reappropriation mainly due to sanctioning of more assistance under the head.(AGR)
(xxxix) 2425.00.796.12 IND-22 Financial Assistance to Industrial Co-operative Societies Package Scheme	O R	96.00 (+)46.00	142.00	142.00	0.00	Additional fund of ₹ 46.00 lakh was made in March 2025 through reappropriation mainly due to increase in the number of women's compensation recognised societies of handicraft.(IMD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xl) 2425.00.796.41 COP-28 Special provision for Co-operation under Tribal Sub-Plan	O R	120.00 (+)87.48	207.48	163.74	(-)43.74	Additional fund of ₹ 87.48 lakh was made in March 2025 through reappropriation mainly due to increase in New Gujarat pattern in line with the Tribal Areas Sub Plan. Reasons for the final saving of ₹ 43.74 lakh have not been intimated (August 2025).(AGR)(TDD)
(xli) 2702.02.796.01 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop Central Share 60% - GJ13(60-40 Partially Centrally Sponsored Scheme)	O R	2,157.00 (+)4,323.61	6,480.61	4,413.10	(-)2,067.51	Additional fund of ₹ 4,323.61 lakh was made in March 2025 through reappropriation mainly due to return of ₹ 2,157 lakh to Government of Gujarat by Gujarat Green Revolution Company Ltd on 15.02.2025 through SNA holding account Executive Engineer, Vadod ara Irrigation Division, Vadodara. Reasons for the final saving of ₹ 20,67.51 lakh have not been intimated (August 2025).(NWR)
(xlii) 2702.02.796.02 Contribution to Gujarat Green Revolution Company Limited for Drip Irrigation Rashtriya Krishi Vikash Yojana Per Drop more crop State Share 40% - GJ13	O R	1,438.00 (+)2,882.10	4,320.10	2,942.09	(-)1,378.01	Additional fund of ₹ 2,882.10 lakh was made in March 2025 through reappropriation mainly due to return of ₹ 1,438 lakh to Government of Gujarat by Gujarat Green Revolution Company Ltd on 04.03.2025 through SNA holding account Executive Engineer, Vadodara Irrigation Division, Vadodara. Reasons for the final saving of ₹ 13,78.01 lakh have not been intimated (August 2025).(NWR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xliii) 2702.80.796.10 MNR-250 Special provision for Minor Irrigation on under Tribal Sub-Plan	O R	6,800.00 (+)2,502.39	9,302.39	9,302.39	0.00	Additional fund of ₹ 2,502.39 lakh was made in March 2025 through reappropriation mainly due to more planning made by state level committee.(TDD)
(xliv) 2851.00.796.33 Financial assistance to Industries	O R	550.00 (+)411.38	961.38	961.38	0.00	Additional fund of ₹ 411.38 lakh was made in March 2025 through reappropriation mainly due to receipt of more claims applications of ST entrepreneurs approved by District Industries Center, Surat.(IMD)
(xlv) 3456.00.796.12 Food Security (50% State)-GJ263	O R	3,202.00 (+)582.01	3,784.01	3,784.01	0.00	Additional fund of ₹ 582.01 lakh was made in March 2025 through reappropriation mainly due to release of more grant by Government of India. GOI released ₹ 99.30 crores under the NFSA scheme for the years 2021-22 and 2022-23. Accordingly, state govern ment released more amount of state matching share.(FOOD)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlvi) 3456.00.796.13 Food Security (50% Central)-GJ263(50-50 Partially Centrally Sponsored Scheme)	 O R	 3,202.00 (+)3,843.70	 7,045.70	 7,095.18	 (+)49.48	Additional fund of ₹ 3,843.70 lakh was made in March 2025 through reappropriation mainly due to release of more grant by Government of India. GOI released ₹ 212.25 crores for the PMGKAY scheme under the NFSA CSS scheme which was not considered while p reparing budget as earlier the same was directly paid in PFMS account. Accordingly, state government released more amount of state matching share. Reasons for the final excess of ₹ 49.48 lakh have not been intimated (August 2025).(FOOD)

4. Though there was an ultimate saving of *₹ 244.41 lakh* in the appropriation; only *₹ 198.69 lakh* were surrendered from the appropriation in March 2025, resulting in less surrender to the extent of *₹ 45.41 lakh* .In view of the final saving *₹244.10 lakh (70.55%)* in the appropriation, the Supplementary provision of *₹45.00 lakh* obtained in February 2025 proved excessive and could have been restricted to the token provision only.

5. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2049.60.796.01 Payment of Decretal Amount	 O S R	 *300.00* *45.00* *(-)237.69*	 *107.31*	 *62.27*	 *(-)45.04*	Withdrawal of provision of *₹ 198.69 lakh* through surrender and of *₹ 39.00 lakh* through reappropriation in March 2025 was attributed to receipt of less demand for payment to the applicants as per court cases in land acquisition cases. Reasons for the f inal saving of *₹ 45.04 lakh* have not been intimated (August 2025).(NWR)

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2225.02.796.27 VKY Payment of Compensation and interest with respect to court judgment	O R	*1.00* *(+)39.00*	*40.00*	*39.63*	*(-)0.37*	Additional fund of ₹ *39.00 lakh* was made in March 2025 through reappropriation mainly due to more funds required for payment as per court cases.(TDD)

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7. Though there was an ultimate saving of ₹ 73,615.08 lakh in the grant; only ₹ 70,647.26 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 2,967.82 lakh.

8. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4059.60.796.02 Construction (RnB)	O R	1,181.00 (-)335.00	846.00	846.46	(+)0.46	Withdrawal of provision of ₹ 19.00 lakh through surrender and of ₹ 316.00 lakh through reappropriation in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrat ive approvals, technical sanctions, and completion of the tendering process.(RNB)
(ii) 4059.60.796.03 Construction (Legal)	O R	454.00 (-)95.00	359.00	360.81	(+)1.81	Withdrawal of provision of ₹ 95.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and compl etion of the tendering process.(RNB)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 4059.60.796.04 Construction (Revenue)	O R	1,343.00 (-)764.00	579.00	141.44	(-)437.56	Withdrawal of provision of ₹ 764.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and comp letion of the tendering process. Reasons for the final saving of ₹ 437.56 lakh have not been intimated (August 2025).(RNB)
(iv) 4059.60.796.05 Development of Infrastructure Facilities for Judiciary (60% Central Share) - GJ24(60-40 Partially Centrally Sponsored Scheme)	O R	1,141.00 (-)791.00	350.00	350.00	0.00	Withdrawal of provision of ₹ 791.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and comp letion of the tendering process.(RNB)
(v) 4059.60.796.06 Development of Infrastructure Facilities for Judiciary (40% State Share)	O R	760.00 (-)527.00	233.00	233.33	(+)0.33	Withdrawal of provision of ₹ 527.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and comp letion of the tendering process.(RNB)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 4202.01.796.42 EDN-21 Building	O R	2,526.00 (-)950.00	1,576.00	1,577.07	(+)1.07	Withdrawal of provision of ₹ 950.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and comp letion of the tendering process.(RNB)
(vii) 4202.01.796.45 EDN-142 Implementation of Rashtriya Shiksha Abhiyan Scheme	O R	6,786.00 (-)750.00	6,036.00	6,036.00	0.00	Withdrawal of provision of ₹ 326.95 lakh through surrender and of ₹ 423.05 lakh through reappropriation in March 2025 was attributed to certain works originally proposed under this sub-head being approved and executed under another sub-head, resulting in lower expenditure under the current provision.(EDU)
(viii) 4202.01.796.50 Secondary Education under Samagra Shiksha (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	1,036.00 (-)524.39	511.61	511.61	0.00	Withdrawal of provision of ₹ 524.39 lakh through reappropriation in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ix) 4202.01.796.51 Secondary Education under Samagra Shiksha (40% State) - GJ209	O R	691.00 (-)115.93	575.07	575.07	0.00	Withdrawal of provision of ₹ 67.32 lakh through surrender and of ₹ 48.61 lakh through reappropriation in March 2025 was attributed to release of less grant by the State Government. The State Government releasing its share proportionately with the shar e of the Central Government. As less grant was released by the Central Government under this scheme, the State Government also released a proportionately lower share, resulting in partial utilization of the provision.(EDU)
(x) 4202.01.796.57 Elementary Education under PM SHRI (60% - Central Share) - GJ302(60-40 Partially Centrally Sponsored Scheme)	O R	970.00 (-)475.88	494.12	494.12	0.00	Withdrawal of provision of ₹ 475.88 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme.(EDU)
(xi) 4202.01.796.58 Elementary Education under PM SHRI (40% - State Share) - GJ302	O R	647.00 (-)317.59	329.41	329.41	0.00	Withdrawal of provision of ₹ 317.59 lakh through surrender in March 2025 was attributed to release of less grant by the State Government. The State Government releasing its share proportionately with the share of the Central Government. As less grant was released by the Central Government under this scheme, the State Government also released a proportionately lower share, resulting in partial utilization of the provision.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 4202.01.796.63 Elementary Education under PM-JANMAN- Samagra Shiksha (60% - Central Share)(60-40 Partially Central Sponsored Scheme)	O R	1,155.00 (-)1,155.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 1,155.00 lakh through reappropriation in March 2025 was attributed to non release of grant by the Government of India under the Scheme.(EDU)
(xiii) 4202.01.796.64 Elementary Education under PM-JANMAN- Samagra Shiksha (40% - State Share)	O R	770.00 (-)770.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 770.00 lakh through reappropriation in March 2025 was attributed to non release of the grant by the State Government.The State Government releasing its share proportionately with the share of the Central Government. As no grant was released by the Central Government under this scheme, the State Government also did not release its corresponding share, resulting in unutilized provision.(EDU)
(xiv) 4202.02.796.44 Purchase of various IT equipment for Technical Education Institutes	O R	785.00 (-)265.00	520.00	519.10	(-)0.90	Withdrawal of provision of ₹ 265.00 lakh through surrender in March 2025 was attributed to less expenditure incurred as the proposed purchase of IT infrastructure and Smart Classroom equipment could not be carried out during the financial year.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xv) 4210.03.796.45 Up gradation of Central and State Government Medical colleges for Increasing MBBS seats (UG) (60% Central) - GJ248(60-40 Partially Centrally Sponsored Scheme)	O R	156.00 (-)156.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 156.00 lakh through surrender in March 2025 was attributed to non-release of central share by the Government of India under this scheme during the year.(HEALTH)
(xvi) 4210.03.796.46 Up gradation of Central and State Government Medical colleges for Increasing MBBS seats (UG) (40% State) - GJ248	O R	104.00 (-)104.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 104.00 lakh through surrender in March 2025 was attributed to non-release of central share by the Government of India under this scheme during the year; consequently, the corresponding state matching share was also not released, as the release is to be made in proportion.(HEALTH)
(xvii) 4210.03.796.47 Establishment of New Medical colleges attached with existing District/Referral Hospitals (60% Central) - GJ114(60-40 Partially Centrally Sponsored Scheme)	O R	620.00 (-)327.00	293.00	292.40	(-)0.60	Withdrawal of provision of ₹ 327.00 lakh through surrender in March 2025 was attributed to less-release of central share by the Government of India under this scheme during the year.(HEALTH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xviii) 4210.03.796.48 Establishment of New Medical colleges attached with existing District/Referral Hospitals (40% State) - GJ114	O R	413.00 (-)218.00	195.00	194.93	(-)0.07	Withdrawal of provision of ₹ 218.00 lakh through surrender in March 2025 was attributed to less release of funds by the State Government, as the release of State share is dependent on the release made by the Government of India; during the year, the G overnment of India released a lesser amount, resulting in proportionately lower release of State share.(HEALTH)
(xix) 4210.03.796.49 Strengthening and up-gradation of Government Medical colleges for Increasing Post Graduate (PG) seats (60% Central) - GJ230(60-40 Partially Centrally Sponsored Scheme)	O R	148.00 (-)148.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 148.00 lakh through surrender in March 2025 was attributed to non-release of central share by the Government of India under this scheme during the year.(HEALTH)
(xx) 4210.03.796.50 Strengthening and up-gradation of Government Medical colleges for Increasing Post Graduate (40% State) - GJ230	O R	99.00 (-)99.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 99.00 lakh through surrender in March 2025 was attributed to non-release of central share by the Government of India under this scheme during the year; consequently, the corresponding state matching share was also n ot released, as the release is to be made in proportion.(HEALTH)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 4215.01.796.08 Assistance in Lieu of Local Contribution in Tribal Area	O R	8,000.00 (-)4,000.00	4,000.00	4,000.00	0.00	Withdrawal of provision of ₹ 4,000.00 lakh through surrender in March 2025 was attributed to less demand for in-village water supply scheme under WASMO organisation in tribal areas.(NWR)
(xxii) 4215.01.796.10 Augmentation in tap connectivity in Rural Areas	O R	2,500.00 (-)1,000.00	1,500.00	1,500.00	0.00	Withdrawal of provision of ₹ 1,000.00 lakh through surrender in March 2025 was attributed to less demand for in-village water supply scheme under WASMO organisation.(NWR)
(xxiii) 4216.01.796.05 Construction(Home)	O R	1,565.00 (-)549.00	1,016.00	1,016.00	0.00	Withdrawal of provision of ₹ 549.00 lakh through surrender in March 2025 was attributed to cut imposed by the Finance Departmenr in Revised Estimate.(HOME)
(xxiv) 4216.01.796.08 Resedential Quarters for Judicial Officers (60% Central) - GJ24(60-40 Partially Centrally Sponsored Scheme)	O R	1,868.00 (-)1,431.00	437.00	437.00	0.00	Withdrawal of provision of ₹ 1,431.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and co mpletion of the tendering process.(RNB)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxv) 4216.01.796.09 Resedential Quarters for Judicial Officers (40% State) - GJ24	O R	1,246.00 (-)955.00	291.00	291.34	(+)0.34	Withdrawal of provision of ₹ 955.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and comp letion of the tendering process.(RNB)
(xxvi) 4225.02.796.42 VKY-51 Building	O R	40,795.00 (-)29,014.00	11,781.00	11,809.23	(+)28.23	Withdrawal of provision of ₹ 28,402.13 lakh through surrender and of ₹ 611.87 lakh through reappropriation in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining adminis trative approvals, technical sanctions, and completion of the tendering process.Reasons for the final excess of ₹ 28.23 lakh have not been intimated (August 2025).(RNB)
(xxvii) 4235.02.796.42 SSW- 15 - Building Construction	O R	893.00 (-)893.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 893.00 lakh through reappropriation in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sancti ons, and completion of the tendering process.(RNB)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxviii) 4250.00.796.01 EMP-1 Craftsman Training Scheme in Government Industrial Training Institutes	O R	9,650.00 (-)8,466.79	1,183.21	1,183.21	0.00	Withdrawal of provision of ₹ 8,466.79 lakh through surrender in March 2025 was attributed to (i) order for machinery items in GeM could not be placed due to insufficient competion, (ii) bidding process could not completed for custom catalogue on GeM and (iii) non completion of placing of order for 105 units of virtual reality weilding simulator to provide training using new type of AR/VR technology (₹ 966.79 lakh) and (iv) non commencement of Mega ITI by Directorate of Skill Development (₹ 7500 lakh) .(LABOUR)
(xxix) 4250.00.796.42 EMP-1-Building Craftman Training Scheme in Govt. ITIS under Programme Poverty Alleviation Programme(Centrally Sponsored Schemes)	O R	5,402.00 (-)2,087.00	3,315.00	3,312.70	(-)2.30	Withdrawal of provision of ₹ 2,087.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and co mpletion of the tendering process.(RNB)
(xxx) 4406.01.796.21 Bamboo Mission (60% Central)-GJ74(60-40 Partially Centrally Sponsored Scheme)	O R	128.00 (-)95.00	33.00	33.00	0.00	Withdrawal of provision of ₹ 95.00 lakh through surrender in March 2025 was attributed to release of less grant by Government of India. Accordingly release of less share by state government as grant is released in proportion to grant received.(FOR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxi) 4406.01.796.22 Bamboo Mission (40% State)-GJ74	O R	85.00 (-)63.00	22.00	22.00	0.00	Withdrawal of provision of ₹ 48.80 lakh through surrender and of ₹ 14.20 lakh through reappropriation in March 2025 was attributed to release of less grant by Government of India. Accordingly release of less share by state government as grant is relea sed in proportion to grant received.(FOR)
(xxxii) 4425.00.796.05 Capital Subsidy scheme Milk Co.op Societies to establish Solar Plant. (Tribal Area)	O R	1,000.00 (-)319.00	681.00	681.00	0.00	Withdrawal of provision of ₹ 319.00 lakh through surrender in March 2025 was attributed to the scheme being newly launched in the financial year 2024–25, and the installation of solar systems not being completed within the prescribed timeline, which l ed to non-utilisation of the allocated funds during the year.(AGR)
(xxxiii) 4515.00.796.06 CDP-17 infrastructure Development	O R	200.00 (-)200.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹ 200.00 lakh through surrender in March 2025 was attributed to receipt of less demand from district panchayats.(PRH)
(xxxiv) 4575.03.796.42 RBD-2(A) Building	O R	2,000.00 (-)235.00	1,765.00	1,764.86	(-)0.14	Withdrawal of provision of ₹ 235.00 lakh through surrender in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and comp letion of the tendering process.(RNB)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxv) 4700.01.796.33 IRG-1 Share Capital Contribution to Sardar Sarovar Narmada Nigam Ltd.	O R	10,000.00 0.00	10,000.00	7,500.00	(-)2,500.00	Reasons for final saving of ₹ 2,500.00 lakh have not been intimated though called for (August 2025).
(xxxvi) 4700.80.796.01 IRG-39 Direction	O R	721.00 (-)294.83	426.17	431.81	(+)5.64	Withdrawal of provision of ₹ 222.60 lakh through surrender and of ₹ 72.23 lakh through reappropriation in March 2025 was attributed to vacant posts. Out of 70 sanctioned posts, 34 remained vacant throughout the year. Reasons for the final excess of ₹ 5.64 lakh have not been intimated (August 2025).(NWR)
(xxxvii) 4700.80.796.02 IRG-39	O R	5,810.00 (-)1,730.42	4,079.58	4,081.39	(+)1.81	Withdrawal of provision of ₹ 1,730.42 lakh through surrender in March 2025 was attributed to vacant posts. Out of 451 sanctioned posts, 260 remained vacant throughout the year.(NWR)
(xxxviii) 4701.80.796.01 IRG-93 Direction	O R	402.00 (-)71.15	330.85	330.85	0.00	Withdrawal of provision of ₹ 71.15 lakh through surrender in March 2025 was attributed to non filling up of vacant posts.(NWR)
(xxxix) 4701.80.796.33 IRG-66 Supply of Water to18 Villages of Valsad From Damanganga Project (Chichai Lift Irrigation Scheme) Himatnagar	O R	2,500.00 (-)2,468.00	32.00	32.00	0.00	Withdrawal of provision of ₹ 2,468.00 lakh through surrender in March 2025 was attributed to delay administrative procedure and finalisation of alignment the work of additional feeder canal could not be started as planned.(NWR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xl) 4701.80.796.45 IRG-67 Ukai Purna L.B. Canal	O R	1,000.00 (-)787.23	212.77	207.85	(-)4.92	Withdrawal of provision of ₹ 787.23 lakh through surrender in March 2025 was attributed to non receipt of admistrative approval for major work as the same is currently under scutiny.(NWR)
(xli) 4701.80.796.53 IRG-42 Improvement of Irrigation Management through Farmers participation	O R	305.00 (-)79.00	226.00	230.91	(+)4.91	Withdrawal of provision of ₹ 79.00 lakh through surrender in March 2025 was attributed to inactivity of serveral WUAs in the command area, the work were executed through tenders under the ERM. Administrative Approval for desilting works for Mazam and Meshwo canals were granted under ERM.(NWR)
(xlii) 4701.80.796.60 IRG-64 Kadana Left Bank High Level Canal NABARD	O R	4,500.00 (-)2,174.00	2,326.00	2,326.00	0.00	Withdrawal of provision of ₹ 2,174.00 lakh through reappropriation in March 2025 was attributed to good progress made by EPC Agency in the year 2023-24 of ₹ 58.99 crores against ₹ 40 crores resulted in saving during the current year.(NWR)
(xliii) 4701.80.796.61 Expansion, Renovation Moderation Improvement of existing Scheme	O R	3,050.00 (-)1,698.84	1,351.16	1,350.82	(-)0.34	Withdrawal of provision of ₹ 1,698.84 lakh through reappropriation in March 2025 was attributed to delay in executing canal related work due to continous inflow of water in the canals adjacent to Hadaf Dam due to heavy rainfall and non receipt of admi nstrative approval, technical sanction and detailed technical project in case of several planned works.(NWR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xliv) 4701.80.796.62 Tapi-Karjan river link-Pipeline Project	O R	22,500.00 (-)8,862.00	13,638.00	13,638.00	0.00	Withdrawal of provision of ₹ 923.84 lakh through surrender and of ₹ 7,938.16 lakh through reappropriation in March 2025 was attributed to the proposal and approval of the work is under process and the issue of obtaining a DGVCL electricity connection for three pumping stations is still pending.(NWR)
(xlv) 4702.00.796.02 Minor Irrigation	O R	33,475.00 (-)5,049.01	28,425.99	28,429.11	(+)3.12	Withdrawal of provision of ₹ 5,049.01 lakh through surrender in March 2025 was attributed to (i) certain works were carried out by Arvalli Panchayat Irrigation, Modasa. (ii) five works for construction of check dams (₹ 7.89 crores) not started, (iii) delay in consultancy for survey and investigation work and delay in finalisation of design of check dam, (iv) approval for operation of proposed Sarotra check dam is under process as drawing is still ongoing.(NWR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlvi) 4702.00.796.90 Capital Assistance for irrigation Infrastructure Lift irrigation Schemes in Tribal Areas	O R	32,800.00 (-)4,465.00	28,335.00	28,330.84	(-)4.16	Withdrawal of provision of ₹ 4,465.00 lakh through surrender in March 2025 was attributed to (i) delay in commissioning of the lift irrigation scheme sourced from the PANAM reservoir owing to non-availability of power from GETCO; (ii) expiry of Administrative Approval for three lift irrigation works costing ₹24.10 crore; (iii) delay in receipt of the final report for an ongoing survey of a lift irrigation project; and (iv) non-receipt of Administrative Approval for 27 planned lift irrigation schemes for 2024–25, leading to savings of ₹39.00 crore..(NWR)
(xlvii) 5054.03.796.01 RBD-2(A) State Highway	O R	1,17,525.00 (-)39,100.00	78,425.00	78,451.40	(+)26.40	Withdrawal of provision of ₹ 39,100.00 lakh through reappropriation in March 2025 was attributed to delays arising from time-consuming procedures such as land allotment, preparation of drawings, obtaining administrative approvals, technical sanctions, and completion of the tendering process. Reasons for the final excess of ₹ 26.40 lakh have not been intimated (August 2025).(RNB)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xlviii) 5452.80.104.01 TRS-37 Gujarat Pavitra yatradham vikas Bord	O R	2,000.00 (-)184.00	1,816.00	1,400.00	(-)416.00	Withdrawal of provision of ₹ 184.00 lakh through reappropriation in March 2025 was attributed to lower demand received from districts for development works under the TASP temple scheme. Additionally, many temples were unable to provide the required 30 % contribution, which restricted the execution of approved works, resulting in unutilized funds. Reasons for the final saving of ₹ 416.00 lakh have not been intimated (August 2025).(IMD)
(xlix) 5452.80.796.01 Integrated Destination Development	O R	4,300.00 (-)2,216.00	2,084.00	2,500.00	(+)416.00	Withdrawal of provision of ₹ 416.00 lakh through surrender and of ₹ 1,800.00 lakh through reappropriation in March 2025 was attributed to the revision of the original budget provision of ₹43.00 crore (including ₹18.00 crore for new items) to ₹25.00 cr ore. This reduction was necessitated as some projects are still under progress, while others were affected by land-related issues or dropped altogether, thereby impacting the physical progress and resulting in unutilized funds. Reasons for the final excess of ₹ 416.00 lakh have not been intimated (August 2025).(IMD)

9. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4202.01.796.52 Facilities should be provided for infrastructure of all the primary school in state under Samagra Shiksha (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	1,914.00 (+)685.32	2,599.32	2,599.32	0.00	Additional fund of ₹ 685.32 lakh was made in March 2025 through reappropriation mainly due to receceipt of more grant from Government of India. (EDU)
(ii) 4202.01.796.53 Facilities should be provided for infrastructure of all the primary school in state under Samagra Shiksha (40% State) - GJ209	O R	1,276.00 (+)977.14	2,253.14	2,253.14	0.00	Additional fund of ₹ 977.14 lakh was made in March 2025 through reappropriation mainly due to receipt of more funds from Government of India. Accordingly matching share was released by state Government.(EDU)
(iii) 4202.01.796.54 Construction, Upgradion, Modernization of GCERT and all DIETS by SSA under Samagra Shiksha Abhiyan (60% Central) - GJ209(60-40 Partially Centrally Sponsored Scheme)	O R	1.00 (+)251.51	252.51	252.51	0.00	Additional fund of ₹ 251.51 lakh was made in March 2025 through reappropriation mainly due to requirement of more fund as token provision was made under the scheme initially. Government of India has approved District Institutes of Education and Training (DIET) of Excellence in the 6 DIET of state.(EDU)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 4202.01.796.55 Construction, Upgradion, Modernization of GCERT and all DIETS by SSA under Samagra Shiksha Abhiyan (40% State) - GJ209	O R	1.00 0.00	1.00	168.33	(+)167.33	Additional fund of ₹ 167.33 lakh was made in March 2025 through reappropriation mainly due to requirement of more fund as token provision was made under the scheme initially. Government of India has approved District Institutes of Education and Traini ng (DIET) of Excellence in the 6 DIET of state.(EDU)
(v) 4202.01.796.65 Secondary Education under PM- JANMAN-Samagra Shiksha (60% Central Share)(60-40 Partially Central Sponsored Scheme)	O R	1.00 (+)160.25	161.25	161.25	0.00	Additional fund of ₹ 160.25 lakh was made in March 2025 through reappropriation mainly due the to requirement of more fund as token provision was made under the scheme initially.the necessary provision has been incorporated into the revised estimate.(EDU)
(vi) 4202.01.796.66 Secondary Education under PM- JANMAN-Samagra Shiksha (40% State Share)	O R	1.00 (+)106.50	107.50	107.50	0.00	Additional fund of ₹ 106.50 lakh was made in March 2025 through reappropriation mainly due to requirement of more fund as token provision was made under the scheme initially.the necessary provision has been incorporated into the revised estimate.(EDU)
(vii) 4202.02.796.42 TED-24 Building	O R	660.00 (+)309.00	969.00	969.44	(+)0.44	Additional fund of ₹ 309.00 lakh was made in March 2025 through reappropriation mainly due to good progress in works carried out by the department and sanctioning of additional works.(RNB)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 4202.03.796.01 Works Under Project Implementation Unit	O R	5,500.00 (+)1,000.00	6,500.00	6,500.00	0.00	Additional fund of ₹ 1,000.00 lakh was made in March 2025 through reappropriation mainly due to construction of (i) 3 DSC, (ii) 6 TSC ,(iii) Multipurpose Indoor Hall, (iv) 1 Sports Hostel and (v) 1 Gymnastic Hall .(SPORTS)
(ix) 4217.03.796.03 Assistance to Urban/Area Development Authorities under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O R	1,448.00 (+)145.00	1,593.00	1,593.00	0.00	Additional fund of ₹ 145.00 lakh was made in March 2025 through reappropriation mainly due to release of more grant by GOI accordingly increase in share of state government.(URBAN)
(x) 4225.02.796.44 Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (CSS 100%)	O R	1.00 (+)602.00	603.00	603.16	(+)0.16	Additional fund of ₹ 602.00 lakh was made in March 2025 through reappropriation mainly due to receipt of more grant from Government of India.(TDD)
(xi) 4235.02.796.01 NTR-5 Construction of Anganwadi in Tribal Areas (100% Central)	O R	1.00 (+)803.00	804.00	804.00	0.00	Additional fund of ₹ 803.00 lakh was made in March 2025 through reappropriation mainly due to to requirement of more fund as token provision was made under the scheme initially.the necessary provision has been incorporated into the revised estimate.(WCD)
(xii) 4701.80.796.43 IRG-59 Link Canal Ukai to Godha woer	O R	1,500.00 (+)450.00	1,950.00	1,950.00	0.00	Additional fund of ₹ 450.00 lakh was made in March 2025 through reappropriation mainly due to higher expenditure incurred as a result of the timely execution of projects, which exceeded the original planning for the financial year.(NWR)

Grant No. 96 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 4860.04.796.01 COP-16- Share Capital contribution to Cooperative Sugar Factories	 O S R	 450.00 1.00 (+)573.00	 1,024.00	 1,023.00	 (-)1.00	Additional fund of ₹ 573.00 lakh was made in March 2025 through reappropriation mainly due to receipt of more proposals under the head.(AGR)
(xiv) 5054.04.796.01 RBD-4 Road and Bridges	 O R	 24,375.00 (+)20,000.00	 44,375.00	 44,375.00	 0.00	Additional fund of ₹ 20,000.00 lakh was made in March 2025 through reappropriation mainly due to good progress made in the work carried out by the department and additional works sanctioned during the year.(RNB)
(xv) 5054.04.796.02 Mukhya Mantri Gram Sadak Yojana	 O R	 1,69,429.00 (+)20,000.00	 1,89,429.00	 1,89,429.00	 0.00	Additional fund of ₹ 20,000.00 lakh was made in March 2025 through reappropriation mainly due to good progress made in the work carried out by the department and additional works sanctioned during the year.(RNB)

CAPITAL

10. Though there was an ultimate saving of *₹ 20.94 lakh* in the appropriation; only *₹ 13.25 lakh* were surrendered from the appropriation in March 2025, resulting in less surrender to the extent of *₹ 7.69 lakh* .

11. Saving under the appropriation occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4700.01.796.41 IRG-39 Karjan Irrigation Scheme	O R	*25.00* *(-)16.93*	*8.07*	*8.06*	*(-)0.01*	Withdrawal of provision of *₹13.25 lakh* through surrender and of *₹3.68 lakh* through reappropriation in March 2025 was attributed tothe fact that a lump sum provision had been made for payments to applicants in land acquisition court cases. However, as the actual payments were made strictly as per the Hon'ble Court's orders, the requirement of funds was less than estimated, resulting in savings.(NWR)

PERSISTENT SAVING

12. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		8,67,515.67	7,94,054.63	73,461.04	8.47
2020-21		9,11,045.87	7,60,175.15	1,50,870.72	16.56
2021-22		9,11,920.56	8,02,805.58	1,09,114.98	11.97
2022-23		11,89,503.24	10,44,096.86	1,45,406.38	12.22
2023-24		11,81,388.28	10,42,978.72	1,38,409.56	11.72

SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT

GRANT NO.: 97 SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original		9,53,000				
Supplementary			9,53,00	6,08,03	(-)3,44,97	3,44,98

Notes and Comments

REVENUE

In view of the final saving of ₹ 344.97 lakh (36.20%) in the grant, the Original provision of ₹ 953.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.01 Sports,Youth and Cultural Activities Department	O R	513.00 (-)205.42	307.58	307.58	0.00	Withdrawal of provision of ₹206.92 lakh through surrender and of ₹1.50 lakh through reappropriation in March 2025 was attributed to non-filling of vacant posts during the financial year 2024–25. Out of a total of 51 approved posts, 23 positions (comprising 2 Class I, 3 Class II, and 18 Class III posts) have remained vacant, resulting in unutilized funds

Grant No. 97 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2251.00.092.01 Directorate of Language	O R	389.00 (-)137.35	251.65	251.65	0.00	Withdrawal of provision of ₹137.35 lakh through surrender in March 2025 was attributed to (i) Non-regular appointment to the post of Director of Language (Class-I), (ii) Voluntary retirement of Mrs. Mixa D. Shah, Translator, (iii) Non-filling of three sanctioned posts of Translator, and (iv) Delay in receiving suitable candidates for the post of Translator through outsourcing via the GeM portal.

GRANT NO.: 98 YOUTH SERVICES AND CULTURAL ACTIVITIES

(Major Head : 2070 - Other Administrative Services, 2202 - General Education, 2204 - Sports and Youth Services, 2205 - Art and Culture, 4202 - Capital Outlay on Education, Sports, Art and Culture)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		4,78,39,00			
Supplementary		1,17,80,00	5,96,19,00	5,85,73,45	(-)10,45,55	6,96,04
CAPITAL					
Voted					
Original		1,22,13,00			
Supplementary		37,90,00	1,60,03,00	1,59,23,00	(-)80,00	80,00

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 1,045.55 lakh in the grant, only ₹696.04 lakh were surrendered from the grant in March 2025 resulting in less surrender to the extent of ₹349.51 lakh.

GRANT NO.: 99 OTHER EXPENDITURE PERTAINING TO SPORTS,YOUTH AND CULTURAL ACTIVITIES DEPARTMENT

(Major Head : 2049 - Interest Payments, 2070 - Other Administrative Services, 7610 - Loans to Government Servants, etc.)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Charged					
Original		*2,000*			
Supplementary		*0*	*2,00*	*0*	*(-)2,00*	*2,00*
CAPITAL					
Voted					
Original		2,000			
Supplementary		0	2,00	0	(-)2,00	2,00

Notes and Comments

REVENUE

Entire charged appropriation of ₹ *2.00 lakh* remained unutilised during the year.

CAPITAL

Entire voted grant of ₹2.00 lakh remained unutilised during the year.

URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

GRANT NO.: 100 URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services)

	Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE				
Voted				
Original	8,44,00			
Supplementary	58,00	9,02,00	7,90,90	(-)1,11,10	1,11,09

Notes and Comments

REVENUE

In view of the final saving of ₹ 111.10 lakh in the grant, the Supplementary provision of ₹ 58.00 lakh proved excessive and could have been restricted to the token provision only.Since adequate savings were available in the original provision to meet the requirements, the need for a substantial supplementary provision did not arise.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.01 Urban Development and Urban Housing Department	O S R	844.00 58.00 (-)111.09	790.91	790.90	(-)0.01	Withdrawal of provision of ₹111.09 lakh through surrender in March 2025 was attributed to the non-filling of vacant posts, specifically the Joint Secretary (3 positions), Section Officer (2 positions), and Deputy Section Officer (16 positions).

GRANT NO.: 101 URBAN HOUSING

(Major Head : 2049 - Interest Payments, 2216 - Housing)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		10,41,07,000	10,41,07,00	5,40,03,12	(-)5,01,03,88	5,01,03,87
Charged					
Original Supplementary		*1,89,25,00* *34,33,00*	*2,23,58,00*	*2,23,57,00*	*(-)1,00*	*1,00*

Notes and Comments

REVENUE

In view of the final saving of ₹ 50,103.88 lakh (48.13 %) in the grant, the Original provision of ₹ 1,04,107.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2216.02.191.07 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana (Urban) (60% Central) - GJ127(60-40 Partially Centrally Sponsored Scheme)	O R	13,748.00 (-)11,028.65	2,719.35	2,719.35	0.00	Withdrawal of provision of ₹11,028.65 lakh through surrender in March 2025 was attributed to the adjustment of a refundable central share of Rs. 218.70 Cr. against the total submitted Utilization Certificate (UC) of Rs. 589.12 Cr. to the Government of India. This amount may be adjusted by the Government of India against subsequent installments of the project. As there are no new grants expected to be released by the Government of India until the end of the financial year, savings have accrued under the respective head.

Grant No. 101 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2216.02.191.08 Assistance to Municipal Corporations under Pradhan Mantri Awas Yojana(Urban) (40% State) - GJ127	O R	9,189.00 (-)7,253.26	1,935.74	1,935.74	0.00	Withdrawal of provision of ₹7,253.26 lakh through surrender in March 2025 was attributed to the adjustment of a refundable central share of Rs. 218.70 Cr. against the total submitted Utilization Certificate (UC) of Rs. 589.12 Cr. to the Government of India. This amount may be adjusted by the Government of India against subsequent installments of the project. As there are no new grants expected to be released by the Government of India until the end of the financial year, savings have accrued under the respective head.
(iii) 2216.02.192.05 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (60% Central) - GJ127(60-40 Partially Centrally Sponsored Scheme)	O R	18,379.00 (-)17,183.00	1,196.00	1,196.00	0.00	Withdrawal of provision of ₹17,183.00 lakh through surrender in March 2025 was attributed to the adjustment of a refundable central share of Rs. 218.70 Cr. against the total submitted Utilization Certificate (UC) of Rs. 589.12 Cr. to the Government of India. This amount may be adjusted by the Government of India against subsequent installments of the project. As there are no new grants expected to be released by the Government of India until the end of the financial year, savings have accrued under the respective head.

Grant No. 101 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2216.02.192.06 Assistance to Municipalities under Pradhan Mantri Awas Yojana (Urban) (40% State) - GJ127	O R	12,253.00 (-)11,455.70	797.30	797.30	0.00	Withdrawal of provision of ₹11,455.70 lakh through surrender in March 2025 was attributed to the adjustment of a refundable central share of Rs. 218.70 Cr. against the total submitted Utilization Certificate (UC) of Rs. 589.12 Cr. to the Government of India. This amount may be adjusted by the Government of India against subsequent installments of the project. As there are no new grants expected to be released by the Government of India until the end of the financial year, savings have accrued under the respective head.
(v) 2216.02.193.06 Assistance to Urban/Area Development Authorities under Pradhan Mantri Awas Yojana(Urban) (60% Central) - GJ127(60-40 Partially Centrally Sponsored Scheme)	O R	2,297.00 (-)2,297.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,297.00 lakh through surrender in March 2025 was attributed to the adjustment of a refundable central share of Rs. 218.70 Cr. against the total submitted Utilization Certificate (UC) of Rs. 589.12 Cr. to the Government of India. This amount may be adjusted by the Government of India against subsequent installments of the project. As there are no new grants expected to be released by the Government of India until the end of the financial year, savings have accrued under the respective head.

Grant No. 101 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2216.02.193.07 Assistance to Urban/Area Development Authorities under Pradhan Mantri Awas Yojana(Urban) (40% State) - GJ127	O R	1,531.00 (-)1,531.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,531.00 lakh through surrender in March 2025 was attributed to the adjustment of a refundable central share of Rs. 218.70 Cr. against the total submitted Utilization Certificate (UC) of Rs. 589.12 Cr. to the Government of India. This amount may be adjusted by the Government of India against subsequent installments of the project. As there are no new grants expected to be released by the Government of India until the end of the financial year, savings have accrued under the respective head.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2216.02.190.22 Assistance for Preparation of Detailed Projects Reports, Survey Reports, Project Monitoring Review and other technical reports and Social Audit	O R	124.00 (+)676.00	800.00	800.00	0.00	Additional fund of ₹676.00 lakh was made in March 2025 through reappropriation mainly due to increased expenditure on activities such as DPR preparation, PMC charges, geotagging, social audit, etc., which exceeded the available provision under the head, thereby necessitating further allocation to meet the actual expenditure.

GRANT NO.: 102 URBAN DEVELOPMENT

(Major Head : 2215 - Water Supply and Sanitation, 2217 - Urban Development, 3435 - Ecology and Environment, 3475 - Other General Economic Services, 4217 - Capital Outlay on Urban Development, 6217 - Loans for Urban Development)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		80,42,26,00			
Supplementary		1,30,97,00	81,73,23,00	72,90,04,93	(-)8,83,18,07	8,81,47,33
CAPITAL					
Voted					
Original		93,91,69,00			
Supplementary		1,72,12,00	95,63,81,00	95,03,13,31	(-)60,67,69	60,67,70

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 88,318.07 lakh in the grant; only ₹ 88,147.33 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 170.74 lakh. .In view of the final saving of ₹88,318.07 lakh in the grant, the Supplementary provision of ₹ 13,097.00 lakh obtained in February 2025 proved excessive and could have been restricted to token provision only.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2215.02.105.04 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (60%Central) - GJ293(60-40 Partially Centrally Sponsored Scheme)	O R	5,760.00 (-)5,726.88	33.12	33.12	0.00	Withdrawal of provision of ₹2,448.00 lakh through reappropriation and ₹3,278.88 lakh through surrender in March 2025 was attributed to the non-issuance of the mother sanction for this component. The mother sanction is required to monitor the total central share released to the State Government, based on the claims filed by the States through the Single Nodal Agency (SNA) account system. The SNA account is used by the government to manage and track the flow of funds for specific Centrally Sponsored Schemes (CSS). As the mother sanction was not issued, the necessary disbursements could not be processed, leading to savings under this head.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2215.02.105.05 Grant in aid to Municipal Corporations under Swachh Bharat Mission (Urban) (40% State) - GJ293	O R	3,840.00 (-)3,817.92	22.08	22.08	0.00	Withdrawal of provision of ₹1,632.00 lakh and ₹2,185.92 lakh through reappropriation and ₹2,185.92 lakh through surrender in March 2025 was attributed to the non-issuance of the mother sanction for this component. The mother sanction is required to monitor the total central share released to the State Government, based on the claims filed by the States through the Single Nodal Agency (SNA) account system. The SNA account is used by the government to manage and track the flow of funds for specific Centrally Sponsored Schemes (CSS). As the mother sanction was not issued, the necessary disbursements could not be processed, leading to savings under this head.
(iii) 2215.02.105.06 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (60% Central) - GJ293(60-40 Partially Centrally Sponsored Scheme)	O R	3,840.00 (-)3,840.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹3,840.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme for the financial year 2024–25.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2215.02.105.07 Grant in aid to Municipalities under Swachh Bharat Mission (Urban) (40% State) - GJ293	O R	2,560.00 (-)2,560.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,560.00 lakh through surrender in March 2025 was attributed to the non-issuance of the mother sanction for this component. The mother sanction is required to monitor the total central share released to the State Government, based on the claims filed by the States through the Single Nodal Agency (SNA) account system. The SNA account is used by the government to manage and track the flow of funds for specific Centrally Sponsored Schemes (CSS). As the mother sanction was not issued, the necessary disbursements could not be processed, leading to savings under this head.
(v) 2215.02.105.12 Grant in aid to Municipal Corporations for Toilets under Swachh Bharat Mission (Urban) (60% Central) - GJ292(60-40 Partially Centrally Sponsored Scheme)	O R	1,800.00 (-)1,800.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,800.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme for the financial year 2024–25.
(vi) 2215.02.105.13 Grant in aid to Municipal Corporations for Toilets under Swachh Bharat Mission (Urban) (40% State) - GJ292	O R	1,200.00 (-)1,200.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,200.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme for the financial year 2024–25.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2215.02.105.14 Grant in aid to Municipalities for Toilets under Swachh Bharat Mission (Urban) (60% Central) - GJ292(60-40 Partially Centrally Sponsored Scheme)	O R	1,200.00 (-)1,200.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,200.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme for the financial year 2024–25.
(viii) 2215.02.105.15 Grant in aid to Municipalities for Toilets under Swachh Bharat Mission (Urban) (40% State) - GJ292	O R	800.00 (-)800.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹800.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme for the financial year 2024–25.
(ix) 2215.02.105.16 Grant in aid to Municipal Corporations for IEC & BC under Swachh Bharat Mission (Urban) (60% Central) - GJ291(60-40 Partially Centrally Sponsored Scheme)	O R	900.00 (-)727.63	172.37	172.37	0.00	Withdrawal of provision of ₹727.63 lakh through surrender in March 2025 was attributed to the limited issuance of the mother sanction for this component. The mother sanction is required to monitor the total central share released to the State Government, based on the claims filed by the States through the Single Nodal Agency (SNA) account system. The SNA account is used by the government to manage and track the flow of funds for specific Centrally Sponsored Schemes (CSS). As the mother sanction was not issued, the necessary disbursements could not be processed, leading to savings under this head.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2215.02.105.17 Grant in aid to Municipal Corporations for IEC & BC under Swachh Bharat Mission (Urban) (40% State) - GJ291	O R	600.00 (-)485.09	114.91	114.91	0.00	Withdrawal of provision of ₹485.09 lakh through surrender in March 2025 was attributed to the limited issuance of the mother sanction for this component. The mother sanction is required to monitor the total central share released to the State Government, based on the claims filed by the States through the Single Nodal Agency (SNA) account system. The SNA account is used by the government to manage and track the flow of funds for specific Centrally Sponsored Schemes (CSS). As the mother sanction was not issued, the necessary disbursements could not be processed, leading to savings under this head.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xi) 2215.02.105.18 Grant in aid to Municipalities for IEC & BC under Swachh Bharat Mission (Urban) (60% Central) - GJ291(60-40 Partially Centrally Sponsored Scheme)	O R	600.00 (-)481.22	118.78	118.78	0.00	Withdrawal of provision of ₹481.22 lakh through surrender in March 2025 was attributed to the limited issuance of the mother sanction for this component. The mother sanction is required to monitor the total central share released to the State Government, based on the claims filed by the States through the Single Nodal Agency (SNA) account system. The SNA account is used by the government to manage and track the flow of funds for specific Centrally Sponsored Schemes (CSS). As the mother sanction was not issued, the necessary disbursements could not be processed, leading to savings under this head.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xii) 2215.02.105.19 Grant in aid to Municipalities for IEC & BC under Swachh Bharat Mission (Urban) (40% State) - GJ291	O R	400.00 (-)320.81	79.19	79.19	0.00	Withdrawal of provision of ₹320.81 lakh through surrender in March 2025 was attributed to the limited issuance of the mother sanction for this component. The mother sanction is required to monitor the total central share released to the State Government, based on the claims filed by the States through the Single Nodal Agency (SNA) account system. The SNA account is used by the government to manage and track the flow of funds for specific Centrally Sponsored Schemes (CSS). As the mother sanction was not issued, the necessary disbursements could not be processed, leading to savings under this head.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 2215.02.105.20 Grant in aid to Municipal Corporations for Capacity Building, Skill Development & Knowledge Management under Swachh Bharat Mission (Urban) (60% Central) - GJ290(60-40 Partially Centrally Sponsored Sc	O R	720.00 (-)611.41	108.59	108.59	0.00	Withdrawal of provision of ₹611.41 lakh through surrender in March 2025 was attributed to the limited issuance of the mother sanction for this component. The mother sanction is required to monitor the total central share released to the State Government, based on the claims filed by the States through the Single Nodal Agency (SNA) account system. The SNA account is used by the government to manage and track the flow of funds for specific Centrally Sponsored Schemes (CSS). As the mother sanction was not issued, the necessary disbursements could not be processed, leading to savings under this head.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiv) 2215.02.105.21 Grant in aid to Municipal Corporations for Capacity Building, Skill Development & Knowledge Management under Swachh Bharat Mission (Urban) (40% State) - GJ290	O R	480.00 (-)407.61	72.39	72.39	0.00	Withdrawal of provision of ₹407.61 lakh through surrender in March 2025 was attributed to the limited issuance of the mother sanction for this component. The mother sanction is required to monitor the total central share released to the State Government, based on the claims filed by the States through the Single Nodal Agency (SNA) account system. The SNA account is used by the government to manage and track the flow of funds for specific Centrally Sponsored Schemes (CSS). As the mother sanction was not issued, the necessary disbursements could not be processed, leading to savings under this head.
(xv) 2215.02.105.22 Grant in aid to Municipalities for Capacity Building, Skill Development & Knowledge Management under Swachh Bharat Mission (Urban) (60% Central) - GJ290(60-40 Partially Centrally Sponsored Scheme)	O R	480.00 (-)480.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹480.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme for the financial year 2024–25.
(xvi) 2215.02.105.23 Grant in aid to Municipalities for Capacity Building, Skill Development & Knowledge Management under Swachh Bharat Mission (Urban) (40% State) - GJ290	O R	320.00 (-)320.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹320.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme for the financial year 2024–25.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvii) 2217.03.001.02 UDP-26 Preparation of Regional Plan, Development Plan and Town planning Scheme	O R	584.00 (-)137.00	447.00	414.73	(-)32.27	Withdrawal of provision of ₹137.00 lakh through surrender in March 2025 was attributed to savings arising from vacant posts in Class I,II and Class III categories, as well as a reduction in contingency expenditure. Reasons for the final saving of ₹32.27 lakh have not been intimated (August 2025)
(xviii) 2217.03.001.03 Chief Town Planner(Town Planning and Valuation Department)	O R	2,822.00 (-)464.00	2,358.00	2,306.32	(-)51.68	Withdrawal of provision of ₹464.00 lakh through surrender in March 2025 was attributed to savings arising from vacant posts in Class II and Class III categories, as well as a reduction in contingency expenditure. Reasons for the final saving of ₹51.68 lakh have not been intimated (August 2025)
(xix) 2217.03.001.04 UDP-1 Development and Implementation of Perspective Urban Planning	O R	4,822.00 (-)1,776.00	3,046.00	2,959.34	(-)86.66	Withdrawal of provision of ₹1,776.00 lakh through surrender in March 2025 was attributed to savings arising from vacant posts in Class I and Class II categories, as well as a reduction in contingency expenditure. Reasons for the final saving of ₹86.66 lakh have not been intimated (August 2025)

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xx) 2217.03.001.05 UDP-83 Directorate of Fire Services	O R	3,697.00 (-)1,737.91	1,959.09	1,959.07	(-)0.02	Withdrawal of provision of ₹1,737.91 lakh through surrender in March 2025 was attributed to *
*(i) ₹152.00 lakh due to vacant posts at the Directorate of State Fire and six Regional Offices, (ii) ₹93.00 lakh owing to lower expenditure under office expenses, other administrative expenses, contingency expenses, and vacancies in outsourced positions, (iii) ₹581.00 lakh under new items and ₹438.00 lakh under continuing items related to GSFA, as sufficient funds were already available with GSFA, (iv) ₹66.00 lakh earmarked for the new item "Online Fire Management System," as the tender process could not be finalized, and (v) ₹407.00 lakh under Grant-in-Aid due to the declaration of seven Urban Local Bodies (ULBs) as Municipal Corporations and the existence of vacant posts at 32 Model Fire Stations.						
(xxi) 2217.03.191.67 Smart Cities Mission - Gandhinagar Smart City - (50% Central Share) - GJ247(50-50 Partially Centrally Sponsored Scheme)	O R	1,675.00 (-)1,675.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,675.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme for the financial year 2024–25.
(xxii) 2217.03.191.68 Smart Cities Mission - Gandhinagar Smart City - (50% State Share) - GJ247	O R	1,675.00 (-)1,675.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,675.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme for the financial year 2024–25.
(xxiii) 2217.03.191.72 Grant in aid to Municipal Corporations for Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) (40% State) - GJ253	O R	64,769.00 (-)8,937.82	55,831.18	55,831.18	0.00	Withdrawal of provision of ₹8,937.82 lakh through reappropriation in March 2025 was attributed to receipt of a lesser grant from the Government of India. Consequently, the proportionate State matching share was released, and the expenditure was incurred accordingly during the financial year 2024–25.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxiv) 2217.03.191.77 Smart Cities Mission - Vadodara Smart City - (50% Central Share) - GJ257(50-50 Partially Centrally Sponsored Scheme)	O R	1,950.00 (-)1,950.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,950.00 lakh through surrender in March 2025 was attributed to the fact that the remaining grant for Vadodara Smart City was received at the end of the previous financial year 2023–24. As no further grant is due from the Government of India in the current financial year 2024–25, and the budget provision was made prior to the receipt of the said grant, the provision is no longer required.
(xxv) 2217.03.191.78 Smart Cities Mission - Vadodara Smart City - (25% State Share) - GJ257	O R	975.00 (-)975.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹975.00 lakh through surrender in March 2025 was attributed to the remaining grant for Vadodara Smart City was received at the end of the previous financial year 2023–24. As there is no further grant due from the Government of India in the current financial year, and the budget provision for 2024–25 (including the matching State share) was made prior to the receipt of the grant, the provision is no longer required

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvi) 2217.03.191.79 Smart Cities Mission - Rajkot Smart City - (50% Central Share) - GJ255(50-50 Partially Centrally Sponsored Scheme)	O R	2,000.00 (-)2,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹2,000.00 lakh through surrender in March 2025 was attributed to the remaining grant for Rajkot Smart City was received at the end of the previous financial year 2023–24. As there is no further grant due from the Government of India in the current financial year, and the budget provision for 2024–25 was made prior to the receipt of the grant, the provision is no longer required.
(xxvii) 2217.03.191.80 Smart Cities Mission - Rajkot Smart City - (25% State Share) - GJ255	O R	1,000.00 (-)1,000.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,000.00 lakh through surrender in March 2025 was attributed to the remaining grant for Rajkot Smart City was received at the end of the previous financial year 2023–24. As there is no further grant due from the Government of India in the current financial year, and the budget provision for 2024–25 (including the matching State share) was made prior to the receipt of the grant, the provision is no longer required.
(xxviii) 2217.03.192.20 Smart Cities Mission (50% Central) - GJ256(50-50 Partially Centrally Sponsored Scheme)	O R	5,350.00 (-)5,350.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹5,350.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme for the financial year 2024–25.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxix) 2217.03.192.21 Smart Cities Mission (50% State) - GJ256	O R	5,350.00 (-)5,350.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹5,350.00 lakh through surrender in March 2025 was attributed to non-receipt of grant from the Government of India. As a result, the corresponding matching State share under the scheme was not released.
(xxx) 2217.03.192.24 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) (60% Central) - GJ253(60-40 Partially Centrally Sponsored Scheme)	O R	31,061.00 (-)10,248.92	20,812.08	20,812.08	0.00	Withdrawal of provision of ₹10,248.92 lakh through surrender in March 2025 was attributed to receipt of a lesser grant than expected from the Government of India as a result of the implementation of the SNA-SPARSH system. Consequently, lower expenditure was incurred under the Central Share of the scheme.
(xxxi) 2217.03.192.25 Grant in aid to Municipalities for Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) (40% State) - GJ253	O R	39,782.00 (-)14,883.96	24,898.04	24,898.04	0.00	Withdrawal of provision of ₹14,883.96 lakh through surrender in March 2025 was attributed to receipt of a lesser grant than anticipated from the Government of India owing to the implementation of the SNA-SPARSH system. Consequently, a proportionate amount was released under the corresponding State share budget head, resulting in lower expenditure.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxii) 2217.03.193.03 UDP-91 Grant-in-aid to Urban/Area Development Authorities under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana	O R	350.00 (-)350.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹350.00 lakh through surrender in March 2025 was attributed to the non receipt of any demand from Ahmedabad Urban Development Authority (AUDA) for the State share grant under the Peri-Urban Development Project, an ADB-funded externally aided project.
(xxxiii) 2217.80.001.01 Commissioner, Municipalities Administration	O R	406.00 (-)53.85	352.15	352.15	0.00	Withdrawal of provision of ₹53.85 lakh through surrender in March 2025 was attributed to overall savings arising from non-utilization of salary grants and partial disbursement of special salary provisions. Specifically, (i) several key posts at this office remained vacant during the year, including the post of Commissioner (vacant until January 2025), Deputy Director (vacant since 13/12/2024), one post of Mamlatdar (vacant since November 2024), and the post of Assistant Director, against which no salary was disbursed, and (ii) while provision was made for payment of special salaries to officers and employees engaged in municipal elections across 28 districts, grants were approved and allocated only to 8 districts, resulting in savings for the remaining districts.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxiv) 2217.80.001.03 Offices of the Regional Commissioner, Municipalities	O R	1,752.00 (-)244.99	1,507.01	1,506.90	(-)0.11	Withdrawal of provision of ₹244.99 lakh through surrender in March 2025 was attributed to *
*overall savings arising from vacant posts, non-approval of certain payments, and administrative delays in procurement and disbursements. Specifically, (i) out of the total 321 sanctioned posts for the offices of the Regional Commissioner, Municipalities, 124 posts remained vacant during the financial year 2024–25, resulting in unspent provision under Pay and Allowances; (ii) as per the Regional Commissioner's Office, Gandhinagar (letter dated 17-04-2024), rent payment for the old office premises was not approved, and the bill related to the pay scale revision of the Additional Collector could not be submitted due to non-clearance by PVU, Gandhinagar, leading to unutilized grants; (iii) the Regional Commissioner's Office, Vadodara, did not process payment for outsourcing staff for January and February 2025 due to administrative reasons, and payment of ₹2,60,000 sanctioned for repairs to the government-provided rented building was also not approved; and (iv) although the Regional Commissioner, Bhavnagar, received approval for the purchase of computer sets, printers, and Microsoft Office licenses, the purchase could not be completed due to non-approval from the IT Committee, resulting in savings.						
(xxxv) 2217.80.191.04 UDP-15-Upgradation of Standards of Administration recommended by Central Finance Commission. - GJ220	O R	74,363.00 (-)10,576.41	63,786.59	63,786.59	0.00	Withdrawal of provision of ₹10,576.41 lakh through surrender in March 2025 was attributed to receipt of a lesser grant than expected from the Government of India. Consequently, lower expenditure was incurred under this Central Share scheme.
(xxxvi) 2217.80.192.05 UDP-15-Upgradation of Standards of Administration recommended by Finance Commission - GJ220	O R	39,744.00 (-)34,758.73	4,985.27	4,985.27	0.00	Withdrawal of provision of ₹15,299.10 lakh through surrender and of ₹19,459.63 lakh through reappropriation in March 2025 was attributed to receipt of a lesser grant than expected from the Government of India. Consequently, lower expenditure was incurred under this Central Share scheme
(xxxvii) 2217.80.192.06 Relaxation in Property tax to commercial units	O R	90.00 (-)87.00	3.00	3.00	0.00	Withdrawal of provision of ₹87.00 lakh through surrender in March 2025 was attributed to receipt of less proposals under the Scheme from the Municipalities.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxxviii) 3475.00.108.06 National Urban Livelihood Mission (60% Central) - GJ17(60-40 Partially Centrally Sponsored Scheme)	O R	3,304.00 (-)2,121.50	1,182.50	1,182.50	0.00	Withdrawal of provision of ₹2,121.50 lakh through surrender in March 2025 was attributed to receipt of a lesser grant than expected from the Government of India. Consequently, lower expenditure was incurred under this Central Share scheme
(xxxix) 3475.00.108.07 National Urban Livelihood Mission (40% State) - GJ17	O R	2,203.00 (-)1,098.00	1,105.00	1,105.00	0.00	Withdrawal of provision of ₹1,098.00 lakh through surrender in March 2025 was attributed to the non-release of the expected grant by the Government of India for the year 2024–25.
(xl) 3475.00.108.08 Establishment Expenditure of Sachivalaya under National Urban Livelihood Mission	O R	107.00 (-)64.75	42.25	42.25	0.00	Withdrawal of provision of ₹64.75 lakh through surrender in March 2025 was attributed to the Government of Gujarat's policy resulting in the scrapping of the post of Driver following retirements in May 2024. Additionally, savings also arose due to two posts of Deputy Section Officer remaining vacant until December 2024.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2215.02.105.08 Grant in aid to Municipal Corporations for Used Water Management under Swachh Bharat Mission (Urban) (60% Central) - GJ294(60-40 Partially Centrally Sponsored Scheme)	O R	1,800.00 (+)2,335.00	4,135.00	4,135.00	0.00	Additional fund of ₹2,335.00 lakh was made in March 2025 through reappropriation mainly due to the issuance of an additional mother sanction by the Government of India under the SNA SPARSH system. The mother sanction is essential for monitoring the total central share released to the State Government, based on claims submitted by the States through the Single Nodal Agency (SNA) account. The SNA account mechanism is used by the Government to manage and track the flow of funds under specific Centrally Sponsored Schemes (CSS)

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2215.02.105.09 Grant in aid to Municipal Corporations for Used Water Management under Swachh Bharat Mission (Urban) (40% State) - GJ294	O R	1,200.00 (+)1,557.00	2,757.00	2,757.00	0.00	Additional fund of ₹1,557.00 lakh was made in March 2025 through reappropriation mainly due to the issuance of an additional mother sanction by the Government of India under the SNA SPARSH system. The mother sanction is essential for monitoring the total central share released to the State Government, based on claims submitted by the States through the Single Nodal Agency (SNA) account. The SNA account mechanism is used by the Government to manage and track the flow of funds under specific Centrally Sponsored Schemes (CSS)

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2215.02.105.10 Grant in aid to Municipalities for Used Water Management under Swachh Bharat Mission (Urban) (60% Central) - GJ294(60-40 Partially Centrally Sponsored Scheme)	O R	1,200.00 (+)1,557.00	2,757.00	2,757.00	0.00	Additional fund of ₹1,557.00 lakh was made in March 2025 through reappropriation mainly due to the issuance of an additional mother sanction by the Government of India under the SNA SPARSH system. The mother sanction is essential for monitoring the total central share released to the State Government, based on claims submitted by the States through the Single Nodal Agency (SNA) account. The SNA account mechanism is used by the Government to manage and track the flow of funds under specific Centrally Sponsored Schemes (CSS)

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iv) 2215.02.105.11 Grant in aid to Municipalities for Used Water Management under Swachh Bharat Mission (Urban) (40% State) - GJ294	O R	800.00 (+)1,038.00	1,838.00	1,838.00	0.00	Additional fund of ₹1,038.00 lakh was made in March 2025 through reappropriation mainly due to the issuance of an additional mother sanction by the Government of India under the SNA SPARSH system. The mother sanction is essential for monitoring the total central share released to the State Government, based on claims submitted by the States through the Single Nodal Agency (SNA) account. The SNA account mechanism is used by the Government to manage and track the flow of funds under specific Centrally Sponsored Schemes (CSS)
(v) 2217.03.190.13 Assistance for Administration and Other Expenditure of Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) (100% Central)	S R	5,000.00 (+)12,895.91	17,895.91	17,895.91	0.00	Additional fund of ₹12,895.91 lakh was made in March 2025 through reappropriation mainly due to higher-than-budgeted grant received from the Government of India. This increase was attributed to the progress of ongoing project works, which necessitated a proportional enhancement in the central share provision beyond the initial budget allocation

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vi) 2217.03.191.61 UDP-78 Grant-in-aid to Municipal Corporations under						Additional fund of ₹14,032.88 lakh was made in March 2025 through reappropriation mainly due to support the newly formed Municipal Corporations. This includes financial assistance aimed at enhancing administrative capacity, undertaking beautification and sanitation works, and carrying out other ancillary activities in light of the increased jurisdictional area. Furthermore, a pre-financing grant has been released to the project nodal agency, Gujarat Urban Development Mission, for the externally aided Gujarat Resilient City Project.
Swarnim Jayanti	O	25,001.00				
Mukhya Mantri	S	8,097.00				
Shaheri Vikas Yojana	R	(+)14,032.88	47,130.88	47,130.88	0.00	

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(vii) 2217.03.192.10 UDP-20 Grants-in-aid to Municipalities for Basic Capital and Pay Allowances to the Urban Local Bodies	O R	13,500.00 (+)7,000.00	20,500.00	20,500.00	0.00	Additional fund of ₹7,000.00 lakh was made in March 2025 through reappropriation mainly due to increased financial requirements under the scheme. Out of the total 157 municipalities in the state, payments amounting to ₹135.00 crore have been made based on proposals received from 134 municipalities. Proposals from 23 municipalities are still pending, for which approximately ₹14.00 crore is to be disbursed. Additionally, an amount of ₹123.64 crore is required to be paid under the Tax Incentive Scheme approved by the Government. This has resulted in a total additional requirement of ₹137.64 crore.

Grant No. 102 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2217.80.192.01 UDP-21 50% Grant-in-aid to Municipalities Professional Tax	O R	5,914.00 (+)1,324.00	7,238.00	7,238.00	0.00	Additional fund of ₹1,324.00 lakh was made in March 2025 through reappropriation mainly due to the increased requirement for disbursement of municipal collection share, as per the letter dated 22-10-2024 from the Office of the Chief State Tax Commissioner, Ahmedabad. The letter states that the municipal collection for the year 2023–24 amounted to ₹14,475.67 lakhs, of which 50 percent, i.e., ₹7,237.83 lakhs, is to be disbursed. Against the original budget provision of ₹5,914.00 lakhs, a revised provision of ₹7,237.83 lakhs has been proposed, resulting in an additional requirement of ₹1,323.83 lakhs.
(ix) 3435.04.101.02 National River Conservation Plan (60% Central) - GJ20(60-40 Partially Centrally Sponsored Scheme)	O R	2,712.00 (+)3,004.50	5,716.50	5,716.50	0.00	Additional fund of ₹3,004.50 lakh was made in March 2025 through reappropriation mainly due to receipt of a higher grant from the Government of India, as an additional Mindhola River Pollution Abatement Project was approved under the scheme beyond the original budget provision. Accordingly, the budget provision for the matching State share was proportionately increased.

Grant No. 102 Concld.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 3435.04.101.03 National River Conservation Plan (40% State) - GJ20	O R	1,808.00 (+)1,190.16	2,998.16	2,998.16	0.00	Additional fund of ₹1,190.16 lakh was made in March 2025 through reappropriation mainly due to higher grant was received from the Government of India under the scheme, following the approval of an additional project—Mindhola River Pollution Abatement Project. Accordingly, the provision for the matching State share was proportionately increased.

CAPITAL

4. In view of the final saving of ₹ 6,067.69 lakh in the grant, the Supplementary provision of ₹ 17,212.00 lakh obtained in February 2025 could have been curtailed.

PERSISTENT SAVING

5. The Revunue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last four years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2020-21		9,66,611.43	8,01,899.15	1,64,712.28	17.04
2021-22		9,65,632.31	8,44,710.46	1,20,921.85	12.52
2022-23		11,89,171.31	10,94,919.82	94,251.49	7.93
2023-24		8,31,109.93	7,38,080.74	93,029.19	11.19

GRANT NO.: 103 COMPENSATION, ASSIGNMENT AND TAX COLLECTION CHARGES

(Major Head : 2202 - General Education, 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		3,65,20,00			
Supplementary		82,46,00	4,47,66,00	4,47,66,00	0	0
Charged					
Original		*30,00,00*			
Supplementary		*0*	*30,00,00*	*30,00,00*	*0*	*0*

GRANT NO.: 104 OTHER EXPENDITURE PERTAINING TO URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

(Major Head : 2235 - Social Security and Welfare)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original		68,00				
Supplementary		3,00	71,00	53,83	(-)17,17	17,17

Notes and Comments

REVENUE

In view of final saving of ₹ 17.17 lakh (24.18%) in the grant ,the Original provision of ₹ 68.00 lakh coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						Withdrawal of provision of ₹17.17 lakh through surrender in March 2025 was attributed to non-filling of the post of Deputy Mamlatdar, which has been vacant since November 2024, as well as the non-submission of proposals by four Municipal Corporations and eight Nagarpalikas under the Urban Capacity Development (UCD) scheme.
2235.02.001.01	O	68.00				
Urban Community	S	3.00				
Development Project	R	(-)17.17	53.83	53.83	0.00	

WOMEN AND CHILD DEVELOPMENT DEPARTMENT

GRANT NO.: 105 WOMEN AND CHILD DEVELOPMENT DEPARTMENT

(Major Head : 2251 - Secretariat-Social Services, 4070 - Capital Outlay on other Administrative Services)

			Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE						
Voted						
Original Supplementary		5,41,000	5,41,00	4,42,58	(-)98,42	98,42
CAPITAL						
Voted						
Original Supplementary		15,000	15,00	10,63	(-)4,37	4,37

Notes and Comments

REVENUE

In view of final saving of ₹ 98.42 lakh, the Original provision of ₹ 541.00 lakh coud have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2251.00.090.01 Women and Child Development Department	O R	541.00 (-)98.42	442.58	442.58	0.00	Withdrawal of provision of ₹98.42 lakh through surrender in March 2025 was attributed to non-filling of vacant posts. Savings remained as the posts of Class-I, Class-II, Class-III, and Class-IV continued to remain vacant and were not filled by the General Administration Department (GAD).

GRANT NO.: 106 OTHER EXPENDITURE PERTAINING TO WOMEN AND CHILD DEVELOPMENT DEPARTMENT

(Major Head : 2049 - Interest Payments, 2235 - Social Security and Welfare, 2236 - Nutrition, 4235 - Capital Outlay on Social Security and Welfare, 4236 - Capital Outlay on Nutrition, 7610 - Loans to Government Servants, etc.)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		54,17,11,00			
Supplementary		1,82,33,00	55,99,44,00	52,24,41,07	(-)3,75,02,93	3,74,67,22
Charged					
Original		*90,00*			
Supplementary		*0*	*90,00*	*90,00*	*0*	*0*
CAPITAL					
Voted					
Original		2,44,06,00			
Supplementary		2,47,99,00	4,92,05,00	3,63,48,33	(-)1,28,56,67	1,28,56,67

Notes and Comments

REVENUE

Though there was an ultimate saving of ₹ 37,502.93 lakh in the grant; only ₹ 37,467.22 lakh were surrendered from the grant in March 2025, resulting in less surrender to the extent of ₹ 35.71 lakh.In view of the final saving of ₹37,502.93 lakh in the grant, the Supplementary provision of ₹18,233.00 lakh obtained in February 2025 proved excessive and could have been restrivted to the token provision only.Since adequate savings were available in the original provision to meet the requirements, the need for a substantial supplementary provision did not arise.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2235.02.001.02 WCD-1 commissionerate of Women and Child Development	O R	284.00 (-)46.36	237.64	237.64	0.00	Withdrawal of provision of ₹46.36 lakh through surrender in March 2025 was attributed to non-filling up of vacant posts of Director, Accounts Officer Class-II, Project Officer, Assistant Monitoring Officer, Secretary, Gujarati Steno Grade-I, Sub-Accountant, Junior Clerk (total 6), and Peon.
(ii) 2235.02.001.03 Office of Dowry Prohibition officer cum Protection Officer	O R	2,171.00 (-)671.75	1,499.25	1,498.93	(-)0.32	Withdrawal of provision of ₹671.75 lakh through surrender in March 2025 was attributed to non-filling up of vacant posts due to (i) approval being received during the year 2024–2025 to fill only 37 posts of Peon out of a total of 83 sanctioned posts, (ii) non-completion of the recruitment process for 61 Junior Clerks under the present and regional offices, resulting in vacancies, (iii) only 08 posts being filled against 34 sanctioned posts of Deputy Accountant, and (iv) delay in the administrative process of obtaining necessary approval at the competent level for manpower services to be procured through GEM Portal from an approved agency after receiving approval for outsourcing.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 2235.02.103.01 SCW-24 Expenses and Development of the Institution under Moral and Social Hygiene and other Services	O R	462.00 (-)60.17	401.83	401.47	(-)0.36	Withdrawal of provision of ₹60.17 lakh through surrender in March 2025 was attributed to overall savings arising from (i) purchases not being made by the district as the required items were not available on the GeM portal, (ii) submission of a revised bill of ₹13,804 in place of the original revenue bill of ₹1,95,474 for the City Survey in Bhavnagar District, (iii) non-utilization of the grant for post-retirement home travel allowance for Nari Kendra, Bharuch, (iv) presentation of the salary bill under a different district, (v) non-incurrence of expenses for outsourced services at two Nari Kendras, and (vi) reduced diet costs due to fluctuations in the number of beneficiaries at Nari Gruh/Kendras.
(iv) 2235.02.103.16 WCD-2 Mahila Marg Darshan Kendras	O R	429.00 (-)134.09	294.91	294.91	0.00	Withdrawal of provision of ₹134.09 lakh through surrender in March 2025 was attributed to savings arising from (i) approval of lower expenditure during the audit of the centres as compared to the provisioned expenditure per centre, (ii) closure of a total of 8 centres during the current financial year, and (iii) closure of 18 centres due to identified irregularities and voluntary proposals by the concerned institutions, leading to departmental-level approval by the WCD Department for their closure.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(v) 2235.02.103.25 WCD-7 Setting up of State Commission for Women	O R	248.00 (-)104.82	143.18	143.18	0.00	Withdrawal of provision of ₹104.82 lakh through surrender in March 2025 was attributed to non-filling up of vacant posts as (i) many posts remained vacant during the year due to some positions being filled by outsourced employees, and (ii) the posts of Chairperson, Under Secretary, and other officers remained vacant during the year.
(vi) 2235.02.103.31 WCD-Nari Adalat	O R	915.00 (-)611.00	304.00	304.00	0.00	Withdrawal of provision of ₹611.00 lakh through surrender in March 2025 was attributed to non-filling up of vacant posts as (i) the Chairperson post remained vacant, resulting in no expenditure on advertisement and publicity, and (ii) several other posts remained vacant during the year 2024–25.
(vii) 2235.02.103.40 Police Station Based Support Centre (100% State)	O R	378.00 (-)38.28	339.72	339.56	(-)0.16	Withdrawal of provision of ₹38.28 lakh through surrender in March 2025 was attributed to overall savings under PBSC due to (i) delays in the recruitment of counselors for 15 new support centers approved under the scheme starting in August 2024, and (ii) expenditure being lower than the approved budget for office expenses in the district.

Grant No. 106 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(viii) 2235.02.103.45 Women Convention (100% State)	O R	500.00 (-)450.00	50.00	50.00	0.00	Withdrawal of provision of ₹450.00 lakh through surrender in March 2025 was attributed to non-utilization of the budget provision as the International Women's Day celebration for the financial year 2024–25 was conducted by the District Administration of Navsari during the Honorable Prime Minister's visit to Gujarat, instead of by the Women and Child Development Department.
(ix) 2235.02.103.46 Prachar Prasar (100% State share)	O R	180.00 (-)98.23	81.77	81.67	(-)0.10	Withdrawal of provision of ₹98.23 lakh through surrender in March 2025 was attributed to reduction in expenditure on advertising various schemes through hoardings and LED screens on the occasion of International Women's Day, as work orders amounting to approximately ₹0.42 crore could not be executed due to non-approval of parking by the Gujarat Mahila Economic Development Corporation; additionally, provisions under schemes like Beti Bachao Beti Padhao and the State Hub for Empowerment of Women included IEC activities, leading to a deliberate reduction in expenditure to maintain financial prudence and avoid duplication.

Grant No. 106 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(x) 2235.02.103.48 Ganga Swaroopa Punhlagn Arthik Sahay Yojana (100% State)	O R	200.00 (-)139.50	60.50	60.25	(-)0.25	Withdrawal of provision of ₹139.50 lakh through surrender in March 2025 was attributed to lower-than-anticipated expenditure due to receiving fewer beneficiaries than expected during the current year.
(xi) 2235.02.103.51 Shakti Sadan (60% Central) - GJ129(60-40 Partially Centrally Sponsored Scheme)	O R	191.00 (-)191.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹191.00 lakh through surrender in March 2025 was attributed to non-implementation of the scheme due to (i) non-finalization of the scheme's SOP by the Government of India, (ii) delay in initiating new Shakti Sadan as the SOP remains pending, and (iii) non-allocation of grant by the Central Government in the absence of any new Shakti Sadan.
(xii) 2235.02.103.52 Shakti Sadan (40% State) - GJ129	O R	127.00 (-)127.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹127.00 lakh through surrender in March 2025 was attributed to non-release of the corresponding State Contribution Grant due to the Central Government not allocating any grant, resulting in savings against the budget provision.

Grant No. 106 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xiii) 2235.02.103.53 State Hub for Empowerment of Women (60% Central) - GJ155(60-40 Partially Centrally Sponsored Scheme)	O R	495.00 (-)399.66	95.34	95.34	0.00	Withdrawal of provision of ₹399.66 lakh through surrender in March 2025 was attributed to non-utilization of the current year's budget provision due to an unspent grant amount of ₹4,28,76,492 from the financial year 2023–24, and as per SNA guidelines, new grant allocations are made only after 89% of the previously released grant is utilized. Since this criterion was not met, the Central Government did not allocate the remaining grant.
(xiv) 2235.02.103.54 State Hub for Empowerment of Women (40% State) - GJ155	O R	329.00 (-)265.40	63.60	63.60	0.00	Withdrawal of provision of ₹265.40 lakh through surrender in March 2025 was attributed to non-utilization of the budget provision as the State Government did not allocate the State Contribution Grant due to non-release of the corresponding balance grant by the Central Government.
(xv) 2235.02.103.57 Sakhi Niwas (60% Central) - GJ241(60-40 Partially Centrally Sponsored Scheme)	O R	92.00 (-)68.77	23.23	23.23	0.00	Withdrawal of provision of ₹68.77 lakh through surrender in March 2025 was attributed to non-utilization of the full budget provision as the scheme's SOP was not finalized by the Government of India, resulting in only the first installment of the grant being allocated and corresponding expenditure incurred.

Grant No. 106 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xvi) 2235.02.103.58 Sakhi Niwas (40% State) - GJ241	O R	61.00 (-)45.52	15.48	15.48	0.00	Withdrawal of provision of ₹45.52 lakh through surrender in March 2025 was attributed to lower utilization compared to the overall budget provision, as the expenditure was made based on the daily release of the State Contribution Grant by the Government of India.
(xvii) 2235.02.103.62 Beti Bachao Beti Padhaao (100% CSS) - GJ284	O R	1,060.00 (-)1,060.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,060.00 lakh through surrender in March 2025 was attributed to non-utilization of the current year's budget provision due to an unspent grant amount of ₹5,91,33,372 from the previous year, and as per SNA guidelines, new grant allocations are made only after 89% of the previously released grant is utilized. As this threshold was not met, the Central Government did not allocate the remaining grant.

Grant No. 106 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xviii) 2235.02.103.63 One Stop Centre(OSC) -100% CSS- GJ283	O R	1,196.00 (-)529.30	666.70	666.70	0.00	Withdrawal of provision of ₹529.30 lakh through surrender in March 2025 was attributed to non-utilization of the current year's budget provision due to an unspent grant amount of ₹6,21,35,675 from the previous year, and as per SNA guidelines, new grant allocations are made only after 89% of the previously released grant is utilized. As this condition was not fulfilled, the Central Government did not allocate the remaining grant.
(xix) 2235.02.103.64 181 Women Helpline (Central Share 100%) - GJ285	O R	75.00 (-)37.20	37.80	37.80	0.00	Withdrawal of provision of ₹37.20 lakh through surrender in March 2025 was attributed to release of less grant by the Government of India under the Scheme.
(xx) 2235.02.103.99 Pay	O R	1,626.00 (-)1,626.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹1,626.00 lakh through surrender in March 2025 was attributed to non-utilization of the budget provision as there were no government employees currently working under the scheme, resulting in no expenditure on salary and allowances.

Grant No. 106 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxi) 2236.02.101.05 National Nutrition Mission (60% Central) - GJ165(80-20 Partially Centrally Sponsored Scheme)	O R	9,907.00 (-)9,907.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹9,907.00 lakh through surrender in March 2025 was attributed to expenditure not being incurred as expected due to the Government of India not releasing the proposed grant of ₹99.07 crore for the financial year 2024–25 as per their guidelines.
(xxii) 2236.02.101.06 National Nutrition Mission (40% State) - GJ165	O R	6,605.00 (-)6,605.00	0.00	0.00	0.00	Withdrawal of entire provision of ₹6,605.00 lakh through surrender in March 2025 was attributed to the non release of grant by the Government of India under the Scheme.
(xxiii) 2236.02.101.07 NTR-18, Integrated Child Development Scheme - Honorarium, Logistics, etc (60% Central) - GJ101(60-40 Partially Centrally Sponsored Scheme)	O R	24,112.00 (-)5,971.82	18,140.18	18,140.18	0.00	Withdrawal of provision of ₹5,971.82 lakh through surrender in March 2025 was attributed to the release of less grant by the Government of India under the Scheme.
(xxiv) 2236.02.101.08 NTR-18, Integrated Child Development Scheme - Honorarium, Logistics, etc (40% State) - GJ101	O R	16,074.00 (-)3,980.50	12,093.50	12,093.50	0.00	Withdrawal of provision of ₹3,980.50 lakh through surrender in March 2025 was attributed to the less release of grant by the Government of India under the Scheme.

Grant No. 106 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxv) 2236.02.101.21 NTR-21, Biometric Infrastructure (100% State Share)	O R	2,019.00 (-)1,616.74	402.26	402.26	0.00	Withdrawal of provision of ₹1,616.74 lakh through surrender in March 2025 was attributed to *
*overall savings arising from (i) no new recruitment through the eHRMS portal by the Women and Child Development Department in FY 2024–25, leading to non-utilization of the SMS gateway, (ii) work orders for developing a new application for the WCD Department issued to GIPL, with payments made accordingly, (iii) procurement of IT-related items through bulk bidding by competitive L1 category bidders at lower costs despite initially low unit price estimates, (iv) purchase of 175 MS Office licenses in progress under Bulk Bid No. GEM/2024/5576686 by GIL, but grant approval from the Finance Department was not received, causing surrender of the allocated amount, (v) tendering process for GMD procurement through GEM delayed administratively and incomplete by 31st March 2025, leading to surrender of ₹14.40 lakh, and (vi) five approved outsourcing positions in the CWCD (ICDS) State Office remained vacant as recruitment through new rate contracts and empaneled agencies by GIL was still in progress, including interviews for qualified technical manpower.						
(xxvi) 2236.02.101.22 Mission Balam Sukham-ICDS Mission (100% State Share)	O R	15,790.00 (-)6,999.39	8,790.61	8,790.59	(-)0.02	Withdrawal of provision of ₹6,999.39 lakh through surrender in March 2025 was attributed to unspent balances arising from (i) completion of the tender process but non-finalization of work orders for administrative reasons, resulting in ₹26.89 crore remaining unspent as of 31-03-2025, and (ii) payment of ₹18.4451 crore made against the approved ₹18.56 crore for the financial year 2023–24 for Gyanpunj kits, leaving a balance of ₹0.1139 crore unspent as of 31-03-2025.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(xxvii) 2236.80.001.01 NTR-18 Pay & Allowance ,POL etc. (100% State)	O R	30,318.00 (-)4,526.55	25,791.45	25,791.45	0.00	Withdrawal of provision of ₹4,526.55 lakh through surrender in March 2025 was attributed to non-filling up of regular posts as (i) posts of PO CDPO, Statistical Assistant, Office Superintendent, Mukhya Sevika, and Junior Clerk remained unfilled, resulting in expenditure of ₹257.91 Crore not being fully incurred, and (ii) no proposals for higher pay scale were received from the district.
(xxviii) 2236.80.001.05 Payment of Compensation and intrest as per order of court (100% State Share)	O R	375.00 (-)352.41	22.59	22.59	0.00	Withdrawal of provision of ₹352.41 lakh through surrender in March 2025 was attributed to non-utilization of the budget provision as no proposals for higher pay scale were received from the district.

3. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2235.02.103.47 Vahali Dikari Yojana (100% State share)	O R	25,234.00 (+)6,380.00	31,614.00	31,614.00	0.00	Additional fund of ₹6,380.00 lakh was made in March 2025 through reappropriation mainly due to (i) an increase in beneficiaries under the Vahali Dikri Yojana, (ii) consequent demand of Rs. 316.14 crore for the year 2024-25 by the funding agency LIC, and (iii) preparation and full utilization of the revised estimate amounting to Rs. 316.14 crore.

Grant No. 106 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 2235.02.103.65 Indira Gandhi National Widow Pension Scheme General (Top-Up)	O R	24,548.00 (+)11,094.00	35,642.00	35,642.00	0.00	Additional fund of ₹11,094.00 lakh was made in March 2025 through reappropriation mainly due to the Government of India providing a monthly assistance of Rs. 300 per beneficiary under the Widow Pension Scheme, with the State Government contributing Rs. 950, totaling Rs. 1,250 monthly assistance; however, from the financial year 2024-25, in the event of non-receipt of the grant from the Government of India, the State Government is required to provide the full assistance, resulting in increased expenditure.

CAPITAL

4. In view of final saving of ₹ 12,856.67 lakh (26.13%) in the grant, the Supplementary provision of ₹ 24,799.00 lakh obtained in February 2025 coud have been curtailed.

5. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4235.02.103.07 One Stop Centre (OSC) - (Central share 100%)	O R	387.00 (-)196.30	190.70	190.70	0.00	Withdrawal of provision of ₹196.30 lakh through surrender in March 2025 was attributed to savings against the budget provision as the Government of India allocated only the first installment of the grant for OSC construction in Ahmedabad, Patan, and Surendranagar districts; although provision was made for renovation of OSC buildings in Ahmedabad and Rajkot, the Government of India approved new construction instead and did not allocate any grant for renovation. Additionally, due to non-receipt of land allotment documents for Banaskantha and Dahod districts, the Government of India did not release grants for these districts.

Grant No. 106 Contd.

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(ii) 4235.02.800.01 Purchase of IT related Software and Hardware Women Welfare	O R	85.00 (-)32.17	52.83	52.83	0.00	Withdrawal of provision of ₹3.57 lakh through surrender and of ₹28.60 lakh through reappropriation in March 2025 was attributed to savings resulting from non-completion of the purchase of IT-related items for the head office and its subordinate offices through GIL-Gandhinagar, as administrative approval was not received within the required time after the bidding process, despite a budget provision of ₹75.00 lakh made for the purpose during the financial year 2024–25.
(iii) 4236.02.800.08 NTR-9, Repairing of Anganwadi (60% Central) - GJ66(60-40 Partially Centrally Sponsored Scheme)	O S R	1.00 7,139.00 (-)7,140.00	0.00	0.00	0.00	Withdrawal of provision of ₹7,140.00 lakh through surrender in March 2025 was attributed to non release of grant by the Government of India under the Scheme.
(iv) 4236.02.800.09 NTR-9, Repairing of Anganwadi (40% State) - GJ66	O S R	1.00 4,328.00 (-)4,329.00	0.00	0.00	0.00	Withdrawal of provision of ₹4,329.00 lakh through surrender in March 2025 was attributed to non-receipt of the grant from the Government of India under the scheme, resulting in the corresponding State share not being released and no expenditure incurred.

Grant No. 106 Concld.

6. Saving mentioned in note - above was partly counter balanced by excess under:

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 7610.00.201.01 House Building Advance	O R	1.00 (+)28.60	29.60	29.60	0.00	Additional fund of ₹28.60 lakh was made in March 2025 through reappropriation mainly due to additional expenditure arising from the approval of House Building Advance for two employees.

CLIMATE CHANGE DEPARTMENT

GRANT NO.: 107 CLIMATE CHANGE DEPARTMENT

(Major Head : 3451 - Secretariat-Economic Services)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original		2,13,00			
Supplementary		1,00	2,14,00	1,63,23	(-)50,77	51,00

Notes and Comments

REVENUE

In view of the final saving of ₹ 50.77 lakh (23.72%) in the grant, the Original provision of ₹ 214.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i)						Withdrawal of provision of ₹51.00 lakh through surrender in March 2025 was attributed to non-utilization of funds due to a considerable number of vacant posts of Gazetted and Non-Gazetted personnel under the head, and partial utilization of provision made for a new item, where against ₹27.00 lakh allocated, only ₹1.00 lakh was incurred.
3451.00.090.01	O	213.00				
Climate Change	S	1.00				
Department	R	(-)51.00	163.00	163.23	(+)0.23	

GRANT NO.: 108 OTHER EXPENDITURE PERTAINING TO CLIMATE CHANGE DEPARTMENT

(Major Head : 2810 - New and Renewable Energy, 3435 - Ecology and Environment, 4810 - Capital Outlay on New and Renewable Energy)

		Total grant or appropriation	Actual Expenditure	Excess (+)/ Saving (-)	Amount surrendered in March 2025 (₹ in thousands)
REVENUE					
Voted					
Original Supplementary		10,59,73,000	10,59,73,00	1,09,10,00	(-)9,50,63,00	9,62,89,00
CAPITAL					
Voted					
Original Supplementary		1,00,00,00 85,00,00	1,85,00,00	1,13,14,26	(-)71,85,74	82,33,00

Notes and Comments

REVENUE

Funds amounting to ₹ 96,289.00 lakh were surrendered from the gramt in March 2025 ; the saving ultimately worked out to only ₹ 95,063.00 lakh , resulting in excessive surrender to the extent of ₹ 1,226.00 lakh. In view of the final saving of ₹95,063.00 lakh (89.70%) in the grant , the Original provision of ₹1,05,973.00 lakh could have been curtailed.

2. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 2810.00.800.01 (CLC-5) Assistance to GEDA for Renewable Energy	O R	4,721.00 (-)1,709.00	3,012.00	3,540.75	(+)528.75	Withdrawal of provision of ₹1,709.00 lakh through surrender in March 2025 was attributed to non-incurrence of expenditure towards improved crematoria, 2W/3W battery-operated vehicles (BOV), and Environmental Awareness programmes. The unutilized amount was refunded to the Government of Gujarat (GoG). Reasons for the final excess of ₹528.75 lakh have not been intimated (August 2025)
(ii) 3435.03.102.02 (CLC-2) Climate Change Impact Studies & Related Projects	O R	775.00 (-)179.00	596.00	624.25	(+)28.25	Withdrawal of provision of ₹179.00 lakh through surrender in March 2025 was attributed to on-incurrence of expenditure towards the Centre of Excellence and impact studies. The unutilized amount was refunded to the Government of Gujarat. Reasons for the final excess of ₹28.25 lakh have not been intimated (August 2025)

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(iii) 3435.03.102.03 (CLC-3) Information Communication & Training	O R	1,100.00 (-)769.00	331.00	962.50	(+)631.50	Withdrawal of provision of ₹769.00 lakh through surrender in March 2025 was attributed to non-incurrence of expenditure towards the Climate Change Dashboard, Climate Change University, and advertisement activities. The unspent amount was refunded to the Government of Gujarat. Reasons for the final excess of ₹631.50 lakh have not been intimated (August 2025)
(iv) 3435.03.102.04 (CLC-4) Green Solar Projects	O R	99,327.00 (-)93,582.00	5,745.00	5,745.00	0.00	Withdrawal of provision of ₹93,582.00 lakh through surrender in March 2025 was attributed to non-requirement of corpus fund by GUVNL under the Surya Gujarat Yojana for FY 2024–25, as the Ministry of New and Renewable Energy, Government of India, issued the PM Surya Ghar Muft Bijli Yojana in February 2025, wherein the Central Financial Assistance (CFA) is to be disbursed directly to beneficiaries via DBT. Additionally, in the case of GEDA, the surrender pertains to less release of grant amounting to ₹5,745.00 lakh out of the provisioned ₹7,660.00 lakh.

CAPITAL

3. Funds amounting to ₹ 8,233.00 lakh were surrendered from the grant in March 2025 ; the saving ultimately worked out to only ₹ 7,185.74 lakh , resulting in excessive surrender to the extent of ₹ 1,047.26 lakh.This reflects inadequate budgetary forecasting and poor financial management, indicating lack of timely assessment and monitoring of fund utilization. In view of the final saving of ₹7,185.74 lakh (38.84 %) , the Original proviion of ₹ 18,500.00 lakh could have been curtailed.

4. Saving under the grant occurred mainly under :

Head			Total Grant	Actual Expenditure (₹ in lakhs)	Excess (+)/ Saving (-)	Remarks
(i) 4810.00.101.01 Solar projects under OPEX model on government and semi-government offices and government residential buildings	O S R	10,000.00 8,500.00 (-)8,233.00	10,267.00	11,314.26	(+)1,047.26	Withdrawal of provision of ₹8,233.00 lakh through surrender in March 2025 was attributed to*
*less utilisation of grant sanctioned under the Solar Projects CAPEX Model. The grant was distributed among seven departments—Information and Broadcasting, Social Justice and Empowerment, Forest and Environment, Sports, Youth and Cultural Activities, Roads and Buildings, Panchayat Rural Housing and Rural Development, and Narmada, Water Resources, Water Supply and Kalpsar Department. However, due to reasons such as deferral of execution to FY 2025–26, delays in tendering processes, and project execution timelines, significant portions of the allocated funds remained unutilized during FY 2024–25 Reasons for the final excess of ₹1,047.26 lakh have not been intimated (August 2025)						

PERSISTENT SAVING

5. The Revenue-Voted grant has consistently closed with substantial savings over the years, indicating persistent overestimation and deficiencies in budgeting. The data for the last five years has been enclosed as supporting documentation.

Year		Total Provision	Expenditure in (₹ in lakhs)	Savings	Saving Percentage
2019-20		1,04,608.61	18,672.57	85,936.04	82.15
2020-21		95,182.12	60,719.29	34,462.83	36.21
2021-22		85,431.35	66,070.28	19,361.07	22.66
2022-23		87,046.64	46,507.00	40,539.64	46.57
2023-24		87,550.00	28,161.75	59,388.25	67.83

APPENDIX-I

(Referred to in the Summary of Appropriation Accounts)

Expenditure met out of advances from the Contingency Fund obtained during 2024-25 but not recouped to the Fund till the close of the year.

Major Head of Account	Number of grant/ appropriation	Expenditure		Number and date of sanction
		Voted	Charged	
		(₹ in thousands)		

----------Nil----------

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2024-25.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
2 Agriculture				
Revenue - Voted	0	6,72	0	6,72
3 Minor Irrigation, Soil Conservation and Area Development				
Revenue - Voted	0	6	0	6
4 Animal Husbandry				
Revenue - Voted	0	82	0	82
5 Co-operation				
Revenue - Voted	0	70	0	70
Capital - Voted	0	20,69	0	20,69
6 Fisheries				
Revenue - Voted	0	14,79,26	0	14,79,26
9 Education				
Revenue - Voted	30,00,00	57,88,83	0	27,88,83
Revenue - Charged	0	80	0	80
Capital - Voted	0	10	0	10
16 Tax Collection Charges(Finance Department)				
Revenue - Voted	5,00,00	10	4,99,90	0
17 Treasury and Accounts Administration.				
Revenue - Voted	0	28	0	28
18 Pension and Other Retirement Benefits				
Revenue - Voted	0	27,41	0	27,41
19 Other Expenditure Pertaining to Finance Department				
Revenue - Voted	75,70,00	64,36,09	11,33,91	0
21 Food, Civil Supplies and Consumer Affairs Department				
Revenue - Voted	0	5	0	5
22 Civil Supplies				
Revenue - Voted	0	1,37	0	1,37
23 Food				
Revenue - Voted	0	40	0	40

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2024-25.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
26 Forests				
Revenue - Voted	2,92,00,00	3,09,99,46	0	17,99,46
31 Elections				
Revenue - Voted	0	1,00,12,02	0	1,00,12,02
33 General Administration Department				
Revenue - Voted	0	11	0	11
35 Other Expenditure Pertaining to General Administration Department				
Capital - Voted	0	2,48,23	0	2,48,23
39 Medical and Public Health				
Revenue - Voted	0	13,45	0	13,45
Capital - Voted	0	85,17	0	85,17
40 Family Welfare				
Revenue - Voted	0	14	0	14
43 Police				
Revenue - Voted	0	21,46	0	21,46
44 Jails				
Revenue - Voted	0	14	0	14
46 Other Expenditure Pertaining to Home Department				
Revenue - Voted	0	2,23	0	2,23
48 Stationery and Printing				
Revenue - Voted	2,98,00	71,59	2,26,41	0
Capital - Voted	0	59	0	59
49 Industries				
Revenue - Voted	0	61,69,35	0	61,69,35
Capital - Voted	0	50	0	50
50 Mines and Minerals				
Revenue - Voted	0	30	0	30
54 Information and Publicity				
Revenue - Voted	0	13	0	13

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2024-25.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
55 Other expenditure pertaining to Information and Broadcasting Department				
Revenue - Voted	0	51	0	51
57 Labour and Employment				
Revenue - Voted	0	7,94	0	7,94
Capital - Voted	0	4	0	4
60 Administration of Justice				
Revenue - Voted	0	49	0	49
61 Other Expenditure Pertaining to Legal Department				
Revenue - Voted	0	19,66	0	19,66
65 Narmada Development Scheme				
Capital - Voted	3,48,52,95	5,43,49,25	0	1,94,96,30
66 Irrigation and Soil Conservation				
Revenue - Voted	0	1,14,49	0	1,14,49
Capital - Voted	0	19,00,33	0	19,00,33
72 Compensation and Assignments				
Revenue - Voted	35,00	0	35,00	0
74 Transport				
Revenue - Voted	0	25,12	0	25,12
77 Tax Collection Charges (Revenue Department)				
Revenue - Voted	0	10,48	0	10,48
78 District Administration				
Revenue - Voted	0	4,92	0	4,92
79 Relief On Account of Natural Calamities				
Revenue - Voted	20,44,00,00	15,96,41,51	4,47,58,49	0
Capital - Voted	0	13,80,33	0	13,80,33
81 Compensation and Assignment				
Revenue - Voted	0	5	0	5
83 Roads and Buildings Department				
Revenue - Voted	5,00	5,32,36	0	5,27,36

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2024-25.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
84 Non-Residential Buildings				
Revenue - Voted	3,43,47,00	3,04,78,17	38,68,83	0
85 Residential Buildings				
Revenue - Voted	24,72,00	20,53,71	4,18,29	0
86 Roads and Bridges				
Revenue - Voted	10,56,44,50	5,61,33,33	4,95,11,17	0
Capital - Voted	2,49,12	6,80,70,02	0	6,78,20,90
92 Social Security and Welfare				
Revenue - Voted	0	4,95,51	0	4,95,51
93 Welfare of Scheduled Tribes				
Revenue - Voted	0	45,45	0	45,45
95 Scheduled Castes Sub-Plan				
Revenue - Voted	0	1,20,11	0	1,20,11
Capital - Voted	0	65,66,50	0	65,66,50
96 Tribal Area Sub-Plan				
Revenue - Voted	0	2,66,83	0	2,66,83
Capital - Voted	0	56,37,68	0	56,37,68
98 Youth Services and Cultural Activities				
Revenue - Voted	0	2,00,01,89	0	2,00,01,89
102 Urban Development				
Revenue - Voted	0	90,02	0	90,02
106 Other Expenditure Pertaining to Women and Child Development Department				
Revenue - Voted	0	57	0	57
108 Other Expenditure Pertaining to Climate Change Department				
Revenue - Voted	0	16,61,08	0	16,61,08

APPENDIX II

Grant-wise details of recoveries adjusted in reduction of expenditure in the accounts for 2024-25.

NUMBER AND NAME OF THE GRANT OR APPROPRIATION	BUDGET ESTIMATES	ACTUALS	ACTUALS COMPARED WITH BUDGET ESTIMATES	
			SAVING	EXCESS
			(₹ in thousand)	
GRAND TOTAL				
Revenue - Voted	38,74,71,50	33,27,36,67	10,04,52,00	4,57,17,17
Revenue - Charged	*0*	*80*	*0*	*80*
Capital - Voted	3,51,02,07	13,82,59,42	0	10,31,57,36
Capital - Charged	*0*	*0*	*0*	

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