



# Samagra Shiksha Budget Brief

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## KEY HIGHLIGHTS



The total approved budget for Samagra Shiksha, for all states/ UTs in FY 25-26, including spillovers was ₹83,245 crore, 4 per cent lower than the approved budget of the previous year. Excluding spillovers, there has been an overall 8 per cent decline in the approved budget in FY 25-26, as compared to the previous year.



In FY 25-26, the approved budget was higher than the state proposal in only 2 states i.e. Telangana and Chhattisgarh. In all other states the approved budget was less than state proposals.



States received only 75 per cent of the approved budget shares from Gol in FY 24-25. Average utilisation across states remains at 62 per cent.



The largest share of the approved budget in FY 25-26 was allocated towards quality interventions and financial support for teachers (in other words, teacher salaries).



School enrolments in government and government aided schools have been declining. Further, there are gaps in infrastructure with less than 65 per cent schools, nationally, having access to a functional computer facility, internet facility, functional CWSN friendly toilet, smart classroom, integrated science laboratory or ramps with handrails.



Across all states/ UTs, between academic years 21-22 and 25-26, there has been a lag between physical approvals and work completion, delaying upgrades and limiting the timely impact of investments.

## OVERVIEW

Samagra Shiksha is the Government of India's (Gol) flagship school education programme, covering pre-primary to higher-secondary education. Launched in 2018, it is the primary mechanism for implementing the Right of Children to Free and Compulsory Education (RTE) Act, 2009 and aligns with the National Education Policy, 2020 (NEP).<sup>1</sup>

Implemented by the Department of School Education and Literacy (DoSEL) under the Ministry of Education (MoE) in partnership with state and Union Territory (UT) education departments, the scheme ensures universal access to quality education. Focus areas include improving learning outcomes, bridging social/ gender gaps, strengthening teacher education institutions, and promoting vocational education.<sup>2</sup>

Samagra Shiksha is the largest Centrally Sponsored Scheme (CSS) implemented by the MoE, accounting for 30 per cent of the Ministry's Budget Estimates (BEs) and 50 per cent of the DoSEL's BE for FY 26-27. In FY 26-27 BEs, ₹42,100 crore was allocated, an 11 per cent increase compared to the previous year's Revised Estimate (RE), but only 2 per cent higher than the BE.

Gol provides states/UTs with financial assistance to implement various components, with funding shared in a 60:40 ratio. For the eight states in the NER and the Himalayan states, the funding ratio is 90:10. UTs without a legislature are fully funded by Gol.<sup>3</sup>

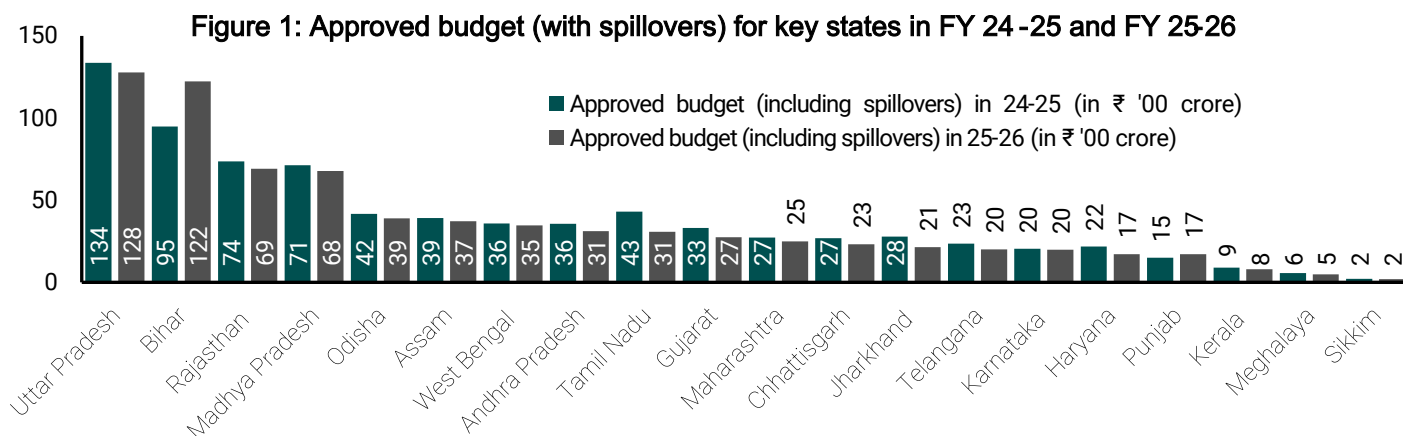
States and UTs prepare Annual Work Plans and Budgets (AWP&Bs), which are reviewed and approved by the Project Approval Board (PAB). Approved budgets are adjusted for previous year spillovers and are released in instalments, subject to utilisation and compliance requirements.

The present brief analyses trends in the approved budgets and expenditure under Samagra Shiksha across 36 Indian states/ UTs for FY 25-26.

## OVERALL TRENDS

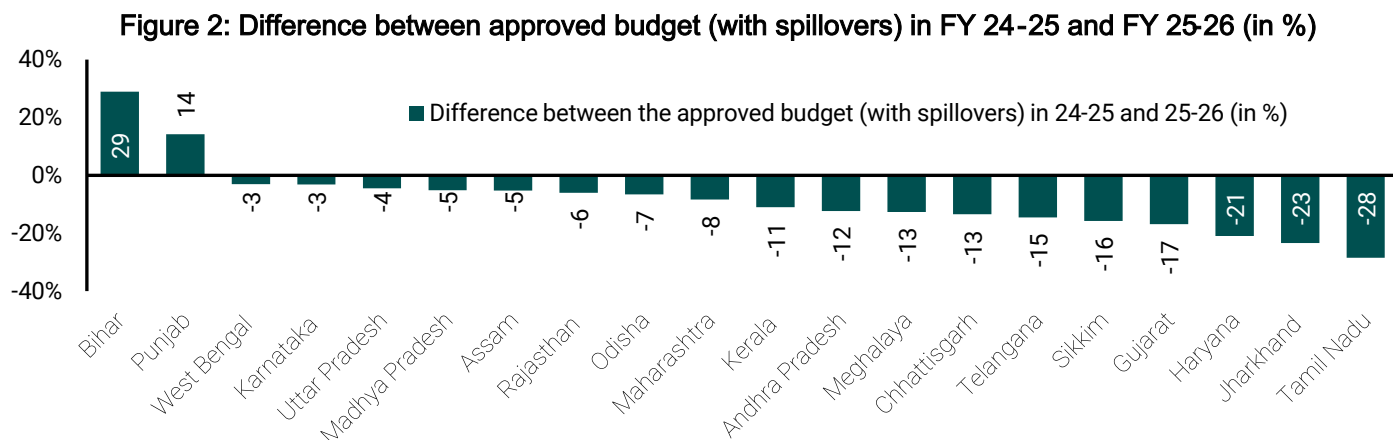
### Trends in state approved budgets

- The total approved budgets for states/ UTs in FY 25-26, including spillovers, was ₹83,245 crore. This is ₹3,798 crore (4 per cent) lower than the approved budget in the previous year.
- Even after excluding spillovers, there has been an 8 per cent decline in the approved budget- falling from ₹72,733 crore in FY 24-25 to ₹67,014 crore in FY 25-26.



**Source:** Approved budgets for FY 24-25 and FY 25-26: Samagra Shiksha PAB minutes for FY 24-25 and FY 25-26, [url](#). Last accessed on 10 January 2026.

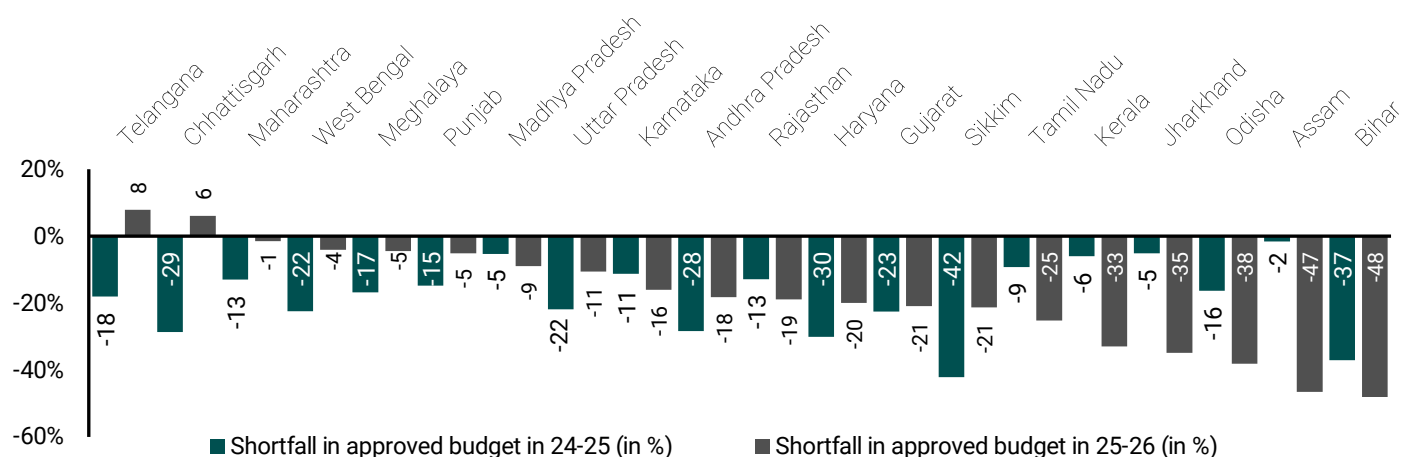
- Ten<sup>4</sup> of the 36 states/ UTs saw an increase in the approved budget between FY 24-25 and FY 25-26. Among states, Bihar saw the greatest increase of 29 per cent followed by Punjab (14 per cent). In contrast, among the larger states Tamil Nadu experienced the steepest decline (28 per cent).



**Source:** Approved budgets for FY 24-25 and FY 25-26: Samagra Shiksha PAB minutes for FY 24-25 and FY 25-26, [url](#). Last accessed on 10 January 2026.

- In FY 24-25, all states and UTs, except Delhi (where approvals exceeded proposals by 4 per cent), saw approved budgets fall short of proposals. The smallest shortfalls were in Assam (2 per cent) and in Arunachal Pradesh, Jharkhand, and Madhya Pradesh (5 per cent each).
- In FY 25-26, only Telangana and Chhattisgarh saw approved budgets exceed state proposals (by 8 per cent and 6 per cent). All other states and UTs received lower approvals. Maharashtra had the smallest shortfall (1 per cent). Among large states, approvals were 48 per cent lower in Bihar and 38 per cent lower in Odisha.
- Overall, the difference between budgets proposed and approved narrowed in 18 of the 36 states/ UTs in FY 25-26 compared to the previous year, indicating a partial improvement in alignment between state proposals and final approvals.

**Figure 3: Shortfall between the proposed and approved budget in FY 24-25 and FY 25-26**



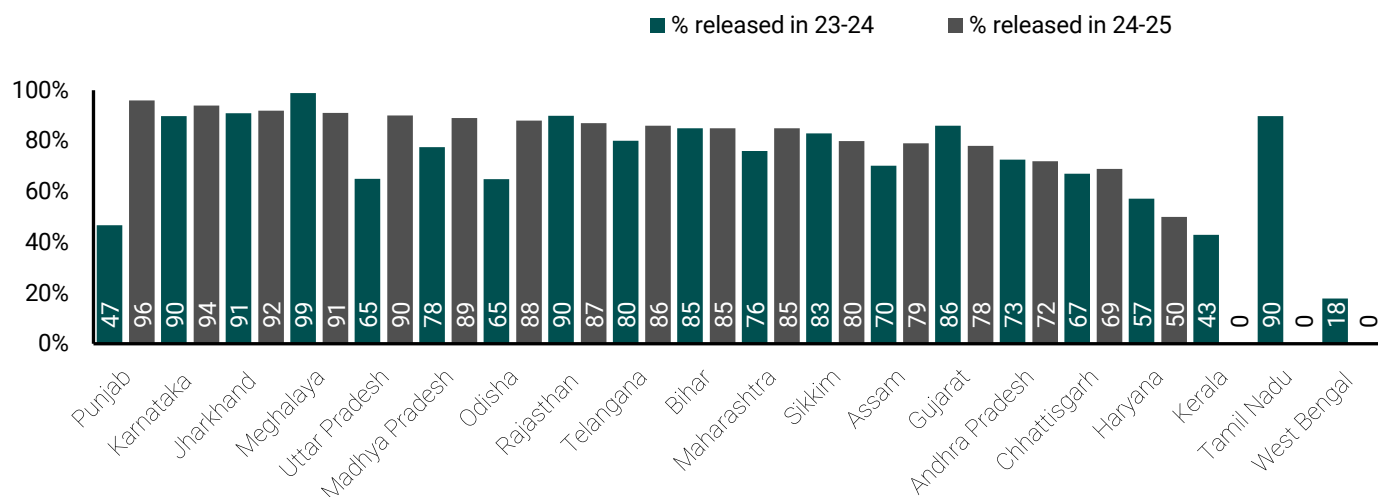
**Source:** Approved budgets for FY 24-25 and FY 25-26: Samagra Shiksha PAB minutes for FY 24-25 and FY 25-26, [url](#). Last accessed on 10 January 2026.

**Note:** Shortfall has been computed by deducting the approved budget from the proposed budget for that year.

### Trends in Gol releases to states

- Gol releases fell short of approved shares in both FY 23-24 and FY 24-25, at 72 per cent and 75 per cent, respectively. In FY 23-24 only 5 of 36 states and UTs received 90 per cent or more of their approved Gol share, with Meghalaya being the highest at 99 per cent, followed by Jharkhand (91 per cent) and Rajasthan, Karnataka, and Tamil Nadu (90 per cent each).
- Among states, Gol released the lowest share in the approved budget to West Bengal (18 per cent).
- Fund releases improved in FY 24-25, with 9 of the 36 states/ UTs receiving 90 per cent or more of their approved Gol share. Notably, 2 states Tripura (101 per cent) and Arunachal Pradesh (100 per cent) received the entire/ more than the Gol approved budget.
- In contrast, Tamil Nadu, Kerala and West Bengal received no Gol funds, despite being entitled to 60 per cent of the approved budget, with clear implications for scheme implementation.
- Tamil Nadu presents a particularly striking contrast, receiving 90 per cent of its approved share in FY 23-24, but no funds in FY 24-25.

**Figure 4: Releases by the Gol to states in FY 23-24 and FY 24-25**

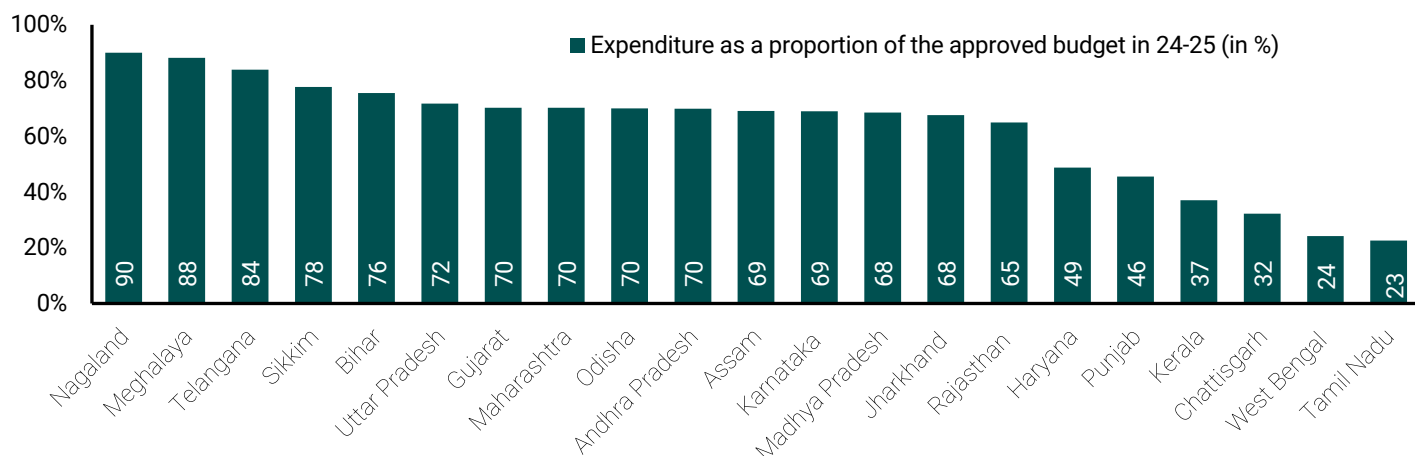


**Source:** Lok Sabha Unstarred Question No. 2375, answered on 15.12.2025, available at [url](#) and Rajya Sabha Unstarred Question No. 1473, answered on 12.03.2025, available at [url](#).

## Trends in utilisation by states

- Expenditure under Samagra Shiksha can be assessed either as a share of approved budgets or of total available funds (accounting for actual releases). While the latter is preferable, incomplete data on fund availability necessitate benchmarking expenditure against approved budgets in this analysis.
- In FY 24-25, across all 36 states/ UTs, 62 per cent of the approved budget was utilised.
- Nagaland (90 per cent) was the only state reaching the 90 per cent mark, followed by Tripura (89 per cent), and Meghalaya (88 per cent).
- Among states, utilisation was the lowest in Tamil Nadu (23 per cent) and West Bengal (24 per cent). Other large states Punjab (46 per cent), Rajasthan (65 per cent), and Uttar Pradesh (72 per cent), also showed relatively low utilisation.

Figure 5: Utilisation of the approved budget in FY 24-25



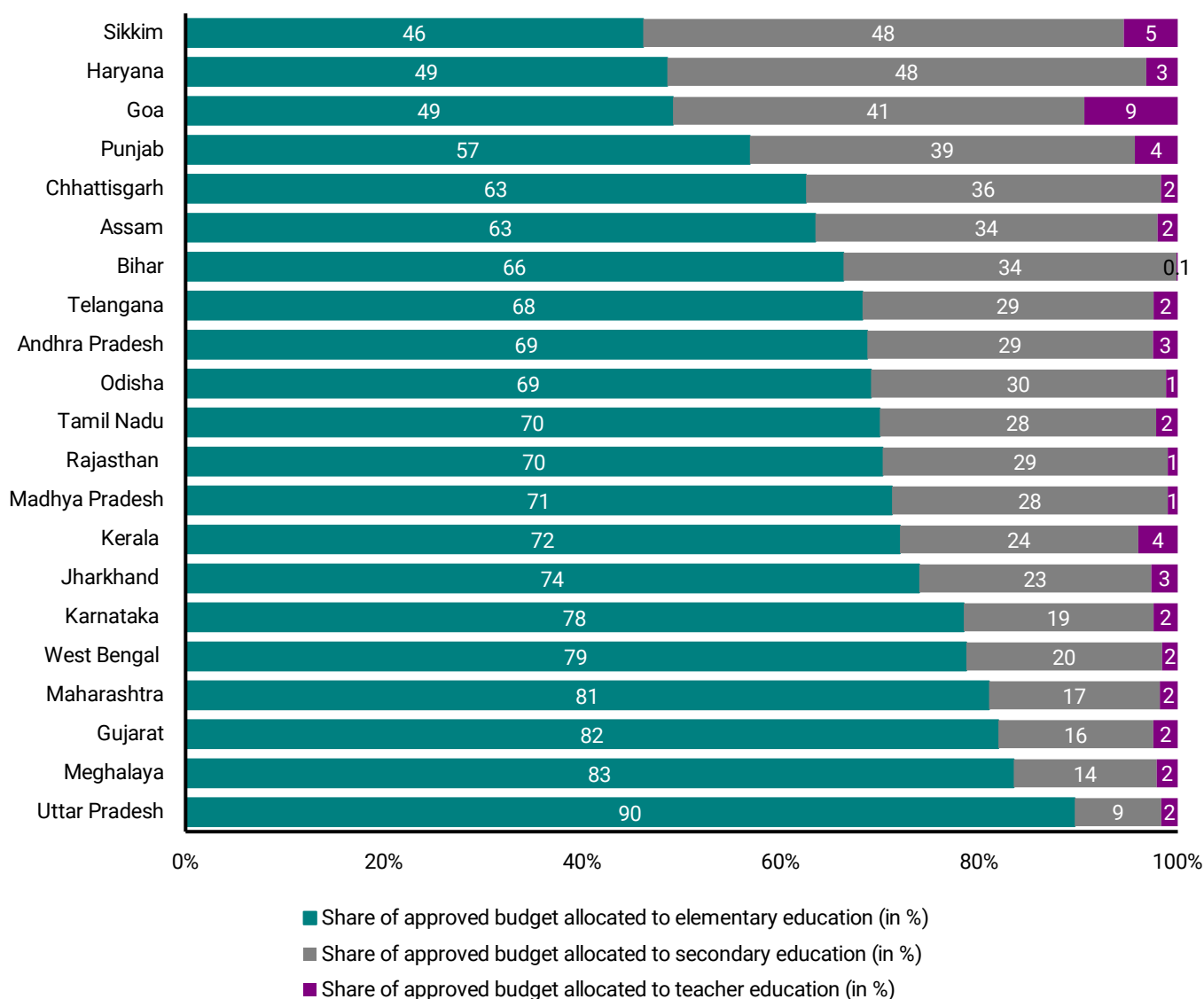
Source: Approved budget for FY 25-26: Samagra Shiksha PAB minutes for FY 25-26, [url](#). Last accessed on 10 January 2026.

## COMPONENT WISE TRENDS

### Allocation across individual components

- States have the flexibility to allocate funds across elementary, secondary, and teacher education based on their needs. In FY 25-26, elementary education accounted for the largest share of approved budgets, i.e. 72 per cent, followed by secondary education (26 per cent), and teacher education (2 per cent).
- This marks a shift from FY 24–25, when elementary education accounted for 80 per cent of allocations, indicating a relative increase in the share for secondary education, though teacher education remains marginal.
- Elementary education received a higher share than secondary or teacher education in all states and UTs except Sikkim, where secondary education (48 per cent) exceeded elementary education (46 per cent). Among states, Uttar Pradesh allocated the highest shares to elementary education (90 per cent), while shares were lowest in Sikkim (46 per cent), Haryana (49 per cent) and Goa (49 per cent).
- Allocations to secondary education remain modest, with only three states Sikkim, Haryana, and Goa—allocating more than 40 per cent of their approved budgets. Large states such as Uttar Pradesh (9 per cent) and Maharashtra (17 per cent) allocate relatively small shares.
- Teacher education receives the smallest share. Among states, only Nagaland allocates 12 per cent, with other states allocating less than 10 per cent. Most large states allocated limited resources ranging from 1-2 per cent. In Bihar it accounted for only 0.1 per cent of the approved budget.

**Figure 6: Share of approved budget allocated towards elementary, secondary and teacher education in FY 25-26**



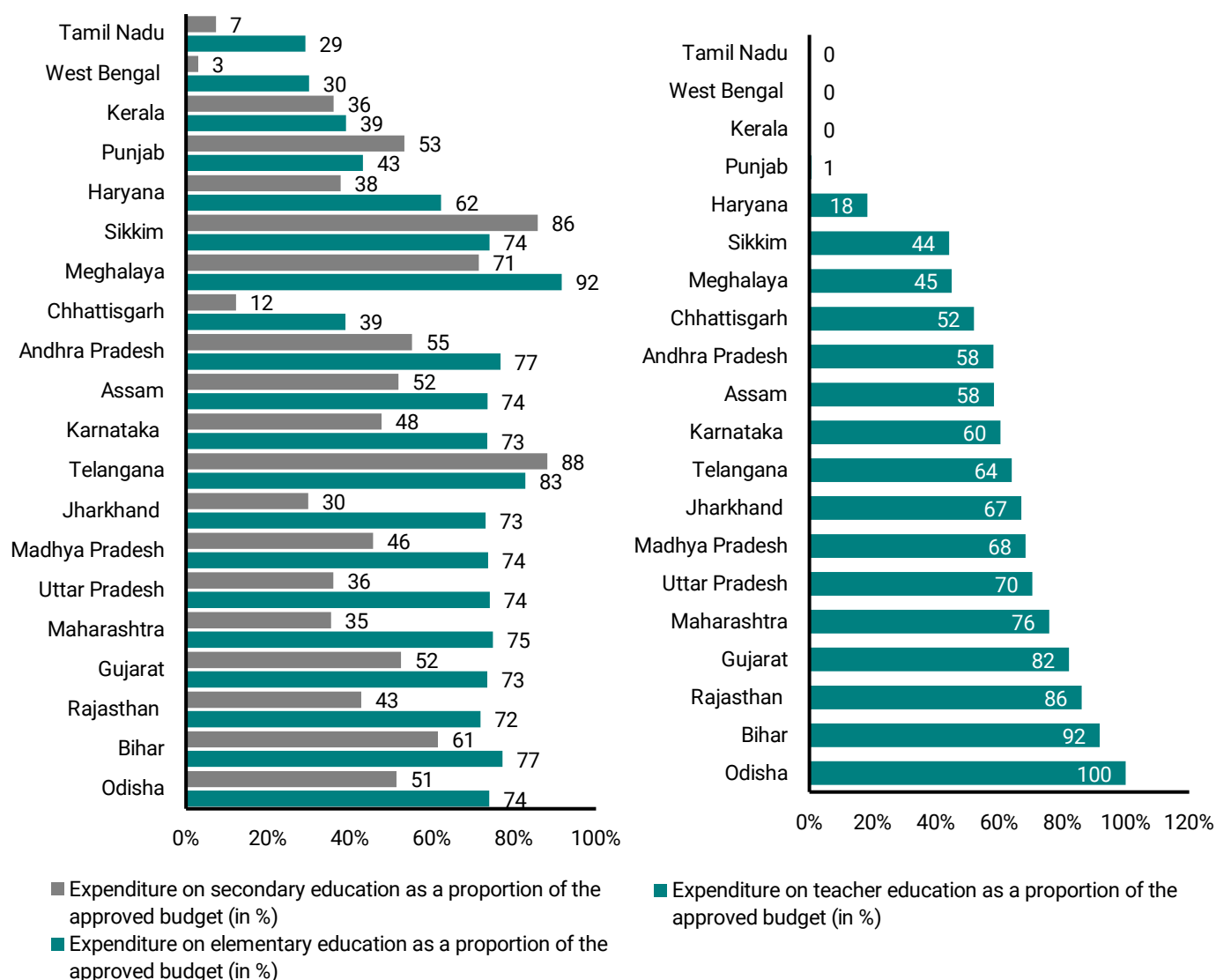
**Source:** Approved budget for FY 25-26: Samagra Shiksha PAB minutes for FY 25-26, [url](#). Last accessed on 10 January 2026. Last accessed on 10 January 2026.

**Note:** In Assam, Chhattisgarh, Meghalaya, Odisha and Sikkim the elementary education share has been computed by adding the approved budget for FLN-FS (Foundational Literacy and Numeracy in the context of the Foundational Stage of the National Curriculum Framework) which was mentioned in the PAB minutes separately.

#### **Expenditure on individual components**

- Utilisation patterns vary significantly across components. In FY 24-25, elementary education recorded the highest utilisation (67 per cent of approved budgets), followed by teacher education (56 per cent). Utilisation was lowest for secondary education at 42 per cent.
- In elementary education, only one state namely Meghalaya (92 per cent) and one UT i.e. Andaman and Nicobar Islands (94 per cent) recorded more than 90 per cent of elementary education approved budgets spent. Among the larger states, fund utilisation was quite low in Tamil Nadu (29 per cent) and West Bengal (30 per cent).
- For secondary education, utilisation was high in Tripura (91 per cent) and Nagaland (90 per cent) and lowest in West Bengal (3 per cent).
- For teacher education, utilization was highest in Odisha (100 per cent), followed by Bihar (92 per cent). However, no funds were utilized in Tamil Nadu, West Bengal or Kerala.

**Figure 7: Component-wise utilisation of the approved budget in FY 24-25**



Source: Approved budget for FY 25-26: Samagra Shiksha PAB minutes for FY 25-26, [url](#). Last accessed on 10 January 2026.

## GENERAL TRENDS IN INTERVENTION

- The scheme consists of 11 interventions, ranging from access and retention and teacher-related support to equity, quality, skill development, and teacher education. A detailed description of each intervention is presented in Annexure 1<sup>5</sup>.
- Prioritisation of interventions, measured as a share of approved budget of different interventions across both FY 24-25 and FY 25-26 show similar trends.
- In both years, quality interventions followed by financial support for teachers and RTE entitlements received the largest share of approved budget and monitoring the least.
- However, there have been shifts in the relative shares allocated to certain interventions. Notably, the share for quality education in the approved budget has increased from 27 per cent to 31 per cent, while financial support for teachers has reduced from 25 per cent to 20 per cent. There is not much variation in the shares so far as the other interventions are concerned.
- Further, the approved budget increased in FY 25-26 for 4 of the 11 components i.e. access and retention, quality interventions, skill education, and teacher education but reduced in absolute terms for all other components.



- Expenditure patterns in FY 24-25, show a different picture with highest utilisation for financial support for teachers (84 per cent), followed by RTE entitlements (68 per cent). Spending on skill education and access and retention was relatively quite low at 34 per cent, each.

**Table 1: Share of each intervention component in the approved budget in FY 24-25 and FY 25-26 and proportion of funds utilised for each intervention in FY 24-25**


Intervention Component	FY 24-25		FY 25-26		FY 24-25
	Approved Budget (in ₹ crore)	Share in total approved budget (in %)	Approved Budget (in ₹ crore)	Share in total approved budget (in %)	Funds utilised (in %)
Access and Retention	8,201	11	8,516	13	34
Financial Support for Teachers	18,134	25	13,576	20	84
Gender and Equity	5,462	8	4,998	7	57
Inclusive Education	1,140	2	1,120	2	62
Monitoring of the Scheme	94	0.1	81	0.1	51
Program Management	3,043	4	2,785	4	67
Quality Interventions	19,916	27	20,713	31	58
RTE Entitlements	11,691	16	9,920	15	68
Skill Education	3,290	5	3,411	5	34
Sports and Physical Education	798	1	585	1	49
Teacher Education	962	1	1,309	2	58


Source: Approved budget for FY 25-26: Samagra Shiksha PAB minutes for FY 25-26, [url](#). Last accessed on 10 January 2026.

## State-wise variation in allocation across intervention components

There are differences in how states/UTs prioritise different interventions.


### High priority Interventions


 **Quality interventions** dominate allocations in several states, with nine states and UTs allocating over 40 per cent of their approved budgets. Among states, Tamil Nadu (53 per cent) allocated the highest share, while Nagaland the lowest (11 per cent).


 **Financial support for teachers:** Nagaland and West Bengal allocate 44 per cent and 40 per cent, respectively while all other states allocate less than 40 per cent. Notably, the UT of Chandigarh devotes the largest share (72 per cent), while Uttarakhand and Puducherry do not make any allocations under this component.

 **RTE entitlements** receive relatively higher priority in Delhi and Maharashtra (32 per cent each), but allocations remain below 30 per cent in all other states, including Uttar Pradesh (15 per cent).

### Unevenly priority Interventions

 **Access and Retention:** Among states, Arunachal Pradesh allocated the highest share (43 per cent) but allocations for most larger states remain modest: Uttar Pradesh (6 per cent), Rajasthan (10 per cent), and Maharashtra (4 per cent).

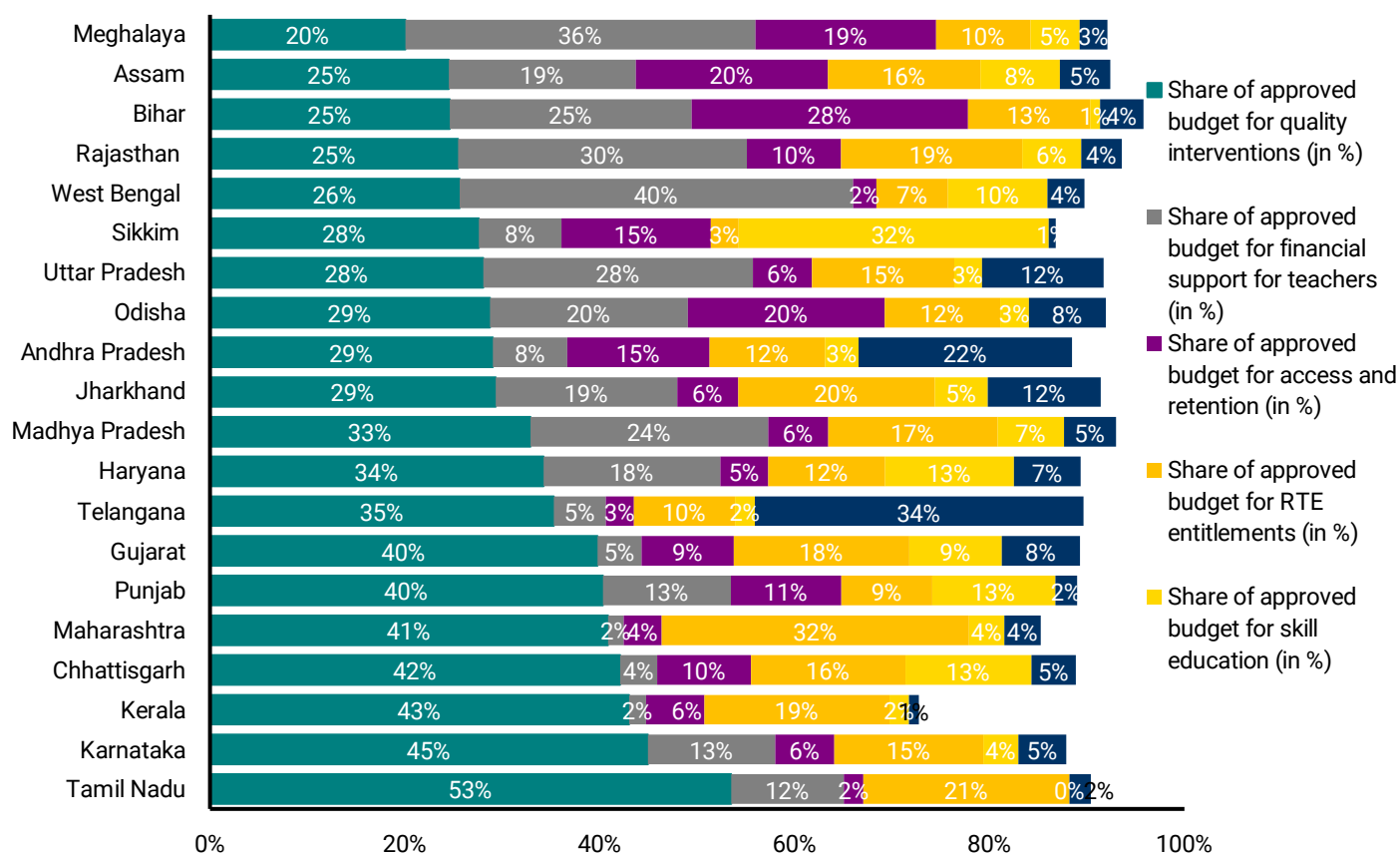
 **Gender and Equity:** Four states i.e. Telangana (34 per cent), Andhra Pradesh (22 per cent), Uttar Pradesh (12 per cent), and Jharkhand (12 per cent) have the largest share of allocations for this component.

 **Skill Education:** Goa and Sikkim prioritise this component with 33 per cent and 32 per cent of approved budgets, respectively. Twenty eight of the 36 states/ UTs allocate 10 or less than 10 per cent of their approved budget towards this.



**Inclusive education and teacher education** receive limited attention across most states. Kerala is a notable exception on inclusive education (17 per cent), while teacher education allocations exceed 10 per cent in only a handful of small states and UTs. In Bihar, teacher education accounts for just 0.1 per cent of the approved budget, with similarly low shares in other large states such as Uttar Pradesh (2 per cent) and Rajasthan (1 per cent). Monitoring, sports, and programme management also receive uniformly low allocations across states and UTs.

**Figure 8: Share of different intervention components in the approved budget for states in FY 25 -26**



Source: Approved budget for FY 25-26: Samagra Shiksha PAB minutes for FY 25-26, [url](#).

### State wise variation in utilisation of approved budget across intervention components

- This section examines state variation in utilisation rate as a share of approved budget across the 4 largest intervention components i.e. quality interventions, financial support to teachers and RTE entitlements. It also reviews utilisation patterns for gender and equity, and inclusive education, components that are central to the scheme's equity objectives.



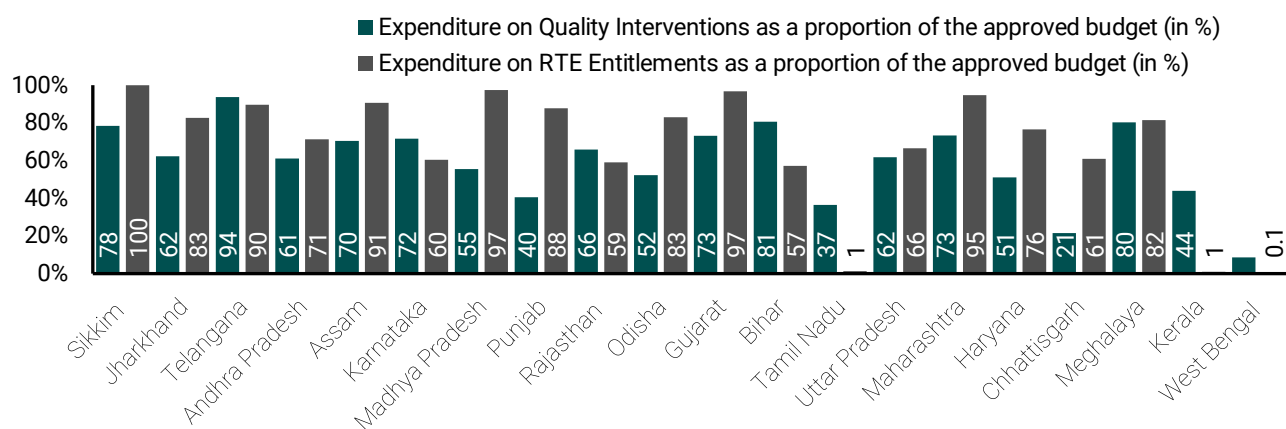
**Quality interventions:** Three states namely Arunachal Pradesh, Tripura, and Telangana utilised more than 90 per cent of their approved budget. In contrast, West Bengal utilised only 9 per cent.



**RTE Entitlements:** Eighteen of the 36 states/ UTs utilised 90 per cent or more of their approved budget share, with 3 states i.e. Arunachal Pradesh, Tripura, and Sikkim achieving 100 per cent utilisation. All other states, with the exception of Tamil Nadu (1 per cent utilisation), Kerala (1 per cent utilisation) and West Bengal (0.1 per cent utilisation), utilised more than 50 per cent of their approved budget towards RTE entitlements.



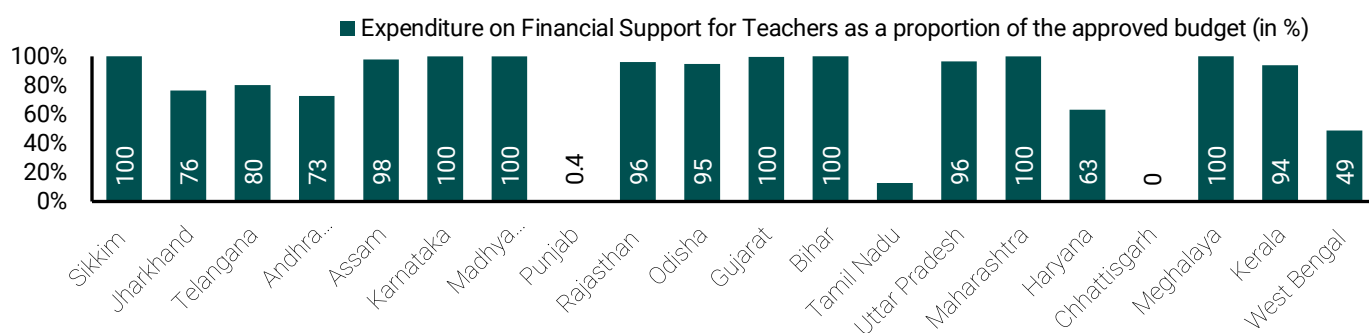
**Figure 9: Utilisation towards quality interventions and RTE entitlements in FY 24-25 across states**



Source: Approved budget for FY 25-26: Samagra Shiksha PAB minutes for FY 25-26, [url](#). Last accessed on 10 January 2026.

**Financial support to teachers:** Twelve of the 36 states/ UTs utilised 100 per cent of their approved budget share, while 7 others utilised more than 90 per cent. Among the large states, utilisation was low in Punjab (0.4 per cent) and Chhattisgarh at 0 per cent.

**Figure 10: Utilisation towards financial support for teachers in FY 24 -25 across states**

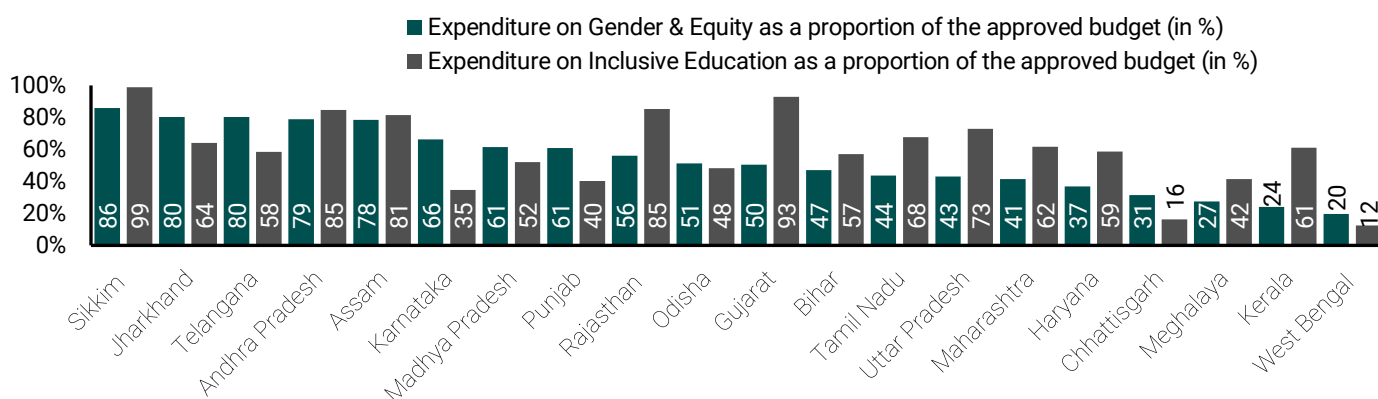


Source: Approved budget for FY 25-26: Samagra Shiksha PAB minutes for FY 25-26, [url](#). Last accessed on 10 January 2026.

**Gender and Equity:** Only 1 state (Tripura) utilised 90 per cent of its approved budget share on gender and equity interventions. Among the large states, West Bengal had the lowest utilisation at 20 per cent.

**Inclusive Education:** States with high utilisation for this component included Arunachal Pradesh (100 per cent), Gujarat, Tripura, and Sikkim (also more than 90 per cent). Utilisation among the bigger states was again lowest in West Bengal (12 per cent).

**Figure 11: Utilisation towards gender and equity and inclusive education in FY 24-25 across states**

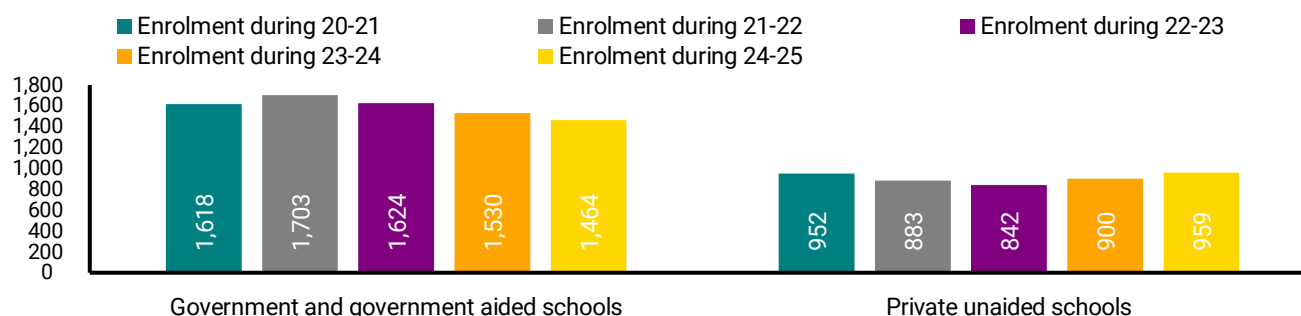


Source: Approved budget for FY 25-26: Samagra Shiksha PAB minutes for FY 25-26, [url](#). Last accessed on 10 January 2026.

## SCHOOL ENROLMENT PATTERNS AND NUMBER OF TEACHE

- UDISE+ data gives insight into school enrolment trends across school types. Enrolment in government and government-aided schools increased in the academic year 21-22, immediately after the pandemic, but has declined steadily since - by 5 per cent in the 22-23 academic year, 6 per cent in the 23-24 academic year and 4 per cent in 24-25.
- In contrast, private school enrolment fell from 20-21 till 22-23 but has increased post that by 7 per cent in 23-24 and 6 per cent in 24-25.

**Figure 12: Enrolment in government, government-aided and private unaided schools between 20-21 and 24-25**



Source: Unified District Information System for Education (UDISE+), Ministry of Education, Government of India, [url](#).

- The total number of teachers (across private and government schools) has increased from 94 lakh in 20-21 to 99 lakh in 24-25. However, the number of teachers has grown more in private schools (by 9 per cent) as compared to government/ government-aided schools (3 per cent).

## SCHOOL INFRASTRUCTURE

- To understand the level of infrastructure in school, we examine the presence of 10 key indicators in government and government-aided schools from 20-21 to 24-25 to gauge whether essential facilities are available to students. A comparison has been made across academic years to track whether the services provided to students have improved over the years.

**Table 2: Percentage of schools providing access to facilities from academic year 20-21 to academic year 24-25**

Facilities	Schools with access to these facilities (in %)				
	20-21	21-22	22-23	23-24	24-25
Functional electricity	82	85	90	90	92
Functional drinking water	95	96	96	96	99
Functional girls' toilet	92	93	92	93	93
Library/ book bank/ reading corner	89	91	92	92	93
Functional computer	33	38	36	45	54
Internet facility	16	26	44	48	60
Functional CWSN friendly toilet	24	25	30	32	33
Functional smart classrooms used for teaching with digital boards/ smart boards/ virtual classrooms/ smart TV availability		14	18	22	29
Integrated science laboratory for secondary sections		52	53	54	55
Ramps with handrails for CWSN	56	57	58	59	63

Source: Unified District Information System for Education (UDISE+), Ministry of Education, Government of India, [url](#).

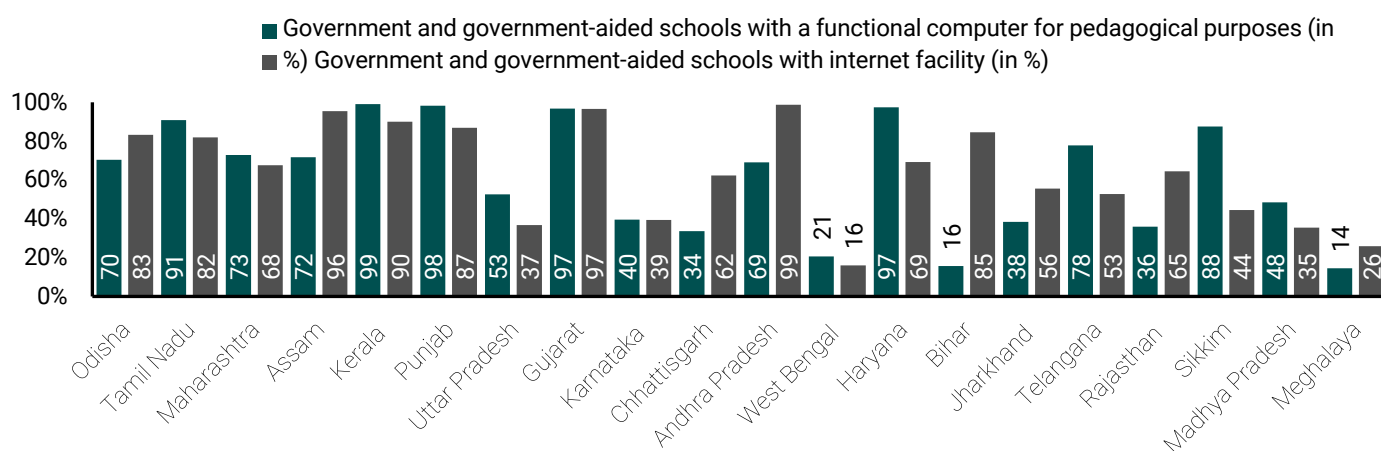
Note: In academic year 20-21, data was only collected on whether a school had a library, not a book bank/ reading corner. Further, no data on integrated science laboratories or functional smart classrooms was connected.

- Overall, the share of schools providing basic facilities has increased steadily from academic year 20-21 to 24-25, indicating gradual improvements in infrastructure. However, progress has been uneven across facilities. While 99 per cent schools had a functional drinking water facility in 24-25, only 33 per cent had a functional CWSN friendly toilet.
- Digital infrastructure remains weak. In 24-25, 54 per cent schools had a functional computer facility for pedagogical purposes, 60 per cent had internet access, and 29 per cent had functional smart classrooms.
- In many cases, even where physical approvals have been granted for upgrading school infrastructure (e.g. new classrooms/ laboratories/ facilities), implementation timelines remain prolonged. Across all states/ UTs between academic years 21-22 and 25-26, there is a lag between physical approvals being given and completion of work, delaying upgrades and limiting the timely impact of investments.<sup>6</sup>

## STATE VARIATIONS IN INFRASTRUCTURE

- There are variations across states/ UTs in the availability of basic infrastructure in government and government aided schools.
- Access to electricity is near universal in much of the country: All schools in twelve of the 36 states/ UTs have functional electricity and 90 per cent or more schools in another 14 states/UTs are equipped. The main exceptions are the 3 north-eastern states i.e. Meghalaya (24 per cent), Manipur (53 per cent), and Arunachal Pradesh (55 per cent).
- Library facilities show a similar pattern. More than 90 per cent of schools have libraries in 27 of 36 states and UTs. Exceptions include Manipur (14 per cent), Meghalaya (31 per cent) Arunachal Pradesh (38 per cent), and Bihar (66 per cent).
- Only about half of states and UTs have widespread access to functional computers, with availability particularly low in larger states such as Bihar (16 per cent) and West Bengal (21 per cent). There are also clear mismatches between computer availability and internet connectivity. For example, in Bihar, internet access is relatively high (85 per cent), but few schools have functional computers, while in Punjab the reverse holds-nearly all schools have computers (98 per cent), but internet access is lower (87 per cent), constraining effective use.

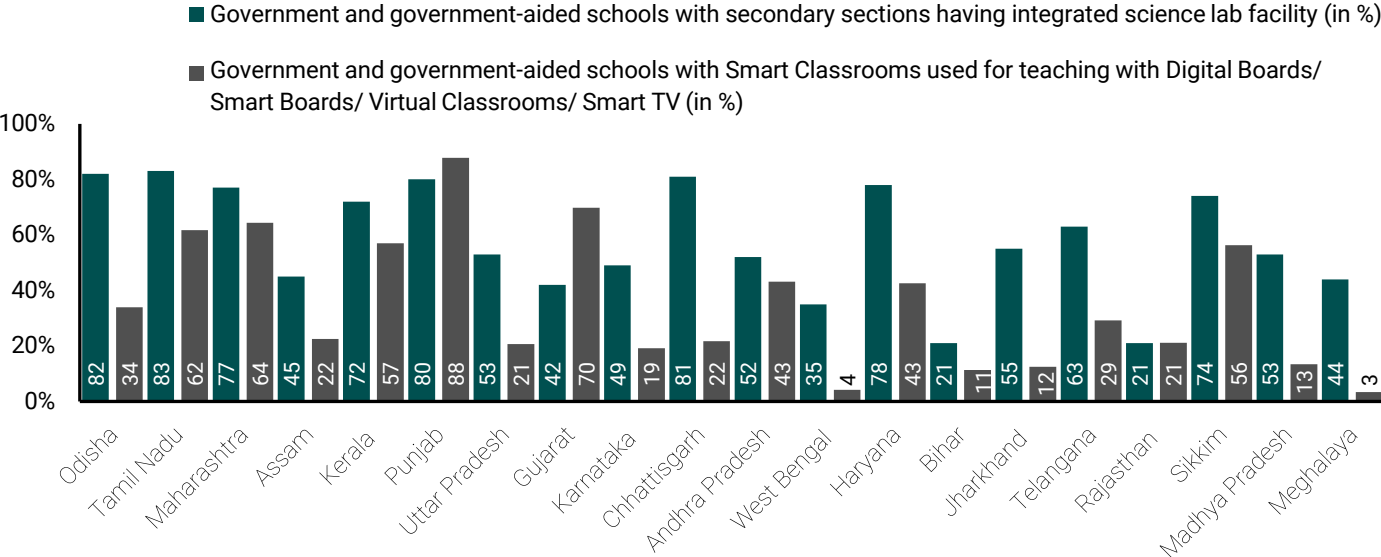
**Figure 13: Schools with functional computers and internet in 24 -25**



**Source:** Unified District Information System for Education (UDISE+), Ministry of Education, Government of India, [url](#).

- Despite significant spending on quality interventions, secondary-level infrastructure remains weak in many states, reflecting the continued prioritisation of elementary education. In larger states like Bihar and Rajasthan only 21 per cent schools with secondary sections have integrated science laboratories.
- Additionally, availability of functional smart classrooms is even more limited. Among states, only Punjab (88 per cent) reports widespread access. In most other states, fewer than half of schools have this facility. Coverage is particularly low in Meghalaya (3 per cent) and West Bengal (4 per cent).

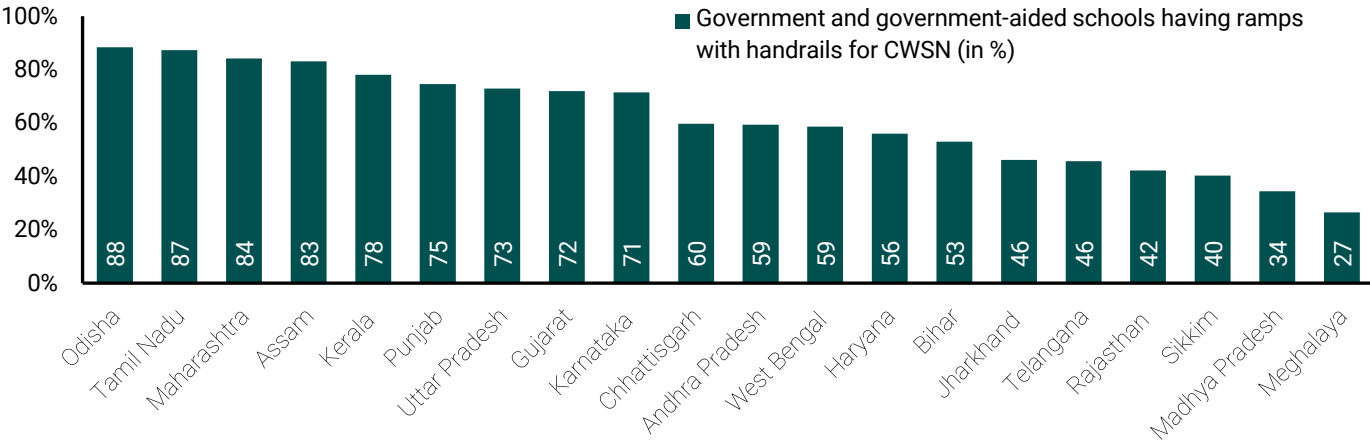
**Figure 14: Schools with functional smart classrooms used for teaching with digital boards/ smart boards/ virtual classrooms/ smart TV availability and integrated science laboratory in 24 -25**



Source: Unified District Information System for Education (UDISE+), Ministry of Education, Government of India, [url](#).

- Similarly, limited investment in inclusive education is evident in the low availability of ramps with handrails for CWSN. Among states, with the exception of Odisha (88 per cent), Tamil Nadu (87 per cent), Maharashtra (84 per cent), and Assam (83 per cent), availability of ramps remains low.

**Figure 15: Schools with ramps with handrails for CWSN in 24-25**



Source: Unified District Information System for Education (UDISE+), Ministry of Education, Government of India, [url](#).

## ANNEXURE

Intervention Component	Description
Access and Retention	Covers costs for establishing hostels, providing transportation for children in remote areas, upgrading existing schools (including constructing toilets, repairing facilities and ensuring electrification) and setting up new schools.
Financial Support for Teachers	Includes salary costs for teachers.
Gender and Equity	Includes expenditure on establishing and operating Kasturba Gandhi Balika Vidyalayas as well as programs promoting equity such as self-esteem, body confidence and self-defense training for girls.
Inclusive Education	Covers costs for supporting children with special needs (CwSN) in schools and also supports home-based education for CwSN who are unable to go to school.
Monitoring of the Scheme	Covers costs associated with monitoring the implementation of various schemes.
Program Management	Includes expenditures on management, monitoring, media, evaluation and research related to Samagra Shiksha.
Quality Interventions	Includes expenditure on initiatives like NIPUN Bharat, Information and Communication Technology (ICT) interventions, digital initiatives of states, funding for pre-primary education (including learning assessments at national and state levels, learning enhancement programmes and composite grants for general maintenance of schools) and library grants.
RTE Entitlements	Includes costs for training out of school children, community mobilisation and providing entitlements such as free textbooks and uniforms. It also covers reimbursement for the 25% admission quota under Section 12(1)(c) of the RTE Act
Skill Education	Expenditure related to vocational education programs and initiatives.
Sports and Physical Education	Includes costs for developing and maintaining sports and physical education facilities.
Teacher Education	Covers costs related to strengthening the infrastructure of teacher education institutes, conducting activities and providing financial support to the institutes.

## ENDNOTES

<sup>1</sup> Department of School Education & Literacy, Samagra Shiksha, [url](#).

<sup>2</sup> Samagra Shiksha: An Integrated Scheme for School Education, Manual on Financial Management and Procurement (April 2024).

<sup>3</sup> Samagra Shiksha: An Integrated Scheme for School Education, Manual on Financial Management and Procurement (April 2024).

<sup>4</sup> The 10 states and UTs whose approved budget increased in FY 25-26, as compared to FY 24-25 were Bihar, Delhi, Punjab, Lakshadweep, Arunachal Pradesh, Dadra and Nagar Haveli, Chandigarh, Jammu and Kashmir, Tripura and Andaman and Nicobar Islands.

<sup>5</sup> Samagra Shiksha: An Integrated Scheme for School Education, Manual on Financial Management and Procurement (April 2024).

<sup>6</sup> Lok Sabha Unstarred Question No. 77 (1 December 2025) available at [url](#).

## About Res Gov

The Foundation for Responsive Governance (ResGov) is a Section 8 not-for-profit working to strengthen the capabilities of government and communities to ensure public initiatives reach the most vulnerable.

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We are working to strengthen the capabilities of government and communities to ensure public initiatives reach the most vulnerable.

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