

DEPARTMENT OF EXPENDITURE -> PLAN FINANCE - I**MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE****FINANCE COMMISSION DIVISION****Guidelines for Release and Utilisation of grants-in-aid, other than Local Bodies Grants and Calamity Relief Grants, recommended by the Twelfth Finance Commission (TFCgrants-in-aid)****1.0 TWELFTH FINANCE COMMISSION'S RECOMMENDATIONS OF GRANTS- IN-AID AND INTER-STATE DISTRIBUTION**

1.1 The Twelfth Finance Commission (TFC) was required to make recommendations under para 4(ii) of their Terms of Reference on the principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India, and the sums to be paid to the States, which are in need of assistance by way of grants-in-aid of their revenues under Article 275 of the Constitution. TFC has given its recommendations on this term of reference, which have been accepted by the Union Government.

1.2 TFC has recommended various grants amounting to Rs. 1, 42,640 crores payable during the period 2005-10 as under:

Sl.No.	Item	Amount (Rs. crore)
1.	Post-devolution non-plan revenue deficit	56,856
2.	Education sector	10,172
3.	Health sector	5,887
4.	Maintenance of roads & bridges	15,000
5.	Maintenance of buildings	5,000
6.	Maintenance of forests	1,000
7.	Heritage conservation	625
8.	State-specific needs	7,100
9.	Local bodies	25,000
10.	Calamity relief	16,000
	Total	142,640

1.3 Non Plan Revenue Deficit Grants: TFC has assessed non-plan revenue deficit of the States on a normative basis to ensure that deficiency in fiscal capacity is corrected by the States, but inadequate revenue effort or excessive expenditure is not encouraged. TFC has recommended total non-plan revenue deficit grants of Rs. 56,855.87 crore during the award period. Fifteen States have been given non-plan revenue deficit grants for the first year, whereas only nine States would get these grants in the last year. Statewise, yearwise non-plan revenue deficit grants recommended by the TFC, given in table 10.4 of the Report, are reproduced at Annex-A.

1.4 Education and Health Sector Grants: TFC has recommended grants for States, using equalisation principle on the expenditure side, for education and health. The States, adjusted for their expenditure preference, spending less than the group average, have been provided grants-in-aid to cover 15% of the distance. Eight States have been awarded total grants-in-aid of Rs. 10,171.65 crore for education and seven States have been awarded Rs. 5,887.08 crore for health. Education sector grants, given in table 10.5 of the Report, are reproduced in Annex-B. Health sector grants, given in table 10.6 of the Report, are reproduced in Annex-C.

1.5 Maintenance of Roads and Buildings: Adopting the norms for plains and hilly areas furnished by the Ministry of Road Transport and Highways for maintenance of roads and bridges, and after applying adjustment factors, TFC has recommended a total grants-in-aid of Rs. 15,000 crore for additional

expenditure on maintenance of roads and bridges. Statewise, yearwise grants recommended for this purpose, given in table 10.7 of the Report, are reproduced at Annex-D. TFC has also recommended additional grants of Rs. 5,000 crore over this period for maintenance of public buildings. Statewise, yearwise grants recommended for this purpose, given in table 10.8 of the Report, are reproduced at Annex-E.

1.6 Additional Grants-in-Aid: TFC has recommended additional grants-in-aid for maintenance of Forests (Annex-F) and Heritage conservation (Annex-G).

1.7 State Specific Needs grants: TFC has recommended a total grant of Rs. 7,100 crore for pressing State specific need. State specific needs identified for grants and grant recommended for each such specific need is at Annex-H.

2.0 CONDITIONS FOR RELEASE OF GRANTS

2.1 There are no conditionalities attached to the release of Non Plan Revenue Deficit Grants.

2.2 Equalisation grants for education and health sector are provided as additionality to the normal expenditure by the States. These grants are to be utilised only for the respective sectors (non-plan) i.e. major head 2202 in the case of education and major heads 2210 and 2211 in the case of health. TFC has specified conditionalities governing the release and utilisation of these grants. Common conditionalities specified for education and health sector for release given in annexure 10.1 of the Report are reproduced at Annex-I. The expenditure projected by the TFC for education sector, both normal and from this grant, given at annexure 10.2 and for health sector given at annexure 10.3 of the Report are reproduced at Annex-J and Annex-K respectively.

2.3 Maintenance grants for roads and buildings sector are also provided as additionality to the normal expenditure by the States. TFC has specified conditionalities governing the release and utilisation of these grants. Common conditionalities specified for roads and buildings sector for release given in annexure 10.4 of the Report are reproduced at Annex-L. The expenditure projected by the TFC for roads and bridges sector, both normal and from this grant, given at annexure 10.5 and for public buildings sector given at annexure 10.6 of the Report are reproduced at Annex-M and Annex-N respectively.

2.4 Maintenance grants for forest and heritage conservation are also provided as additionality to the normal expenditure by the States.

2.5 Specific needs grants can only be spent for the specific needs identified.

3.0 MONITORING AGENCY

3.1 Every State shall constitute a high level committee (HLC) to ensure proper utilisation of these grants-in-aid.

3.2 The HLC shall be headed by the Chief Secretary to the State Government and will include the Finance Secretary and Secretaries of the concerned Departments of the State Government as members.

3.3 HLC shall be responsible for the following:

a. According approval to the projects at the beginning of every year to be undertaken in each sector, quantifying the targets, both in physical and financial terms, and laying down a time-table for achievement of specific milestones; and

b. Monitoring both physical and financial targets and ensuring adherence to the specific conditionalities in respect of each grant, wherever applicable.

3.4 HLC shall meet at least once in every quarter to review the utilisation of grants and to

issue directions for mid-course correction, if considered necessary. Minutes of HLC meetings shall be provided to the Government of India, Ministry of Finance, Department of Expenditure (Finance Commission Division) for information.

3.5 A Central Review Committee will be constituted in the Government of India, headed by Secretary to Government of India, Ministry of Finance, Department of Expenditure to review the releases and utilisation of grants. The composition of the Central Review Committee would be as follows:

(a)	Secretary (Expenditure)	Chairman
(b)	Addl. Secretary, DEA	Member
(c)	Addl. Secretary, MoHRD dealing with elementary education	Member
(d)	Addl. Secretary, MoH&FW dealing with primary health care	Member
(e)	Joint Secretary (Budget)	Member
(f)	A nominee of MoRTH, not below the rank of Joint Secretary, dealing with maintenance of roads	Member
(g)	Joint Secretary – (PF.I)	Member Secretary

4.0 MODE OF RELEASE OF GRANTS IN AID TO STATES.

4.1 Non-plan revenue deficit grants recommended for specified States would be released in 12 equal monthly instalments in the first week of every month.

4.2 Equalisation grants for education and health would be released in two instalments, normally in the months of May and November, depending upon satisfaction of conditions specified above.

4.3 Maintenance grants for roads and bridges, public buildings, and forest and heritage conservation would also be released in two instalments, normally in the months of May and November, depending upon satisfaction of conditions specified above.

4.4 A schedule of phasing of State specific grants would be drawn, taking into consideration the demands of each project, as assessed by the State HLC. Grants for the year 2006-07 would be released in four quarterly instalments in May, August, November and February for the requirement assessed for the year, and subsequent yearly releases for FY 2007-08 and 2008-09 would be made when 75% of the grants released are certified to have been utilised. Grants for 2009-10 would be released in two instalments. First instalment would be released when 90% of the grant is certified to have been utilised and the remaining 10% would be released when completion certificate is provided by the State.

5.0 AUDIT BY THE CONTROLLER AND AUDITOR GENERAL

5.1 The Comptroller and Auditor General of India would be expected to audit the release and use of the grants-in-aid within the time and for the purposes mentioned by the TFC, reproduced above. GOI may take appropriate decision about withholding grants to a State, if the CAG reports that the State allowed the grants to be used for purposes other than the ones for which they were provided.

(S.C.Garg)
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Ministry of Finance
Department of Expenditure
(Finance Commission Division)

Annex A

Grant-in-aid for Non-Plan Revenue Deficit (2005-10)

(Rs. in crore)

State	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
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1	2	3	4	5	6	7
Arunachal Pradesh	271.84	262.94	293.07	273.92	256.11	1357.88
Assam	305.67	Nil	Nil	Nil	Nil	305.67
Himachal Pradesh	2164.12	2107.14	2120.96	1991.64	1818.52	10202.38
Jammu & Kashmir	2458.56	2446.64	2552.18	2510.64	2385.44	12353.46
Kerala	470.37	Nil	Nil	Nil	Nil	470.37
Manipur	808.39	841.17	889.10	918.50	934.82	4391.98
Meghalaya	376.67	359.02	393.24	355.78	312.15	1796.86
Mizoram	537.19	556.52	605.17	634.00	644.91	2977.79
Nagaland	993.65	1037.66	1124.44	1168.17	1212.58	5536.50
Orissa	488.04	Nil	Nil	Nil	Nil	488.04
Punjab	1556.83	922.64	653.20	Nil	Nil	3132.67
Sikkim	66.81	47.06	52.86	21.94	Nil	188.67
Tripura	1041.91	1064.30	1122.91	1131.90	1133.18	5494.20
Uttaranchal	1112.91	1064.30	1115.02	992.02	830.43	5114.68
West Bengal	2438.90	605.82	Nil	Nil	Nil	3044.72
Total States	15091.86	11315.21	10922.15	9998.51	9528.14	56855.87

Annex B

Grants-in-aid for Education Sector (major head 2202)

(Rs. in crore)

State	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
1	2	3	4	5	6	7
Assam	183.20	200.60	219.66	240.53	263.38	1107.37
Bihar	443.99	486.17	532.36	582.93	638.31	2683.76
Jharkhand	107.82	118.06	129.28	141.56	155.01	651.73
Madhya Pradesh	76.03	83.25	91.16	99.82	109.30	459.56
Orissa	53.49	58.57	64.13	70.22	76.89	323.30
Rajasthan	20.00	20.00	20.00	20.00	20.00	100.00
Uttar Pradesh	736.87	806.87	883.52	967.45	1059.36	4454.07
West Bengal	64.83	70.99	77.73	85.11	93.20	391.86
Total States	1686.23	1844.51	2017.84	2207.62	2415.45	10171.65

Annex C

Grants-in-aid for Health Sector (major head 2210 & 2211)

(Rs. in crore)

State	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
1	2	3	4	5	6	7
Assam	153.58	171.24	190.93	212.89	237.38	966.02
Bihar	289.30	322.57	359.66	401.02	447.14	1819.69
Jharkhand	57.39	63.99	71.35	79.55	88.70	360.98
Madhya Pradesh	28.88	32.20	35.90	40.03	44.63	181.64
Orissa	31.22	34.81	38.81	43.28	48.25	196.37
Uttar Pradesh	367.63	409.90	457.04	509.60	568.21	2312.38
Uttaranchal	10.00	10.00	10.00	10.00	10.00	50.00
Total States	938.00	1044.71	1163.69	1296.37	1444.31	5887.08

Annex D

Grants-in-aid for Maintenance of Roads & Bridges

(Rs. in crore)

State	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
1	2	3	4	5	6	7
Andhra Pradesh	0.00	245.03	245.03	245.03	245.03	980.12
Arunachal Pradesh	0.00	11.09	11.09	11.09	11.09	44.36
Assam	0.00	82.53	82.53	82.53	82.53	330.12
Bihar	0.00	77.34	77.34	77.34	77.34	309.36
Chhattisgarh	0.00	65.60	65.60	65.60	65.60	262.40
Goa	0.00	9.87	9.87	9.87	9.87	39.48
Gujarat	0.00	223.80	223.80	223.80	223.80	895.20
Haryana	0.00	45.68	45.68	45.68	45.68	182.72
Himachal Pradesh	0.00	65.41	65.41	65.41	65.41	261.64
Jammu & Kashmir	0.00	29.42	29.42	29.42	29.42	117.68
Jharkhand	0.00	102.26	102.26	102.26	102.26	409.04
Karnataka	0.00	364.53	364.53	364.53	364.53	1458.12
Kerala	0.00	160.58	160.58	160.58	160.58	642.32
Madhya Pradesh	0.00	146.72	146.72	146.72	146.72	586.88
Maharashtra	0.00	297.42	297.42	297.42	297.42	1189.68
Manipur	0.00	19.24	19.24	19.24	19.24	76.96
Meghalaya	0.00	21.60	21.60	21.60	21.60	86.40
Mizoram	0.00	10.53	10.53	10.53	10.53	42.12
Nagaland	0.00	30.22	30.22	30.22	30.22	120.88
Orissa	0.00	368.77	368.77	368.77	368.77	1475.08
Punjab	0.00	105.24	105.24	105.24	105.24	420.96
Rajasthan	0.00	158.33	158.33	158.33	158.33	633.32
Sikkim	0.00	4.66	4.66	4.66	4.66	18.64
Tamil Nadu	0.00	303.60	303.60	303.60	303.60	1214.40
Tripura	0.00	15.37	15.37	15.37	15.37	61.48
Uttar Pradesh	0.00	600.79	600.79	600.79	600.79	2403.16
Uttaranchal	0.00	81.14	81.14	81.14	81.14	324.56
West Bengal	0.00	103.23	103.23	103.23	103.23	412.92
Total States	0.00	3750.00	3750.00	3750.00	3750.00	15000.00

Annex E

Grants-in-aid for Maintenance of Public Buildings

(Rs. in crore)

State	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
1	2	3	4	5	6	7
Andhra Pradesh	0.00	60.64	60.63	60.63	60.63	242.53
Arunachal Pradesh	0.00	14.35	14.35	14.36	14.36	57.42
Assam	0.00	57.66	57.66	57.66	57.66	230.64
Bihar	0.00	89.90	89.90	89.91	89.90	359.61
Chhattisgarh	0.00	45.78	45.77	45.77	45.77	183.09
Goa	0.00	6.05	6.05	6.04	6.04	24.18
Gujarat	0.00	50.90	50.90	50.90	50.91	203.61
Haryana	0.00	37.95	37.95	37.95	37.95	151.80
Himachal Pradesh	0.00	36.90	36.90	36.90	36.90	147.60
Jammu & Kashmir	0.00	41.14	41.14	41.13	41.13	164.54
Jharkhand	0.00	39.90	39.90	39.90	39.91	159.61
Karnataka	0.00	51.28	51.28	51.28	51.28	205.12
Kerala	0.00	25.88	25.88	25.87	25.87	103.50
Madhya Pradesh	0.00	110.76	110.76	110.75	110.75	443.02
Maharashtra	0.00	55.90	55.90	55.90	55.91	223.61

Manipur	0.00	9.42	9.43	9.43	9.43	37.71
Meghalaya	0.00	8.75	8.76	8.75	8.76	35.02
Mizoram	0.00	5.82	5.82	5.82	5.83	23.29
Nagaland	0.00	11.54	11.55	11.54	11.54	46.17
Orissa	0.00	97.28	97.28	97.29	97.29	389.14
Punjab	0.00	37.95	37.95	37.95	37.95	151.80
Rajasthan	0.00	53.27	53.27	53.27	53.28	213.09
Sikkim	0.00	8.04	8.03	8.04	8.04	32.15
Tamil Nadu	0.00	60.64	60.63	60.63	60.63	242.53
Tripura	0.00	12.53	12.53	12.53	12.52	50.11
Uttar Pradesh	0.00	150.07	150.07	150.08	150.06	600.28
Uttaranchal	0.00	24.40	24.40	24.40	24.40	97.60
West Bengal	0.00	45.30	45.31	45.32	45.30	181.23
Total States	0.00	1250.00	1250.00	1250.00	1250.00	5000.00

Annex F

Grants-in-aid for Maintenance of Forests

(Rs. in crore)

State	Forest Area (Sq.Km.)	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
1	2	3	4	5	6	7	8
Andhra Pradesh	44637	13.00	13.00	13.00	13.00	13.00	65.00
Arunachal Pradesh	68045	20.00	20.00	20.00	20.00	20.00	100.00
Assam	27714	8.00	8.00	8.00	8.00	8.00	40.00
Bihar	5720	1.00	1.00	1.00	1.00	1.00	5.00
Chhattisgarh	56448	17.00	17.00	17.00	17.00	17.00	85.00
Goa	2095	0.60	0.60	0.60	0.60	0.60	3.00
Gujarat	15152	4.00	4.00	4.00	4.00	4.00	20.00
Haryana	1754	0.40	0.40	0.40	0.40	0.40	2.00
Himachal Pradesh	14360	4.00	4.00	4.00	4.00	4.00	20.00
Jammu & Kashmir	21237	6.00	6.00	6.00	6.00	6.00	30.00
Jharkhand	22637	6.00	6.00	6.00	6.00	6.00	30.00
Karnataka	36991	11.00	11.00	11.00	11.00	11.00	55.00
Kerala	15560	5.00	5.00	5.00	5.00	5.00	25.00
Madhya Pradesh	77265	23.00	23.00	23.00	23.00	23.00	115.00
Maharashtra	47482	14.00	14.00	14.00	14.00	14.00	70.00
Manipur	16926	6.00	6.00	6.00	6.00	6.00	30.00
Meghalaya	15584	6.00	6.00	6.00	6.00	6.00	30.00
Mizoram	17494	5.00	5.00	5.00	5.00	5.00	25.00
Nagaland	13345	5.00	5.00	5.00	5.00	5.00	25.00
Orissa	48838	15.00	15.00	15.00	15.00	15.00	75.00
Punjab	2432	0.40	0.40	0.40	0.40	0.40	2.00
Rajasthan	16367	5.00	5.00	5.00	5.00	5.00	25.00
Sikkim	3193	1.60	1.60	1.60	1.60	1.60	8.00
Tamil Nadu	21482	6.00	6.00	6.00	6.00	6.00	30.00
Tripura	7065	3.00	3.00	3.00	3.00	3.00	15.00
Uttar Pradesh	13746	4.00	4.00	4.00	4.00	4.00	20.00
Uttaranchal	23938	7.00	7.00	7.00	7.00	7.00	35.00
West Bengal	10693	3.00	3.00	3.00	3.00	3.00	15.00
Total States	668200	200.00	200.00	200.00	200.00	200.00	1000.00

Annex G

Grants-in-aid for Heritage Conservation

(Rs. in crore)

State	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
1	2	3	4	5	6	7
Andhra Pradesh	0.00	10.00	10.00	10.00	10.00	40.00
Arunachal Pradesh	0.00	1.25	1.25	1.25	1.25	5.00
Assam	0.00	5.00	5.00	5.00	5.00	20.00
Bihar	0.00	10.00	10.00	10.00	10.00	40.00
Chhattisgarh	0.00	2.50	2.50	2.50	2.50	10.00
Goa	0.00	5.00	5.00	5.00	5.00	20.00
Gujarat	0.00	6.25	6.25	6.25	6.25	25.00
Haryana	0.00	3.75	3.75	3.75	3.75	15.00
Himachal Pradesh	0.00	2.50	2.50	2.50	2.50	10.00
Jammu & Kashmir	0.00	2.50	2.50	2.50	2.50	10.00
Jharkhand	0.00	2.50	2.50	2.50	2.50	10.00
Karnataka	0.00	12.50	12.50	12.50	12.50	50.00
Kerala	0.00	6.25	6.25	6.25	6.25	25.00
Madhya Pradesh	0.00	5.00	5.00	5.00	5.00	20.00
Maharashtra	0.00	12.50	12.50	12.50	12.50	50.00
Manipur	0.00	1.25	1.25	1.25	1.25	5.00
Meghalaya	0.00	1.25	1.25	1.25	1.25	5.00
Mizoram	0.00	1.25	1.25	1.25	1.25	5.00
Nagaland	0.00	1.25	1.25	1.25	1.25	5.00
Orissa	0.00	12.50	12.50	12.50	12.50	50.00
Punjab	0.00	2.50	2.50	2.50	2.50	10.00
Rajasthan	0.00	12.50	12.50	12.50	12.50	50.00
Sikkim	0.00	1.25	1.25	1.25	1.25	5.00
Tamil Nadu	0.00	10.00	10.00	10.00	10.00	40.00
Tripura	0.00	1.25	1.25	1.25	1.25	5.00
Uttar Pradesh	0.00	12.50	12.50	12.50	12.50	50.00
Uttaranchal	0.00	1.25	1.25	1.25	1.25	5.00
West Bengal	0.00	10.00	10.00	10.00	10.00	40.00
Total States	0.00	156.25	156.25	156.25	156.25	625.00

Annex H

Grants-in-aid for the specific needs of the States

State	Purpose	Amount (Rs. Crore)
Andhra Pradesh	i) Drinking water supply to fluoride-affected areas	325
	ii) Improving the socio-economic conditions of the people living in the remote areas	175
Arunachal Pradesh	i) Treasury buildings	10
Assam	i) Development of Urban areas	121
	ii) Health Infrastructure	9

Bihar	i) Technical Education	50
	ii) Establishment of Administrative Training Institute	50
	iii) E -Governance	40
	iv) Construction of Homes under Juvenile Justice Act and improvement of remand home, after-care home and residential school for the handicapped	20
	v) Improvement of urban water supply and drainage	180
	vi) Fire Services	10
	vii) Construction of residential schools and hostels for SC/ST/OBC	50
Chhattisgarh	i) Development of State Capital at Raipur	200
	ii) Improving the police infrastructure	100
Goa	i) Health infrastructure	10
Gujarat	i) Salinity ingress	200
Haryana	i) Water logging/salinity and declining water table	100
Himachal Pradesh	i) Development of urban areas	50
Jammu & Kashmir	i) Tourism related schemes	90
	ii) Construction of Public Service Commission building at Jammu	10
Jharkhand	i) Development of State Capital at Ranchi	200
	ii) Special needs of police force	130
Karnataka	i) General administration	250
	ii) Use service and sports facilities	100
	iii) Improvement of police administration	100
	iv) Improvement of health services	150
Kerala	i) Inland waterways and canals	225
	ii) Coastal zone management	175
	iii) Improvement of quality of school education	100
Madhya Pradesh	i) Development of tourism	67
	ii) Development of road infrastructure	208
	iii) Development of urban areas	25
Maharashtra	i) Infrastructure for women and child development programme	50
	ii) Coastal and eco-tourism	250

Manipur	i) Secretariat Complex	3.50
	ii) Sports Complex	15
	iii) Loktak lake	11.50
State	Purpose	Amount (Rs. Crore)
Meghalaya	i) Zoological park	30
	ii) Botanical Garden	5
Mizoram	i) Bamboo flowering	40
	ii) Sports complex	25
Nagaland	i) Health facilities	15
	ii) Assembly secretariat	30
Orissa	i) Consolidation and strengthening eco restoration work in the Chilika lake	30
	ii) Sewerage system for Bhubaneswar	140
Punjab	i) Stagnant agriculture	96
Rajasthan	i) Indira Gandhi Nahar Pariyojana	300
	ii) Meeting drinking water scarcity in border and desert districts	150
Sikkim	i) Construction of airport	100
Tamil Nadu	i) Development of urban areas	250
	ii) Sea erosion and coastal area protection works	50
Tripura	i) Construction of Capital Complex	28
	ii) Establishment of a 150 bedded hospital for Dhalai District at Kulai	11
	iii) Construction of model prison at Bishalgarh	10
Uttar Pradesh	i) renovation of more than 100 year old collectorate buildings	60
	ii) Accelerating the development of Bundelkhand and eastern regions	700
	iii) Development of urban areas	40
Uttaranchal	i) Development of State Capital	200
	ii) Promotion of tourism	35
	iii) Health infrastructure	5
West Bengal	i) Arsenic contamination of ground water	600
	ii) Problems relating to erosion by Ganga-Padma river in Malda and Murshidabad districts	190
	iii) Development of Sundarbans Regions	100

Annex I

Conditionality for Release of Grants-in-aid for Education (major head 2202) and Health (major heads 2210 & 2211)

1. The grant should be utilised only for meeting the non-plan revenue expenditure under the respective major heads (i.e. 2202 in the case of education and major heads 2210 & 2211 in the case of health)
2. The grant may be allocated in two equal instalments in each financial year. While there will be no pre-condition for release of the first instalment in any year, the second instalment will be released on the fulfillment of the conditions laid down in para 3 below.
3. Pre-conditions for release of the second instalment in a year will be as follows :

Year	Condition for release of second instalment
2005-06	2005-06 BE under NPPE of the relevant head should not be less than the projected "total NPPE" for 2005-06, as shown in annexure 10.2/10.3
2006-07	2006-07 BE under NPPE of the relevant head should not be less than the projected "total NPPE" for 2006-07, as shown in annexure 10.2/10.3. And 2005-06 RE for NPPE of the relevant head should not be less than the total of "normal expenditure" as shown in annexure 10.2/10.3 plus the actual release of the "grant" for 2005-06.
2007-08	2007-08 BE under NPPE of relevant head should not be less than the projected "total NPPE" for 2007-08, as shown in annexure 10.2/10.3. And Actuals of 2005-06 for NPPE of the relevant head should not be less than the total of "normal expenditure" as shown in annexure 10.2/10.3 plus the actual release of the "grant" for 2005-06.
2008-09	2008-09 BE under NPPE of the relevant head should not be less than the projected "total NPPE" for 2008-09, as shown in annexure 10.2/10.3. And Actuals of 2006-07 for NPPE of the relevant head should not be less than the total of "normal expenditure" as shown in annexure 10.2/10.3 plus the actual release of the "grant" for 2006-07.

2009-10	2009-10 BE under NPRE of the relevant head should not be less than the projected "total NPRE" for 2009-10, as shown in annexure 10.2/10.3.
	And
	Actuals of 2007-08 for NPRE of relevant head should not be less than the total of "normal expenditure" as shown in annexure 10.2/10.3 plus the actual release of the "grant" for 2007-08.

Annex J

Projection for Non-Plan Revenue Expenditure on Education (MH 2202)

(Rs. in crore)

State	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
1	2	3	4	5	6	7
Assam	2125.60	2327.54	2548.65	2790.77	3055.90	12848.46
Normal Expenditure	183.20	200.60	219.66	240.53	263.38	1107.37
Grant	2308.80	2528.14	2768.31	3031.30	3319.28	13955.83
Total NPRE						
Bihar	3376.63	3697.41	4048.66	4433.29	4854.45	20410.44
Normal Expenditure	443.99	486.17	532.36	582.93	638.31	2683.76
Grant	3820.62	4183.58	4581.02	5016.22	5492.76	23094.20
Total NPRE						
Jharkhand	1177.70	1289.58	1412.09	1546.24	1693.13	7118.74
Normal Expenditure	107.82	118.06	129.28	141.56	155.01	651.73
Grant	1285.52	1407.64	1541.37	1687.80	1848.14	7770.47
Total NPRE						
Madhya Pradesh	2056.74	2252.13	2466.08	2700.36	2956.89	12432.20
Normal Expenditure	76.03	83.25	91.16	99.82	109.30	459.56
Grant	2132.77	2335.38	2557.24	2800.18	3066.19	12891.76
Total NPRE						

Orissa	1886.98	2066.24	2262.54	2477.48	2712.84	11406.08
Normal Expenditure	53.49	58.57	64.13	70.22	76.89	323.30
Grant	1940.47	2124.81	2326.67	2547.70	2789.73	11729.38
Total NPRE						
Rajasthan	3960.41	4336.65	4748.63	5199.75	5693.72	23939.16
Normal Expenditure	20.00	20.00	20.00	20.00	20.00	100.00
Grant	3980.41	4356.65	4768.63	5219.75	5713.72	24039.16
Total NPRE						
Uttar Pradesh	6510.06	7128.52	7805.73	8547.27	9359.27	39350.85
Normal Expenditure	736.87	806.87	883.52	967.45	1059.36	4454.07
Grant	7246.93	7935.39	8689.25	9514.72	10418.63	43804.92
Total NPRE						
West Bengal	5029.25	5507.03	6030.19	6603.06	7230.35	30399.88
Normal Expenditure	64.83	70.99	77.73	85.11	93.20	391.86
Grant	5094.08	5578.02	6107.92	6688.17	7323.55	30791.74
Total NPRE						
Total Normal Expenditure	26123.37	28605.10	31322.57	34298.22	37556.55	157905.81
Total Grant	1686.23	1844.51	2017.84	2207.62	2415.45	10171.65
Grand Total NPRE	27809.60	30449.61	33340.41	36505.84	39972.00	168077.46

Annex K

Projection for Non-Plan Revenue Expenditure on Health Sector (MH 2210 & 2211)

(Rs. in crore)

State	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
1	2	3	4	5	6	7
Assam	196.94	219.58	244.84	272.99	304.39	1238.74
Normal Expenditure	153.58	171.24	190.93	212.89	237.38	966.02
Grant	350.52	390.82	435.77	485.88	541.77	2204.76
Total NPRE						

Bihar	500.82	558.41	622.63	694.23	774.07	3150.16
Normal Expenditure	289.30	322.57	359.66	401.02	447.14	1819.69
Grant	790.12	880.98	982.29	1095.25	1221.21	4969.85
Total NPRE						
Jharkhand	219.74	245.01	273.19	304.60	339.63	1382.17
Normal Expenditure	57.39	63.99	71.35	79.55	88.70	360.98
Grant	277.13	309.00	344.54	384.15	428.33	1743.15
Total NPRE						
Madhya Pradesh	607.66	677.55	755.46	842.34	939.21	3822.22
Normal Expenditure	28.88	32.20	35.90	40.03	44.63	181.64
Grant	636.54	709.75	791.36	882.37	983.84	4003.86
Total NPRE						
Orissa	434.88	484.90	540.66	602.83	672.16	2735.43
Normal Expenditure	31.22	34.81	38.81	43.28	48.25	196.37
Grant	466.10	519.71	579.47	646.11	720.41	2931.80
Total NPRE						
Uttar Pradesh	1610.74	1795.97	2002.51	2232.80	2489.57	10131.59
Normal Expenditure	367.63	409.90	457.04	509.60	568.21	2312.38
Grant	1978.37	2205.87	2459.55	2742.40	3057.78	12443.97
Total NPRE						
Uttaranchal	161.73	180.32	201.06	224.18	249.96	1017.25
Normal Expenditure	10.00	10.00	10.00	10.00	10.00	50.00
Grant	171.73	190.32	211.06	234.18	259.96	1067.25
Total NPRE						
Total Normal Expenditure	3732.51	4161.74	4640.35	5173.97	5768.99	23477.56
Total Grant	938.00	1044.71	1163.69	1296.37	1444.31	5887.08
Grand Total NPRE	4670.51	5206.45	5804.04	6470.34	7213.30	29364.64

Annex L

Conditionality for Release of Grants-in-aid for Maintenance of Roads & Bridges (major head 3054-sub major heads 03 & 04) and for Maintenance of Buildings (major head 2059-minor head 053 under various sub major heads)

1. These grants should be spent on non-salary maintenance items for Roads & Bridges and for Buildings.

2. The grants meant for buildings should be spent only on public buildings other than residential.
3. These grants should be budgeted and spent for meeting the non-plan revenue expenditure under the heads (major head 3054-sub major head 03&04 in case of Roads & Bridges, and major head 2059-minor head 053 under various sub major heads in case of Buildings).
4. The grants may be allocated in two equal instalments in a financial year. While there will be no pre-conditions for release of the first instalment in any year, the second instalment will be released on the fulfilment of the conditions laid down in para 5 below.
5. Pre-conditions for release of the second instalment in a year will be as follows:

Year	Conditions for release of second instalment
2006-07	2006-07 BE under NPRE of the relevant major heads (major head-3054 for Roads & Bridges and major head 2059 for Buildings) should not be less than the projected "total NPRE" for 2006-07 as shown in annexure 10.5/10.6. And 2005-06 RE for NPRE of the relevant major head should not be less than the projected "normal expenditure" for 2005-06 as shown in annexure 10.5/10.6.
2007-08	2007-08 BE under NPRE of the relevant head should not be less than the projected "total NPRE" for 2007-08 as shown in annexure 10.5/10.6. And 2005-06 (Actuals) for NPRE of the relevant major head should not be less than the projected "normal expenditure" for 2005-06, as shown in the annexure 10.5/10.6.
2008-09	2008-09 BE under NPRE of the relevant head should not be less than the projected "total NPRE" for 2008-09 as shown in annexure 10.5/10.6. And 2006-07 (Actuals) under NPRE of the relevant head should not be less than the total of projected "normal expenditure" for 2006-07 as shown in annexure 10.5./10.6 plus the actual release of "grant" for 2006-07.
2009-10	2009-10 (BE) NPRE of the relevant head should not be less than the projected "total NPRE" for 2009-10 as shown an annexure 10.5/10.6. And 2007-08 (Actuals) under NPRE of the relevant head should not be less than the total of projected "normal expenditure" for 2007-08 as shown in annexure 10.5/10.6 plus the actual release of "grants" for 2007-08.

Annex M

Projection of Non-Plan Revenue Expenditure for Roads and Bridges (MH 3054)

(Rs. in crore)

Sl.No	State	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
1	2	3	4	5	6	7	8

1	Andhra Pradesh	675.37	709.14	744.60	781.83	820.92	3731.86
a	Normal Expenditure	0.00	245.03	245.03	245.03	245.03	980.12
b	Grant	675.37	954.17	989.63	1026.86	1065.95	4711.98
c	Total NPRE						
2	Arunachal Pradesh	15.73	16.52	17.34	18.21	19.12	86.92
a	Normal Expenditure	0.00	11.09	11.09	11.09	11.09	44.36
b	Grant	15.73	27.61	28.43	29.30	30.21	131.28
c	Total NPRE						
3	Assam	300.62	315.65	331.43	348.00	365.40	1661.10
a	Normal Expenditure	0.00	82.53	82.53	82.53	82.53	330.12
b	Grant	300.62	398.18	413.96	430.53	447.93	1991.22
c	Total NPRE						
4	Bihar	258.90	271.84	285.44	299.71	314.69	1430.58
a	Normal Expenditure	0.00	77.34	77.34	77.34	77.34	309.36
b	Grant	258.90	349.18	362.78	377.05	392.03	1739.94
c	Total NPRE						
5	Chhattisgarh	203.23	213.39	224.06	235.26	247.02	1122.96
a	Normal Expenditure	0.00	65.60	65.60	65.60	65.60	262.40
b	Grant	203.23	278.99	289.66	300.86	312.62	1385.36
c	Total NPRE						
6	Goa	37.25	39.11	41.07	43.12	45.28	205.83
a	Normal Expenditure	0.00	9.87	9.87	9.87	9.87	39.48
b	Grant	37.25	48.98	50.94	52.99	55.15	245.31
c	Total NPRE						
7	Gujarat	435.62	457.40	480.27	504.29	529.50	2407.08
a	Normal Expenditure	0.00	223.80	223.80	223.80	223.80	895.20
b	Grant	435.62	681.20	704.07	728.09	753.30	3302.28
c	Total NPRE						

8	Haryana	141.92	149.01	156.46	164.29	172.50	784.18
a	Normal Expenditure	0.00	45.68	45.68	45.68	45.68	182.72
b	Grant	141.92	194.69	202.14	209.97	218.18	966.90
c	Total NPRE						
9	Himachal Pradesh	292.75	307.39	322.76	338.89	355.84	1617.63
a	Normal Expenditure	0.00	65.41	65.41	65.41	65.41	261.64
b	Grant	292.75	372.80	388.17	404.30	421.25	1879.27
c	Total NPRE						
10	Jammu and Kashmir	37.53	39.40	41.37	43.44	45.62	207.36
a	Normal Expenditure	0.00	29.42	29.42	29.42	29.42	117.68
b	Grant	37.53	68.82	70.79	72.86	75.04	325.04
c	Total NPRE						
11	Jharkhand	92.05	96.65	101.48	106.56	111.89	508.63
a	Normal Expenditure	0.00	102.26	102.26	102.26	102.26	409.04
b	Grant	92.05	198.91	203.74	208.82	214.15	917.67
c	Total NPRE						

1	2	3	4	5	6	7	8
12	Karnataka	237.96	249.86	262.35	275.47	289.24	1314.88
a	Normal Expenditure	0.00	364.53	364.53	364.53	364.53	1458.12
b	Grant	237.96	614.39	626.88	640.00	653.77	2773.00
c	Total NPRE						
13	Kerala	448.92	471.36	494.93	519.68	545.66	2480.55
a	Normal Expenditure	0.00	160.58	160.58	160.58	160.58	642.32
b	Grant	448.92	631.94	655.51	680.26	706.24	3122.87
c	Total NPRE						

14	Madhya Pradesh	259.31	272.28	285.89	300.18	315.19	1432.85
a	Normal Expenditure	0.00	146.72	146.72	146.72	146.72	586.88
b	Grant	259.31	419.00	432.61	446.90	461.91	2019.73
c	Total NPRE						
15	Maharashtra	1065.74	1119.03	1174.98	1233.73	1295.42	5888.90
a	Normal Expenditure	0.00	297.42	297.42	297.42	297.42	1189.68
b	Grant	1065.74	1416.45	1472.40	1531.15	1592.84	7078.58
c	Total NPRE						
16	Manipur	48.29	50.71	53.24	55.91	58.70	266.85
a	Normal Expenditure	0.00	19.24	19.24	19.24	19.24	76.96
b	Grant	48.29	69.95	72.48	75.15	77.94	343.81
c	Total NPRE						
17	Meghalaya	52.50	55.13	57.88	60.78	63.81	290.10
a	Normal Expenditure	0.00	21.60	21.60	21.60	21.60	86.40
b	Grant	52.50	76.73	79.48	82.38	85.41	376.50
c	Total NPRE						
18	Mizoram	21.76	22.85	23.99	25.19	26.45	120.24
a	Normal Expenditure	0.00	10.53	10.53	10.53	10.53	42.12
b	Grant	21.76	33.38	34.52	35.72	36.98	162.36
c	Total NPRE						
19	Nagaland	11.35	11.92	12.52	13.14	13.80	62.73
a	Normal Expenditure	0.00	30.22	30.22	30.22	30.22	120.88
b	Grant	11.35	42.14	42.74	43.36	44.02	183.61
c	Total NPRE						

20	Orissa	170.59	179.12	188.08	197.48	207.36	942.63
a	Normal Expenditure	0.00	368.77	368.77	368.77	368.77	1475.08
b	Grant	170.59	547.89	556.85	566.25	576.13	2417.71
c	Total NPRE						
21	Punjab	106.27	111.58	117.16	123.02	129.17	587.20
a	Normal Expenditure	0.00	105.24	105.24	105.24	105.24	420.96
b	Grant	106.27	216.82	222.40	228.26	234.41	1008.16
c	Total NPRE						
22	Rajasthan	181.37	190.43	199.96	209.95	220.45	1002.16
a	Normal Expenditure	0.00	158.33	158.33	158.33	158.33	633.32
b	Grant	181.37	348.76	358.29	368.28	378.78	1635.48
c	Total NPRE						
23	Sikkim	17.84	18.73	19.67	20.65	21.68	98.57
a	Normal Expenditure	0.00	4.66	4.66	4.66	4.66	18.64
b	Grant	17.84	23.39	24.33	25.31	26.34	117.21
c	Total NPRE						
24	Tamil Nadu	474.06	497.77	522.66	548.79	576.23	2619.51
a	Normal Expenditure	0.00	303.60	303.60	303.60	303.60	1214.40
b	Grant	474.06	801.37	826.26	852.39	879.83	3833.91
c	Total NPRE						

1	2	3	4	5	6	7	8
25	Tripura	40.04	42.04	44.14	46.35	48.66	221.23
a	Normal Expenditure	0.00	15.37	15.37	15.37	15.37	61.48
b	Grant	40.04	57.41	59.51	61.72	64.03	282.71
c	Total NPRE						

26	Uttar Pradesh	555.23	582.99	612.14	642.75	674.89	3068.00
a	Normal Expenditure	0.00	600.79	600.79	600.79	600.79	2403.16
b	Grant	555.23	1183.78	1212.93	1243.54	1275.68	5471.16
c	Total NPRE						
27	Uttaranchal	46.11	48.41	50.83	53.37	56.04	254.76
a	Normal Expenditure	0.00	81.14	81.14	81.14	81.14	324.56
b	Grant	46.11	129.55	131.97	134.51	137.18	579.32
c	Total NPRE						
28	West Bengal	189.35	198.82	208.76	219.20	230.16	1046.29
a	Normal Expenditure	0.00	103.23	103.23	103.23	103.23	412.92
b	Grant	189.35	302.05	311.99	322.43	333.39	1459.21
c	Total NPRE						
	Total Normal Expenditure	6417.66	6738.53	7075.46	7429.24	7800.69	35461.58
	Total Grant	0.00	3750.00	3750.00	3750.00	3750.00	15000.00
	Grand Total NPRE	6417.66	10488.53	10825.46	11179.24	11550.69	50461.58

Notes: 1. Grant referred to above are for major head 3054 – sub major heads 03 and 04 – non-plan.

2. Normal expenditure referred to above is under major head 3054 – non-plan.

Annex N

Projection of Non-Plan Revenue Expenditure for Buildings (MH 2059 & 2216)

(Rs. in crore)

SI.No	State	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
1	2	3	4	5	6	7	8
1	Andhra Pradesh	74.62	78.35	82.27	86.38	90.70	412.32
a	Normal Expenditure	0.00	60.64	60.63	60.63	60.63	242.53
b	Grant	74.62	138.99	142.90	147.01	151.33	654.85
c	Total NPRE						

2	Arunachal Pradesh	28.98	30.43	31.95	33.54	35.22	160.12
a	Normal Expenditure	0.00	14.35	14.35	14.36	14.36	57.42
b	Grant	28.98	44.78	46.30	47.90	49.58	217.54
c	Total NPRE						
3	Assam	113.48	119.15	125.11	131.37	137.93	627.04
a	Normal Expenditure	0.00	57.66	57.66	57.66	57.66	230.64
b	Grant	113.48	176.81	182.77	189.03	195.59	857.68
c	Total NPRE						
4	Bihar	120.97	127.01	133.36	140.03	147.03	668.40
a	Normal Expenditure	0.00	89.90	89.90	89.91	89.90	359.61
b	Grant	120.97	216.91	223.26	229.94	236.93	1028.01
c	Total NPRE						
5	Chhattisgarh	68.23	71.64	75.22	78.98	82.93	377.00
a	Normal Expenditure	0.00	45.78	45.77	45.77	45.77	183.09
b	Grant	68.23	117.42	120.99	124.75	128.70	560.09
c	Total NPRE						
6	Goa	26.86	28.20	29.61	31.09	32.65	148.41
a	Normal Expenditure	0.00	6.05	6.05	6.04	6.04	24.18
b	Grant	26.86	34.25	35.66	37.13	38.69	172.59
c	Total NPRE						
7	Gujarat	209.88	220.38	231.40	242.97	255.12	1159.75
a	Normal Expenditure	0.00	50.90	50.90	50.90	50.91	203.61
b	Grant	209.88	271.28	282.30	293.87	306.03	1363.36
c	Total NPRE						

8	Haryana	75.56	79.33	83.30	87.47	91.84	417.50
a	Normal Expenditure	0.00	37.95	37.95	37.95	37.95	151.80
b	Grant	75.56	117.28	121.25	125.42	129.79	569.30
c	Total NPRE						
9	Himachal Pradesh	68.72	72.15	75.76	79.55	83.52	379.70
a	Normal Expenditure	0.00	36.90	36.90	36.90	36.90	147.60
b	Grant	68.72	109.05	112.66	116.45	120.42	527.30
c	Total NPRE						
10	Jammu & Kashmir	153.04	160.69	168.73	177.16	186.03	845.65
a	Normal Expenditure	0.00	41.14	41.14	41.13	41.13	164.54
b	Grant	153.04	201.83	209.87	218.29	227.16	1010.19
c	Total NPRE						
11	Jharkhand	74.84	78.58	82.51	86.64	90.97	413.54
a	Normal Expenditure	0.00	39.90	39.90	39.90	39.91	159.61
b	Grant	74.84	118.48	122.41	126.54	130.88	573.15
c	Total NPRE						
12	Karnataka	298.74	313.68	329.36	345.83	363.12	1650.73
a	Normal Expenditure	0.00	51.28	51.28	51.28	51.28	205.12
b	Grant	298.74	364.96	380.64	397.11	414.40	1855.85
c	Total NPRE						

1	2	3	4	5	6	7	8
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13	Kerala	114.15	119.86	125.85	132.14	138.75	630.75
a	Normal Expenditure	0.00	25.88	25.88	25.87	25.87	103.50
b	Grant	114.15	145.74	151.73	158.01	164.62	734.25
c	Total NPRE						
14	Madhya Pradesh	130.20	136.71	143.55	150.72	158.26	719.44
a	Normal Expenditure	0.00	110.76	110.76	110.75	110.75	443.02
b	Grant	130.20	247.47	254.31	261.47	269.01	1162.46
c	Total NPRE						
15	Maharashtra	724.77	761.00	799.05	839.01	880.96	4004.79
a	Normal Expenditure	0.00	55.90	55.90	55.90	55.91	223.61
b	Grant	724.77	816.90	854.95	894.91	936.87	4228.40
c	Total NPRE						
16	Manipur	33.04	34.69	36.43	38.25	40.16	182.57
a	Normal Expenditure	0.00	9.42	9.43	9.43	9.43	37.71
b	Grant	33.04	44.11	45.86	47.68	49.59	220.28
c	Total NPRE						
17	Meghalaya	52.76	55.40	58.17	61.08	64.13	291.54
a	Normal Expenditure	0.00	8.75	8.76	8.75	8.76	35.02
b	Grant	52.76	64.15	66.93	69.83	72.89	326.56
c	Total NPRE						
18	Mizoram	18.62	19.55	20.53	21.56	22.64	102.90
a	Normal Expenditure	0.00	5.82	5.82	5.82	5.83	23.29
b	Grant	18.62	25.37	26.35	27.38	28.47	126.19
c	Total NPRE						

19	Nagaland	106.99	112.34	117.95	123.85	130.04	591.17
a	Normal Expenditure	0.00	11.54	11.55	11.54	11.54	46.17
b	Grant	106.99	123.88	129.50	135.39	141.58	637.34
c	Total NPRE						
20	Orissa	162.86	171.00	179.55	188.53	197.95	899.89
a	Normal Expenditure	0.00	97.28	97.28	97.29	97.29	389.14
b	Grant	162.86	268.28	276.83	285.82	295.24	1289.03
c	Total NPRE						
21	Punjab	250.35	262.86	276.01	289.81	304.30	1383.33
a	Normal Expenditure	0.00	37.95	37.95	37.95	37.95	151.80
b	Grant	250.35	300.81	313.96	327.76	342.25	1535.13
c	Total NPRE						
22	Rajasthan	92.98	97.63	102.51	107.64	113.02	513.78
a	Normal Expenditure	0.00	53.27	53.27	53.27	53.28	213.09
b	Grant	92.98	150.90	155.78	160.91	166.30	726.87
c	Total NPRE						
23	Sikkim	14.33	15.04	15.80	16.59	17.41	79.17
a	Normal Expenditure	0.00	8.04	8.03	8.04	8.04	32.15
b	Grant	14.33	23.08	23.83	24.63	25.45	111.32
c	Total NPRE						
24	Tamil Nadu	175.31	184.07	193.28	202.94	213.09	968.69
a	Normal Expenditure	0.00	60.64	60.63	60.63	60.63	242.53
b	Grant	175.31	244.71	253.91	263.57	273.72	1211.22
c	Total NPRE						

25	Tripura	54.60	57.33	60.19	63.20	66.36	301.68
a	Normal Expenditure	0.00	12.53	12.53	12.53	12.52	50.11
b	Grant	54.60	69.86	72.72	75.73	78.88	351.79
c	Total NPRE						
26	Uttar Pradesh	539.72	566.71	595.04	624.80	656.04	2982.31
a	Normal Expenditure	0.00	150.07	150.07	150.08	150.06	600.28
b	Grant	539.72	716.78	745.11	774.88	806.10	3582.59
c	Total NPRE						

1	2	3	4	5	6	7	8
27	Uttaranchal	121.60	127.68	134.06	140.76	147.80	671.90
a	Normal Expenditure	0.00	24.40	24.40	24.40	24.40	97.60
b	Grant	121.60	152.08	158.46	165.16	172.20	769.50
c	Total NPRE						
28	West Bengal	303.80	318.99	334.94	351.69	369.27	1678.69
a	Normal Expenditure	0.00	45.30	45.31	45.32	45.30	181.23
b	Grant	303.80	364.29	380.25	397.01	414.57	1859.92
c	Total NPRE						
	Total Normal Expenditure	4210.00	4420.45	4641.49	4873.58	5117.24	23262.76
	Total Grant	0.00	1250.00	1250.00	1250.00	1250.00	5000.00
	Grand Total NPRE	4210.00	5670.45	5891.49	6123.58	6367.24	28262.76

Notes: 1. Grant referred to above are for major head 2059 – minor head 053 under various sub major heads – non-plan.

2. Normal expenditure referred to above is under major heads 2059 & 2216 – non-plan.