

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Budget Estimates-2021-22 (Vote on Account) – Release of Budget along with instructions for incurring expenditure during the first three months of the Financial Year 2021-22 i.e., 1st April, 2021 to 30th June, 2021 – Orders – Issued.

FINANCE (BUDGET- I) DEPARTMENT

G.O.Ms.No.21

Dated: 30.03.2021.

Read the following:-

- Ref: 1. G.O.Ms.No.101, Finance (Budget-I) Department, dated 12-08-2015.
2. G.O.Ms.No.69, Finance (Budget-I) Department, dated 14-08-2019
3. G.O.Ms.No.130, Finance (Budget-I) Department, dated 26.09.2019
4. G.O.Ms.No.146, Finance (Budget-I) Department, dated 08.11.2019
5. G.O. Ms.No.19, Finance (Budget-I) Department, dated 28 .03.2021.

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ORDER:

In the G.O. 5th read above, a copy of the Andhra Pradesh Appropriation (Vote-on Account) Ordinance 2021 is communicated to all the Departments of Secretariat and Heads of Departments. The amounts indicated against each demand is approximately equivalent to the requirement for the first three months for the Financial Year 2021-22. The aforesaid ordinance enables all the departments to incur expenditure from the Consolidated Fund of the State till the full Budget for 2021-22 is passed.

2. In the G.O. 1st read above, the Government has instituted the Comprehensive Budget Release Order (CBRO) process for streamlining the budget distribution process by the departments to the concerned implementing agencies and facilitate timely availability of funds as per their work plans and priorities. As per this, issuance of the CBRO, based on the distribution of budget by the Chief Controlling Officers (CCOs) to the Sub-Controlling Officers (SCOs) and Drawing and Disbursement Officers (DDOs), is a pre-requisite to incur expenditure.

3. In view of the Appropriation Ordinance 2021 approved by H.E Governor of Andhra Pradesh, vide the reference 5th cited, Government after careful consideration, hereby order to dispense with the issuance of CBROs & thereupon order to release the Vote on Account Budget 2021-22 to the concerned Departments/CCOs for enabling them to incur expenditure against the same duly taking into account the following:

- a. The total expenditure to be incurred for the first three months of Vote on Account period in the FY 2021-22, i.e. from 1st April 2021 to 30th June 2021, under each Demand, should not exceed the amounts as authorized by H.E. Governor of Andhra Pradesh and specified in AP Appropriation (Vote on Account) Ordinance, 2021.
- b. **HODs/CCOs should use the ‘Budget Distribution - Vote on Account’ tile in the CFMS and carryout further distributions, as needed.**
- c. In respect of Centrally Assisted State Development Schemes under Group Sub- Head (GSH) 12 & corresponding Matching State Share provided under GSH 06, the Budget will be released, through a specific Budget Release Order (BRO) except salary Heads, only on receipt of the funds from Government of India and the concerned funding agency.

- d. In case of Externally Aided Projects under GSH 03 and RIDF Schemes under GSH 07, that operate on reimbursement basis, where the State has to incur the expenditure first, the Budget is considered as released and therefore, there is no need for the issuance of BRO to incur the expenditure. This is applicable for only DH/SDH 270 and 530.
- e. For loan repayments under MH 6003 / MH 6004 and interest payments under MH 2049, the FMUs should coordinate with the concerned departments to obtain the exact requirements based on the schedule of repayments and make appropriate provisions for the period of Vote on Account through BROs, if not already provided for.
- f. In respect to the Capital Head of Accounts (other than GHs 12&06) related to Works Expenditure of all the departments, the budget should not be distributed to the DDOs. The Budget control shall be observed at the level of HoD only. The bills of Capital Head of Accounts (other than GHs 12 & 06) related to the Works Expenditure will be allowed up to the Budget provision only. No bill shall be permitted to be uploaded, when sufficient Budget is not available under the relevant Heads. In respect of works under DH 270 – Minor Works and DH/SDH 310/319, bills also will be allowed up to the Budget provision only.
- g. Vide the G.O.Ms.No.1, Finance (Budget.I) Department, Dated 08.01.2021, the Government have dispensed with sub detailed Heads 311 and 312 under various Corporations/societies /Universities / Boards/Academy etc. **Operational guidelines pertaining to the same will be issued separately.**
- h. Government have also dispensed with the DH/SDH 310/312 under various State Development Schemes under control of Government Departments. The Finance Department has created suitable DH/SDH instead of the earlier 310/312 under State Development Schemes. **The Finance (FMU) Sections shall indicate that the Drawl mode for State Development Schemes is only by DV Bills.**
- i. Any budget provision made under the HOAs with DH 800. User Charges, will not be considered for an automatic distribution. All permissions hitherto granted to the respective departments, shall be reviewed a fresh & revalidated/updated by the Finance Department and BROs shall be issued, wherever necessary, in consultation with Budget Section.
- j. Provisions made for New Schemes in budget for 2021-22 will be considered for release only after receipt of proposals from the concerned Departments with detailed work plan and budget. Specific BROs will be issued for the same.
- k. HOAs under the following combinations are ordered to be operated as BRO items and therefore expenditure in these HOA combinations can be incurred only after the issue of BROs:
- i. All DH/SDH under 170 –Training.
 - ii. All DH/SDH under 200–Other Administrative Expenses (except 200/207 Medical Expenses (non-employees)).
 - iii. All DH/SDH combinations 210 - Materials and Supplies (except 210/212 Drugs and Medicines).
 - iv. DH/SDH combinations 260/261–Advertisements–Print Media; 260/262 Advertisements – Electronic Media; and 260/263 –Outdoor Advertisements.
 - v. DH/SDH combination 300/303–TA/DA to Contract Employees.

- vi. All DH/SDH combinations 330. Subsidies.
 - vii. All DH/SDH under 360 - Fees, Fines & Refunds.
 - viii. DH/SDH combination 410/411. Secret Service Expenditure
 - ix. DH/SDH combinations 500/501 – Compensation (Non-R&R) and 500/502 – R&R Cash Benefits.
 - x. DH/SDH combination 510/512 – Purchase of Motor Vehicles.
 - xi. DH/SDH combination 520/521 – Purchase of Machinery & Equipment.
 - xii. DH/SDH combination 540/541 – Investments.
 - xiii. DH/SDH combination 560/561 – Repayment of Borrowings.
 - xiv. All DH/SDH combinations 800. User charges
 - xv. All DH/SDH combinations 900. DBT – Grants-in-Aid (Except YSR Pension Kanuka)
 - xvi. 7610-00-800-00-04-001-000 VN – Expenditure relating to Employees Festival Advance
- l. Re-appropriation will not be entertained for the first three months of F.Y.2021-22 at HODs level. If any amount is required to be re-appropriated, within the Grant available, then it shall be done at the Finance Department level only. However, re-appropriation shall not be permitted from salary Heads, travel expenses, 130/131. Service Postage and Telephone, 130/133. Water and Electricity Charges, 130/134. Hiring of Private Vehicles, 140/141 Rents, Rates and Taxes, 210/211. Materials and Supplies, 270/272. Maintenance, 310 Grant in Aid salaries and others, 330. Subsidies and 340 Scholarships & Stipends, 510/512 Purchase of Motor Vehicles. 530 Major works, 520 Machinery & Equipment, 900. Direct Benefit Transfers and New Schemes.
- m. HOAs with the following combinations are ordered to be operated in relaxation of Budget Control:
- i. All DH/SDH under DH 010 – Salaries (Including under GSH.12& 06)
 - ii. All DH/SDH under DH 040 – Pensions
 - iii. All DH/SDH under DH 020 – Wages (with Financial concurrence) (Including under GSH.12& 06)
 - iv. All DH/SDH under DH 060 – GIA Salaries (Only for the cases migrated to HRMS Payroll, rest will operate as budget controlled)
 - v. All DH/SDH – under DH 070 – Work Charged Employees (Including under GSH.12& 06)
 - vi. All DH/SDH under Arrear Pensions (090) (Including under GSH.12& 06)
 - vii. All DH/SDH under Arrear Salaries (100) (Including under GSH.12& 06)
 - viii. Fixed Travelling Allowance (110/114)
 - ix. Payments to Home Guards - 280/282 (With Financial concurrence only)
 - x. Payments to Anganwadi Workers – 280/283
 - xi. Honorarium to V.R.A's – 280/286 (Sanctioned posts only)
 - xii. Payments to Asha Workers -290/291 (With financial concurrence)
 - xiii. DH/SDH under DH 290/293 (Payments to Village Volunteers)
 - xiv. DH/SDH under DH 290/294 (Payments to Ward Volunteers)
 - xv. Payments to Tribal Community Health workers – 290/295 (with Financial concurrence)
 - xvi. DH/SDH – 300/301 – Individual Contract Employees (against sanctioned post and with Finance concurrence) (Including under GH.12& 06)
 - xvii. DH/SDH – 300/302- Other Contractual Services (Sanctioned against vacant post and with Finance Concurrence) (Including under GSH.12& 06)
 - xviii. DH/SDH – 310/317 – Ex-gratia – sanctioned on specific orders from case to case (Including under GSH.12& 06)
 - xix. DH/SDH – 310/318 – Obsequies Charges (Including under GSH.12& 06)

- xx. All HOAs under MH 2245 – Relief on Account of Natural Calamities, except that of SMH 80
- xxi. All HOAs under MH 2071 – Pensions and Other Retirement Benefits
- xxii. 2225-01-800-12-04-310-312 VN- Expenditure pertaining to SC/ST Atrocities Act
- xxiii. 2235-60-104-00-04-500-501 VN – Expenditure relating to Booster Scheme

4. The Vote on Account Budget for the first three months of the financial year 2021-22 is enabled in the CFMS and the detailed Budget Estimates are made available for viewing by all the Departments under the **'Budget Distribution - Vote on Account'** tile within the CFMS.

5. The budget pertaining to any Grant shall not be locked at any particular DDO/DDOs level. The HODs/CCOs shall ensure that surrender/redistribution during the Vote on Account period of three months is nil/minimal. Keeping in view the outbreak of covid-19 Pandemic, all the HODs/CCOs are hereby requested to give strict instructions to all their subordinate offices to prioritize the expenditure and eliminate avoidable expenditure.

6. All Heads of the Departments / Secretariat Departments, Director of Treasuries and Accounts, Pay and Accounts Officer, Director of Works and Accounts are requested to follow these instructions scrupulously while auditing the bills. In case of any clarifications, they are requested to reach out to the concerned FMUs, Budget I & II wings of the Finance Department.

7. The CEO, APCFSS shall make the necessary arrangements in the CFMS software & provide online facility to all the concerned Departments /HoDs to enable the Budget 2021-22 (Vote on Account) for distribution to the concerned subordinate offices upto DDO level through the online portal for the three months period and for incurring of expenditure accordingly in addition to ensuring that the guidelines herein under this order are appropriately configured, maintained, monitored and reported from time to time basis.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SHAMSHER SINGH RAWAT
PRINCIPAL FINANCE SECRETARY

To

All Departments of Secretariat/ Heads of Departments
The CEO, APCFSS, Ibrahimpatnam
The Prl. Accountant General (A&E), AP, Hyderabad
The Prl. Accountant General (Audit), A.P. Hyderabad
The DTA/DWA/PAO, AP Ibrahimpatnam.

Copy to

PS to Prl. Secretary to Chief Minister/ PS to Chief Secretary
The Registrar General, High Court of Andhra Pradesh, Amaravati
PS to PFS/Secy. (RM&FP) Spl. Secretary (B,IF&HR)/Spl. Secy.
All officers and staff of Finance Department

//FORWARDED :: BY ORDER//


SECTION OFFICER