No. N-11012/35/2024-HFA-V-MoHUA (FTS-9187763) Government of India Ministry of Housing and Urban Affairs (HFA-V Division)

Room No. 3, Technical Cell, Gate No. 7,

Nirman Bhawan, New Delhi-110011

Dated: 22.07.2025

To

The Pay & Accounts Officer (Sectt.), Ministry of Housing & Urban Affairs, Nirman Bhawan, New Delhi-110011

Sub.: Mother sanction for release of Rs. 14.61 lakh to State Govt. of Andhra Pradesh as 2nd & final installment of Central Assistance for SLTC and 87 CLTCs for FY 2024-25 under Capacity Building activities of PMAY-U Mission - reg.

Sir,

I am directed to convey the mother sanction of the Competent Authority to release an amount of Rs. 14,61,000/- (Rupees Fourteen Lakh and Sixty One Thousand only) to State Govt. of Andhra Pradesh as 2nd & final installment of Central Assistance for SLTC with 8 Specialists and 87 CLTCs with 152 Specialists for FY 2024-25 under Capacity Building activities of Pradhan Mantri Awas Yojana - Urban (PMAY-U) Mission under SLS AP426 – CAPACITY BUILDING SLTC&CLTC/TPQM/HFAPoA 1989 through SNA SPARSH. Details are enclosed at Annexure-I & II and also as under:

(Rs. in lakh)

S. No.	Particulars	10 000000000000	Admissible expenditure as per CB norms		Funds already released as 1 st installment of Central Assistance for FY 2024-25	Funds being released in this sanction as 2 nd & final installment of Central Assistance for FY 2024-25
1 1	SLTC with 8 Specialists	64.20	64.20	48.15	36.68	11.47
ii.	87 CLTCs with 152 Specialists	824.96	820.64	615.48	612.34	3.14
	Total	889.16	884.84	663.63	649.02	14.61

- 2. Earlier, fund of Rs. 649.02 lakh (Rs. 36.68 lakh for SLTC and Rs. 612.34 lakh for 121 CLTCs) was released to State Govt. of Andhra Pradesh as 1st installment of Central Assistance for SLTC with 10 Specialists and 121 CLTCs with 309 Specialists for FY 2024-25 along with Rs. 4.01 lakh as 2nd & final instalment of Central Assistance for SLTC with 8 Specialists for FY 2023-24 by adjusting unspent Central Assistance of Rs. 5.57 lakh released for 109 CLTCs with 154 Specialists for FY 2023-24 under PMAY-U Mission vide sanction letter No. N-11015/1/2018-HFA-III-UD (FTS-9034847) dated 20.08.2024. The State Govt. has submitted the entire Utilization Certificates (UCs) against the said release, which is **attached** herewith.
- 3. The State has deployed more than 4 Specialists in one CLTC viz. Visakhapatnam (GVMC) for FY 2024-25 as per its requirement, which has been approved by the Competent Authority as per the provisions under Capacity Building guidelines of PMAY-U Mission.

Call

- 4. State Govt. of Andhra Pradesh has also submitted the documents required for release of 2nd & final installment of Central Assistance for SLTC with 8 Specialists and 87 CLTCs with 152 Specialists for FY 2024-25 under Capacity Building activities of PMAY-U Mission.
- 5. The above grant is subject to the following conditions:
 - The State will comply with the terms and conditions stipulated in the guidelines, CSMC directions and instructions issued by this Ministry.
 - ii. The State will utilize the sanctioned grant for the purpose for which it is released. The State Government/Nodal Agency shall furnish physical and financial progress reports every quarter.
 - iii. The State will furnish the Expenditure Statement/UC as per GFR 2017 along with the details of Specialists engaged subject to financial norms approved by 1st CSMC as well as adherence to scheme guidelines.
 - iv. Further installment of funds will be considered on receipt of expenditure statement/UC from the State Govt. along with details of specialists engaged subject to financial norms approved by 1st CSMC as well as adherence to scheme guidelines, furnishing clarifications/supporting documents and submission of pending UCs under RAY, if any.
 - v. The State Govt./Nodal Agency shall strictly monitor the progress of the preparatory work. All bills/voucher etc. should be safely kept at SLNA level for future audit and other references.
 - vi. The amount of Central Assistance approved will form a part of capacity building plan of the State under PMAY-U mission.
- vii. Transfer of funds to different entities, if any may be made through PFMS, as applicable and where there is an element of cash transfer to individuals, the same may be made through DBT/EAT module of PFMS mode, as applicable.
- viii. Any unspent balance lying in State Treasury/SNA Accounts prior to onboarding of the State Government on SNA SPARSH will be subject to guidelines issued by Department of Expenditure (DoE) from time to time.
- 6. The expenditure involved is debitable to the following Head of Account under Demand No. 60 of Ministry of Housing and Urban Affairs for the year 2025-26.

Major Head	3601	Grants-in-aid to State Governments	
Sub-Major Head	06	Centrally Sponsored Scheme	
Minor Head	101	Central Assistance/Share	
Sub Head	31	Pradhan Mantri Awas Yojana (Urban)	
Detailed Head	01	Assistance to State Govts.	
Object Head	31.01.31	Grants-in-Aid-General	

- 7. This admissible Central liability will be released to the Government of Andhra Pradesh on demand through SNA SPARSH only or/and as per the latest guidelines of DoE. As the State has onboarded on SNA SPARSH, all the committed liabilities shall be released in SNA SPARSH only. The State Government is required to contribute approved matching State share under the scheme. State to ensure timely release of matching State share.
- 8. As per rule 236(1) of GFR, 2017, the relevant accounts of the Grantee Institution(s)/Organisation(s) shall be open to inspection by the sanctioning authority and audit, both by the Comptroller and Auditor General of India under the provision of CAG (DPC) Act 1971 and internal audit by the Principal Accounts Office of the Ministry or Department, whenever the Institution or Organisation is called upon to do so.

- 9. This issues with the concurrence of the Integrated Finance Division vide **Notes # 61-63 of even number dated 12.06.2025.**
- 10. The sanction has been registered at **S. No.** 93 of the Grants-in-Aid Register of the HFA Division for the year 2025-26.

Yours faithfully,

(B.K. Mandal)

Under Secretary to the Govt. of India

Tel.: 011-23063285

Encl.: As above.

Copy to:

- Secretary, MA & UD Department, Govt. of Andhra Pradesh, 2nd Block, AP Secretariat, Amravati, Andhra Pradesh-522238
- 2. Accountant General (A&E), Andhra Pradesh
- 3. Reserve Bank of India, CAS, Nagpur
- 4. NITI Aayog, SP Divn./FR Divn., Sansad Marg, New Delhi-1100014
- 5. DDG (HFA), MoHUA
- 6. Joint Dir. (IFD), MoHUA
- 7. DS (Budget), MoHUA
- 8. Section Officer (Admn-II), MoHUA, Nirman Bhawan, New Delhi
- 9. PMU (MIS), HFA Directorate
- Dy. Chief (MIS), HFA Directorate may place this sanction at appropriate place on the website of the Ministry

11. Sanction folder

(B.K. Mandal)

Under Secretary to the Govt. of India

Rs. 48.15 lakh Rs. 36.68 lakh Rs. 11.47 lakh	C for FY 2024-25= C for FY 2024-25= C for FY 2024-25=	Admissible Central Assistance for SLTC for FY 2024-25= Fund already released as 1st installment of Central Assistance for SLTC for FY 2024-25= Fund being released as 2nd & final installment of Central Assistance for SLTC for FY 2024-25=	issible Central A nent of Central A nent of Central A	Adm das 1st installm & final installm	Fund already released as being released as 2nd & f	Fund Fund being					
48,15,000	64,20,000	64,20,000	79,80,000	6,65,000	5,35,000			=	Total		
6,30,000	8,40,000	8,40,000	10,20,000	85,000	70,000	12	ı	14.04.2017	Post Graduate	Capacity Building Specialist	8
5,40,000	7,20,000	7,20,000	10,20,000	85,000	60,000	12	,	31.10.2017	Post Graduate	Environment Specialist	7
4,95,000	6,60,000	6,60,000	8,40,000	70,000	55,000	12	1.	06.11.2017	Graduate	Urban Infrastructure Specialist	6
6,30,000	8,40,000	8,40,000	10,20,000	85,000	70,000	12		02.11.2017	Post Graduate	Housing Finance Specialist	5
6,30,000	8,40,000	8,40,000	10,20,000	85,000	70,000	12		02.11.2017	Post Graduate	Urban Planner	4
6,30,000	8,40,000	8,40,000	10,20,000	85,000	70,000	12		06.11.2017	Post Graduate	Municipal Finance Specialist	3
6,30,000	8,40,000	8,40,000	10,20,000	85,000	70,000	12		06.04.2017	Post Graduate	GIS Specialist	2
6,30,000	8,40,000	8,40,000	10,20,000	85,000	70,000	12		01.03.2017	Post Graduate	MIS Specialist	1
Admissible Central Assistance (75%)	Total admissible expenditure as per CB norms	Total expenditure incurred by the State	Total expenditure as per CB norms	Admissible salary per month as per CB norms	Salary per month paid by the State	No. of completed months for which Specialists have worked	Date of Resignation	Date of Joining	Educational Qualification	Designation of the Specialists	s. No.
(Amount in Rs.)			lagai		I respect of state	10 101 F1 2024-23 II	Details of SE				
			lach	of Andhra Prac	reenact of State	Datails of SI TC for EV 2024-25 in respect of State of Andhra Pradesh	Dataile of SI				I

Annexure-I

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	CLICs for FY 2024 g Resignation 117
No. of completed months for which Specialists have worked 12 12 12 12 12 12 12 12 12 12 12 12 12	
No. of completed months for which specialists have worked 12 12 12 12 12 12 12 12 12 12 12 12 12	7
Salary per month paid by the State State 45,000 45,	Salary per month paid by the State State 45,000 45,
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Details of CLTCs for FY 2024-25 in respect of State of Andhra Pradesh

Annexure-II



114	113	112	111	110	109	108	107	106	105	104	103	201	3	100	100	99	98	97	96	95	94	93	02	93	90	98	89	88	87	86	85	84	82	80	84	79	78	77	76	75	74	73	72	71	70	60	67	66	65	64	63	62	61	60	59	50	50	55	54	53
Ramachandrapuram	Rajampet		Rajamahendravaram		Puttur	Puttaparthi	Punganur	Pulivendula	Proddatur		Ponnuru	ı	Pitnapuram	Difference	q	Piduguralla		Peddapuram	Pedana	Parvathipuram	Pamidi	Domidi	Palasa/ kasibugga	S AND	Palakonda		Palakollu	Ciacio	Ongole	Nuziveedu		Nidadavole		No.	Nollogo	Nellimarla	· · · · · · · · · · · · · · · · · · ·	Narsipatnam		Narasaraopeta	100	Narasapuram	Nandyala	Naidupeta	Mydukur		Markapur	Mangalagiri		Mandapeta	Madanapalle	Macimpaniani	Mochilipatham		Kurnool		Kavaii	i dingii	Kanigiri	Kandukur
43.657	54.050		3,41,831		54,092	30,627	54,746	65,706	1,63,970		59,913		54,859	E 4 0E0		63.103		49,477	30,721	53,844	26,886	26 96	57,507		31,425		81,199	2,01,110	2 04 746	58,590		43,809		3,41,02	5 47 694	26,259		46 535		1,17,449		1,17,449	2,11,424	40.828	44,454		71,092	1,07,197	0	56.063	1,80,180	760,60,1	1 60 900		5,04,327		90,09	20,120	37.420	57,246
		SDS	CBS & IEC	\neg		СВ			MIS	SDS	Γ	I	Ī	CO	T		SIM			T		T	2000	NICE OF OLD	T,	\top	CB	1	SDS	T	T	SDS	T	SOS	SUS			SDS			MIS	SDS		1	MIS & IEC	T	CB	CBS & MIS	T			CBS	SDS	MIS	SDS	HES	G	1	Т	
Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	 Post Graduate 	Post Graduate	Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate	Post Graduate							
10 12 2018	10.12.2018	09.04.2017	10.12.2018	18.12.2018	14.12.2018	14.12.2018	14.12.2018	10.12.2018	10.12.2018	11.12.2018	13.12.2018	10.04.2017	10.12.2018	40 40 2040	03 01 2010	25 02 2019	10.12.2018	10.12.2018	10.12.2018	13.11.2017	13.12.2018	10.12.2010	40 40 2010	30 04 2017	14 42 2010	10.12.2010	10 12 2018	29 04 2017	11 12 2018	10 12 2018	11 12 2018	12 12 2018	10 10 2018	08.04.2017	13.04.2017	13.04.2017	10.12.2018	10.12.2018	10.04.2017	10.04.2017	17.01.2019	10.12.2018	13.04.2017	10.12.2018	10.04.2017	10.12.2018	07.12.2018	07.12.2018	10.12.2018	10.12.2018	25.03.2021	10.12.2018	13.04.2017	10.04.2017	08 04 2017	09 04 2017	13.04.2018	10.12.2018	07.12.2018	10.04.2017
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45 000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45 000	45,000	45,000	45,000	35,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45 000	45,000	45 000	45,000	45,000	60,000	60,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	60,000	60,000	60,000	45,000	45,000	45,000	45,000
5 40 000	5.40.000	5.40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5 40 000	5.40.000	5,40,000	5,40,000	4,20,000	5,40,000	5,40,000	5,40,000	5 40,000	5 40 000	5,40,000	5 40 000	5 40 000	5 40 000	5.40.000	5 40 000	5 40 000	5,40,000	5 40 000	7,20,000	7,20,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5.40,000	5 40 000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	7,20,000	7 20 000	7 20,000	7 20 000	5,40,000	5,40,000	5,40,000
4.80.000	4,80,000	6,00,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	4,80,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5 40 000	5.40.000	5,31,000	5,40,000	4,20,000	5,40,000	5,40,000	5,40,000	5,40,000	5 40 000	3,40,000	5 40 000	5 40 000	4 80 000	5.40.000	5 40 000	5 40 000	5.40.000	4 80 000	7,20,000	5,54,500	5,40,000	5,40,000	5,40,000	5,40,000	4,80,000	5,40,000	5,40,000	5,40,000	4,80,000	4.80.000	4,00,000	5,40,000	5,40,000	5,40,000	5,40,000	5,52,000	5,40,000	6,60,000	6,60,000	6.60.000	6,60,000	5,40,000	5,40,000	5,40,000	5,40,000
4.80.000	4,80,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	4,80,000	5,40,000	5,40,000	5,40,000	5,40,000	5 40 000	5 40 000	5.40.000	5,31,000	5,40,000	4,20,000	5,40,000	5,40,000	5,40,000	5 40 000	5 40 000	4 80 000	5 40 000	5 40 000	4 80 000	5.40.000	5 40 000	5 40 000	5.40.000	4 80 000	7,20,000	5,54,500	5,40,000	5,40,000	5,40,000	5,40,000	4,80,000	5,40,000	5,40,000	5,40,000	4,80,000	4.80.000	4,00,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	5,40,000	6,60,000	6.60.000	6,60,000	5,40,000	5,40,000	5,40,000	5,40,000
3.60.000	3,60,000	4,05,000	4,05,000	4,05,000	4,05,000	4,05,000	4,05,000	4,05,000	3,60,000	4,05,000	4,05,000	4,05,000	4,05,000	4,05,000	4 05 00	4.05.000	3,98,250	4,05,000	3,15,00	4,05,000	4,05,000	4,05,000	4,05,000	4 05 000	3,00,00	4 05 000	4 05 00	3 60 000	4.05.000	4 05 000	4 05 000	4.05.000	3 60 000	5 40 000	4,90,875	4,05,000	4,05,00	4,05,000	4,05,000	3,60,000	4,05,000	4,05,000	4,05,000	3,60,000	3.60.000	3,60,000	4,05,000	4,05,000	4,05,000	4,05,000	4,05,000	4,05,000	4,05,00	4,95,000	4.95.000	4 95 00	4,05,000	4,05,000	4,05,000	4,05,000



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18,
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Admissible Central Assistance for CLTCs for FY 2024-25=
Fund already released as 1st installment of Central Assistance for CLTCs for FY 2024-25=
Fund being released as 2nd & final installment of Central Assistance for CLTCs for FY 2024-25=

Rs. 615.48 lakh Rs. 612.34 lakh Rs. 3.14 lakh

8,20,63,876	8,24,95,876	8,56,05,000	72,20,000	69,64,000	ı	ı	ı	ı		152	ı	87	Total
	4,80,000	5,40,000	45,000	40,000		12	,	10.12.2018	Post Graduate	MIS & CBS	32,574	Yerraguntla	152
	5,40,000	5,40,000	45,000	45,000		12	1	15.12.2018	Post Graduate	MIS	40,174	i alalliaci III	151
	5,40,000	5,40,000	45,000	45,000		12		13.04.2017	Post Graduate	SDS	46 174	Valamachili	150
	5,40,000	5,40,000	45,000	45,000		12		10.04.2017	Post Graduate	HFS	38,021	Vuyyuru	149
	5,40,000	5,40,000	45,000	45,000		12		18.12.2018	Post Graduate	MIS	01,001	a secondary	148
	5,40,000	5,40,000	45,000	45,000		12		11.12.2018	Post Graduate	MIS	57 507	Vizianagaram	147
	5,40,000	5,40,000	45,000	45,000		12		10.12.2018	Post Graduate	MIS	62,550	Vinukonda	146
	1,65,000	2,10,000	70,000	55,000	3	ω		06.12.2018	Post Graduate	SDS			145
	7,20,000	8,40,000	70,000	60,000		12		13.04.2017	Post Graduate	Env. Spl	10,1,000	- jajamaaa	144
	7,80,000	8,40,000	70,000	65,000		12		14.04.2017	Post Graduate	MIS	10 21 806	Viiavawada	143
	6,60,000	8,40,000	70,000	55,000		12		10.04.2017	Post Graduate	SDS			142
	4,80,000	5,40,000	45,000	40,000		12		10.12.2018	Post Graduate	MCE	01,000	- Cimaragin	141
	5,40,000	5,40,000	45,000	45,000		12		10.12.2018	Post Graduate	MCES	54 688	Venkatagiri	140
	5,40,000	5,40,000	45,000	45,000		12		13.12.2018	Post Graduate	HFS	07,112		139
	5,40,000	5,40,000	45,000	45,000		12		10.12.2018	Post Graduate	SDS	34 179	Tinwin	138
	5,40,000	5,40,000	45,000	45,000		12		31.12.2018	Post Graduate	MIS	2,93,421	Tirupati	137
	5,40,000	5,40,000	45,000	45,000		12		10.04.2017	Post Graduate	SDS	1,07,001	Control	136
	5,37,000	5,40,000	45,000	45,000		12		09.04.2017	Post Graduate	HFS	1 64 037	Topali	135
5,40,000	5,40,000	5,40,000	45,000	45,000		12		12.12.2018	Post Graduate	HFA & CBS	77,962	Tanuku	134
	5,40,000	5,40,000	45,000	45,000		12		12.12.2018	Post Graduate	SDS	1,04,032	- adepaingddein	133
4,74,754	4,74,754	5,40,000	45,000	40,000		12		10.12.2018	Post Graduate	CBS & MIS	1 04 035	Tadonalliaudom	132
	5,40,000	5,40,000	45,000	45,000		12	i	10.12.2018	Post Graduate	CBS	33,307	Sullurupeta	131
	4,80,000	5,40,000	45,000	40,000		12		07.12.2018	Post Graduate	MIS	35 307	Sullivinota	130
	5,40,000	5,40,000	45,000	45,000		12		14.12.2018	Post Graduate	SDS & CBS	00,000	Olikalariasti	129
4,80,000	4,80,000	5,40,000	45,000	40,000		12		11.12.2018	Post Graduate	MIS,SDS &	90.056	Srikalahasti	128
	4,80,000	5,40,000	45,000	40,000		12		10.12.2018	Post Graduate	MCE	1,00,007	CHRARGICH	127
	5,40,000	5,40,000	45,000	45,000	-	12		10.12.2018	Post Graduate	SIM	1 25 267	Srikakıdım	126
5,40,000	5,40,000	5,40,000	45,000	45,000		12		10.12.2018	Post Graduate	CBS & MIS			125
	4,80,000	5,40,000	45,000	40,000		12		10.12.2018	Post Graduate	SDS & MIS	56,721	Sattenapalli	124
	5,40,000	5,40,000	45,000	45,000		12		13.04.2017	Post Graduate	HFS			123
	5,40,000	5,40,000	45,000	45,000		12		10.12.2018	Post Graduate	SDS	56,864	Samarlakota	122
	5,40,000	5,40,000	45,000	45,000		12		14.04.2017	Post Graduate	SDS	49,533	Saluru	121
5,40,000	5,40,000	5,40,000	45,000	45,000		12		10.12.2018	Post Graduate	MIS/HFPS	00,000	repaire	120
5,40,000	5,40,000	5,40,000	45,000	45,000		12		12.12.2018	Post Graduate	HFS	50 956	Popullo	119
	5,40,000	5,40,000	45,000	45,000		12		08.04.2017	Post Graduate	MIS			118
	4,80,000	5,40,000	45,000	40,000		12		12.12.2018	Post Graduate	MIS	01,10	indjacincy	117
4,80,000	4,80,000	5,40,000	45,000	40,000		12		10.12.2018	Post Graduate	SDS & CBS	91 234	Ravachoty	116
	0,10,000	0,10,000	10,000	10,000				00.0			_		



GENERAL FINANCIAL RULES 2017 Ministry of Finance Department of Expenditure

FORM GFR 12C

GFR 12 - C [(See Rule 239)]

SI. No.	Letter No. and date	Amount in Rs.	Description
1	N-11015/1/2018-HFA-III- UD (FTS-9034847), dtd: 20-08-2024	6,53,03,000.00	Certified that an amount of Rs.6,53,03,000/- (Rupees Six Crore Fifty: Three Lakh Three Thousand Only) was released from GoI under Capacity Building Activities of PMAY(U) Scheme towards remuneration of SLTC & CLTC for 2 nd and final instalment for FY:2023-24 and 1 st instalment for FY:2024-25. Against the released amount, Rs. 6,53,03,000/- have been utilised and the balance of Rs.0/-(NiI).
	Total	6,53,03,000.00	

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned. Kinds of checks exercised.

Kinds of checks exercised

1. SLTC CLTC Remuneration

Mission Director, PMAY (U)
--- & Managing Director, APTIDCO,

MISSION DIRECTOR, PMAY (U) &
MANAGING DIRECTOR, APTIDCO,

Principal Secretary to Govt. M.A.&U.D. Department,

MA & UD Department Government of Andhra Pradesh

PS: The UC shall disclose separately the actual expenditure incurred and loans and advances given to suppliers of stores and assets, to construction agencies and like in accordance with scheme guidelines and in furtherance to the scheme objectives, which do not constitute expenditure at the stage. These shall be treated as utilized grants but allowed to be carried forward.