

No. N-11012/35/2024-HFA-V-MoHUA (FTS-9187763)

Government of India

Ministry of Housing and Urban Affairs
(HFA-V Division)

3rd Floor, Sankalp Bhawan (GPOA-2),
KG Marg, New Delhi-110001

Dated: 04.11.2025

To

The Pay & Accounts Officer (Sectt.),
Ministry of Housing and Urban Affairs,
Sankalp Bhawan (GPOA-2),
KG Marg, New Delhi-110001

Sub.: Mother sanction for release of Rs. 299.81 lakh to State Govt. of Kerala as final installment of Central Assistance for SLTC and 57 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. 2,99,81,000/- (Rupees Two Crore Ninety Nine Lakh and Eighty One Thousand only)** to State Govt. of Kerala as final installment of Central Assistance for SLTC with 5 Specialists and 57 CLTCs with 68 Specialists for FY 2024-25 under Capacity Building activities of Pradhan Mantri Awas Yojana - Urban (PMAY-U) Mission under SLS 2905 - Pradhan Mantri Awas Yojana (URBAN) through SNA SPARSH. Details are enclosed at **Annexure-I & II** and also as under:

(Rs. in lakh)

S. No.	Particulars	Total expenditure incurred by the State	Admissible expenditure as per CB norms	Admissible Central Assistance (75%)	Funds already released as 1 st installment of Central Assistance for FY 2024-25	Funds being released in this sanction as final installment of Central Assistance for FY 2024-25
i.	SLTC with 5 Specialists	41.50	41.48	31.11	0.00	31.11
ii.	57 CLTCs with 68 Specialists	361.22	358.27	268.70	0.00	268.70
Total		402.72	399.75	299.81	0.00	299.81

2. Earlier, fund of Rs. 116.29 lakh (Rs. 11.61 lakh for SLTC and Rs. 104.68 lakh for 50 CLTCs) was released to State Govt. of Kerala as 2nd & final installment of Central Assistance for SLTC with 5 Specialists and 50 CLTCs with 73 Specialists for FY 2023-24 under PMAY-U Mission vide sanction letter No. N-11015/14/2017-HFA II SECTION-MHUPA (FTS-9024354) dated 26.09.2024. The State Govt. has submitted the entire Utilization Certificate (UC) against the said release, which is **attached** herewith.

3. State Govt. of Kerala has also submitted the documents required for release of final installment of Central Assistance for SLTC with 5 Specialists and 57 CLTCs with 68 Specialists for FY 2024-25 under Capacity Building activities of PMAY-U Mission.

4. The above grant is subject to the following conditions:

- i. 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 on-boarding of the State Government on SNA SPARSH will be subject to guidelines issued by Department of Expenditure (DoE) from time to time.
5. The expenditure involved is debit 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

6. This admissible Central liability will be released to the Government of Kerala on demand through SNA SPARSH only or/and as per the latest guidelines of DoE. As the State has on-boarded 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. The State to ensure timely release of matching State share.

7. 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.

8. This issues with the concurrence of the Integrated Finance Division vide **Notes # 78-80 of even number dated 28.10.2025.**

9. The sanction has been registered at S. No. 197 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:

1. Principal Secretary, Local Self Government Department, State Govt. of Kerala, Govt. Secretariat, Annex-I, 4th Floor, Room No. 403, Thiruvananthapuram-695001
2. Accountant General (A&E), Kerala
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
10. 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

Details of SLTC for FY 2024-25 in respect of State of Kerala

Annexure-I

(Amount in Rs.)

S. No.	Designation of the Specialists	Educational Qualification	Date of Joining	Date of Resignation	No. of completed months for which Specialists have worked	Salary per month paid by the State	Admissible salary per month as per CB norms	Salary for broken months as per CB norms	Salary for completed months as per CB norms	Total expenditure as per CB norms	Total expenditure incurred by the State	Total admissible expenditure as per CB norms	Admissible Central Assistance (75%)
1	Manager Capacity Building & Livelihood - SLTC	Post Graduate	02.04.2024	31.03.2025	11	70,000	85,000	82,167	9,35,000	10,17,167	8,25,667	8,25,667	6,19,250
2	Municipal Finance Specialist, TVPM	Post Graduate	02.04.2024	31.03.2025	11	70,000	85,000	82,167	9,35,000	10,17,167	8,19,957	8,19,957	6,14,968
3	Manager Social Development SLTC	Post Graduate	02.04.2024	31.03.2025	11	70,000	85,000	82,167	9,35,000	10,17,167	8,25,667	8,25,667	6,19,250
4	MIS specialist SLTC	Post Graduate	02.04.2024	31.03.2025	11	70,000	85,000	82,167	9,35,000	10,17,167	8,39,473	8,39,473	6,29,605
5	Urban Infrastructure specialist	Graduate	02.04.2024	31.03.2025	11	70,000	70,000	67,667	7,70,000	8,37,667	8,39,473	8,37,667	6,28,250
Total						3,50,000	4,10,000	3,96,335	45,10,000	49,06,335	41,50,237	41,48,431	31,11,323 (Say Rs. 31.11 lakh)



Annexure-II
Details of CLTCs for FY 2024-25 in respect of State of Kerala

S. No.	No. of Cities included	Name of Cluster/CLTC	Urban Population	Designation of the Specialist	Educational Qualification	Date of Joining	Date of Resignation	No. of completed months for which Specialists have worked	Salary per month paid by the State	Admissible salary per month as per CB norms	Salary for broken months as per CB norms	Salary for completed months as per CB norms	Total expenditure as per CB norms	Total expenditure incurred by the State	Total admissible expenditure as per CB norms	Admissible Central Assistance (75%)
1	1	Neerinkkara	74,312	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
2	1	Nedumangad	60,161	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
3	2	Attungal Varkala	78,110	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
4				Municipal Finance Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	60,000	58,000	6,90,000	7,18,000	5,38,411	5,38,411	4,03,808
5	1	Trivandrum Corporation	9,55,494	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	60,000	58,000	6,90,000	7,18,000	5,38,411	5,38,411	4,03,808
6				Urban Infrastructure Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	60,000	58,000	6,90,000	7,18,000	5,19,540	5,19,540	3,89,655
7				Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	60,000	58,000	6,90,000	7,18,000	5,38,411	5,38,411	4,03,808
8	2	Karunagapally, South Paravur	84,652	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
9	2	Kottarakkara, Punalur	76,706	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
10	1	Kollam	3,88,288	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,32,151	5,32,151	3,99,113
11				Municipal Finance Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
12	2	Thiruvalla, Chandanassery	1,04,531	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
13	2	Adoor, Pandalam	71,731	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
14	1	Pathanamthitta Municipality	37,545	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
15	2	Cherthala, Harpad	76,811	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
16	2	Mavelikkara, Chengannur	51,818	Social Development Specialist	Graduate	02.04.2024	31.03.2025	11	45,000	35,000	33,833	3,85,000	4,18,833	5,39,661	4,18,833	3,14,125
17	1	Alappuzha	1,76,164	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
18	2	Vaikom, Ettimannur	50,227	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
19	2	Pala, Erattupetta	55,216	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
20	1	Kottayam	1,36,812	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
21	1	Thodupuzha	52,025	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,07,290	5,07,290	3,80,468
22	1	Kattana	42,646	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,36,757	5,36,757	4,02,568
23	2	Thirikkakara, Kalamassery, Perumbavoor,	1,47,809	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
24	2	Aluva	57,573	Social Development Specialist	Graduate	02.04.2024	31.03.2025	11	45,000	35,000	33,833	3,85,000	4,18,833	5,39,661	4,18,833	3,14,125
25	2	Elloor, North Paravur	67,066	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
26	2	Maradu, Thrupthura	1,48,550	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
27	2	Kohanganalam, Muvattupuzha	97,306	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
28	2	Kuttanikulam, P. Kuttanikulam, P.	44,482	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875

29				Municipal Finance Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	60,000	58,000	6,90,000	7,18,000	5,39,951	5,30,951	3,99,213
30	1	Kochi	6,01,574	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	60,000	58,000	6,80,000	7,18,000	5,39,661	5,39,661	4,04,746
31				Urban Infrastructure Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	60,000	58,000	6,80,000	7,18,000	5,39,661	5,39,661	4,04,746
32				Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	60,000	58,000	6,80,000	7,18,000	5,21,661	5,21,661	3,91,246
33	1	Guruvayur	1,28,101	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
34	2	Angamaly, Chakkady	49,481	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
35	2	Wadakkanchery	67,050	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
36	2	Kodungalloor, Irinjalakuda	62,521	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
37	2	Chavakkad, Kunnankulam	1,31,909	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,28,048	5,28,048	3,96,036
38	1	Thrissur Corporation	3,15,596	Municipal Finance Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
39	2	Palambil, Cherupullassery	72,160	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,32,955	5,32,955	3,99,716
40	2	Ottapalam, Mannarkkad	1,25,576	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
41	2	Chittur, Tatamangalam	1,62,651	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
42	2	Malappuram, Kothakkal	1,16,430	Municipal Finance Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
43	2	Valanchery, Ponnani	1,30,760	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	4,70,554	4,70,554	3,52,916
44	2	Manjeri, Perinthanippam, Nilambur	96,065	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
45	2	Kondoty, Thiruvargudi	1,26,165	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
46	1	Tharur, Parapanangadi, Tirur	1,25,582	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
47	2	Koovally, Mulakam	71,239	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
48	2	Koyilandy, Vadakara, Payyoli	83,404	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
49	1	Feroke, Ramanattukara	1,21,199	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
50	2	96,937	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875	
51	1	Kozhikode Corporation	6,09,214	Municipal Finance Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	60,000	58,000	6,80,000	7,18,000	5,39,661	5,39,661	4,04,746
52	2	Mananthavady, Sulthan batheri	90,894	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	60,000	58,000	6,80,000	7,18,000	5,39,661	5,39,661	4,04,746
53	1	Kalpetta	34,300	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
54	1	Payannur	72,111	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
55	2	Thripparamba, Anthoor	72,584	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	2,39,806	2,39,806	1,79,855
61	2			Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875

62	1	Thalassery	99,386	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
63	1	Seekeandapura m	33,194	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
64	1	Kannur	2,32,486	Municipal Finance Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
65	2	Pannoor, Kuthuparamba	92,793	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
66	2	Irity, Mattanur	84,436	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
67	2	Kahhngad, Nilswaram	1,14,044	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	4,94,997	4,94,997	3,71,248
68	1	Kazargod	54,015	Social Development Specialist	Post Graduate	02.04.2024	31.03.2025	11	45,000	45,000	43,500	4,95,000	5,38,500	5,39,661	5,38,500	4,03,875
Total	92	57	--	68	--	--	--	--	30,60,000	32,05,000	30,98,167	3,52,56,000	3,83,53,167	3,61,21,661	3,58,26,600	2,68,69,950 (Say Rs. 268.70 lakh)

(Handwritten signature)

FORM GFR 12-C

[(See Rule 239)]

FORM OF UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS)

(Where expenditure incurred by government bodies only)

Sl. No.	Letter No. and date	Amount (in lakhs)	
1.	N-11011/14/2017-HFA-II SECTION-MHUPA (FTS—9024354) dated 26/09/2024	1,16,29,000/-	Certified that out of Rs 1,16,29,000/- of grants sanctioned till the year 2024-25 in favour of Government of Kerala Under the Ministry/Department Letters Nos. given in the margin, a sum of Rs. 1,16,29,000/- (Rupees One crore sixteen lakh twenty nine thousand only) has been utilised for the purpose of salary under the Head of SLTC/CLTC under Pradhan Mantri Awas Yojana(Urban), for which it was sanctioned and balance amount of Rs.NIL remaining unutilised.
TOTAL		1,16,29,000/-	

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kind of checks exercised:

1. Cash Book.
2. Bank Pass Book.
3. Proceedings of the Executive Director and Director (A &F)

Signatory.....
 Name.....
 Designation **H. DINESHAN IAS**
Executive Director
 Date **State Poverty Eradication Mission**
Government of Kerala
 Seal **Thiruvananthapuram - 11**

Signatory.....
 Name.....
 Designation **Dr. SHARMILA MARY JOSEPH IAS**
Principal Secretary
Local Self Government Department
 Date.....
 Seal.....
Government of Kerala
Thiruvananthapuram Ph: 0471-2518008

PS: The UC shall disclose the 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.

