

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Budget Estimates-2020-21 (Vote on Account) – Release of Budget along with instructions for incurring expenditure during the first three months of the Financial Year 2020-21 i.e., 1st April, 2020 to 30th June, 2020 – Orders – Issued.

FINANCE (BUDGET- I) DEPARTMENT

G.O.Ms.No.28

**Dated 06.04.2020.
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.101, Finance (Budget-I) Department, dated 14.08.2019
4. G.O.Ms.No.130, Finance (Budget-I) Department, dated 26.09.2019
5. G.O.Ms.No.141, Finance (Budget-I) Department, dated 25.10.2019
6. G.O.Ms.No.146, Finance (Budget-I) Department, dated 08.11.2019
7. G.O. Ms.No.25, Finance (Budget-I) Department, dated 28.03.2020.

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ORDER:

In the G.O. 7th read above, a copy of the Andhra Pradesh Appropriation (Vote-on Account) Ordinance 2020, has been communicated to all the Departments of Secretariat and Heads of Departments. The amounts indicated against each demand are approximately equivalent to the first three months provision of the Budget 2020-21. The above ordinance enables the departments to incur expenditure from the Consolidated Fund of the State till the full Budget for 2020-21 is passed.

2. In the G.O. 1st read above, Government has instituted the Comprehensive Budget Release Order (CBRO) process for streamlining the budget distribution process by the departments to the 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 the reference 2nd cited, Government have reclassified the Object Heads & their drawl procedure and in the reference 3rd cited, the details were given regarding the DH/SDHs exempted from budget control, HoAs required BRO & HoAs under CBRO which required financial concurrence etc. Further, vide reference 4th to 6th cited, some modifications/exemptions were made to the Government order issued vide 2nd and 3rd cited.

4. In view of the circumstances explained in the references 1st to 6th cited & the Appropriation Ordinance 2020 approved by the H.E Governor of Andhra Pradesh vide the reference 7th cited, Government after careful consideration, hereby order to dispense with the issue of CBROs & thereupon order to release the Vote on Account Budget 2020-21 to the 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 2020-21, i.e. from 1st April 2020 to 30th June 2020, under each Demand, should not exceed the amounts as authorized by the H.E. Governor and specified in the AP Appropriation (Vote on Account) Ordinance, 2020.
- b. HODs/CCOs should use the '*Budget Distribution - Vote on Account*' tile within the CFMS and carryout further distributions, as needed.
- c. In respect of the Centrally Assisted State Development Schemes under Group Sub- Head (GSH) 12 and corresponding Matching State Share provided under GSH 06, Budget will be released, through a specific Budget Release Order (BRO), 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 a BRO to incur the expenditure. This is applicable for only DH/SDH 270 and 530
- e. Provisions made for New Schemes in the Vote on Account budget for 2020-21 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.
- f. 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.
- g. In respect to the Capital Head of Accounts (other than GHs 12&06) related to Works Expenditure of all departments, the budget should not be distributed to the DDOs. The Budget control must be observed at the level of HoD only. Further, for those bills that have sufficient fund available at the HoD level, must be sent for the Audit to the Works PAOs and the rest shall be maintained a separate queue at the HOD level, after the DDOs submit the same. Once sufficient budget is made available by the Government, the bills will be cleared from the HOD queue on the seniority basis from their submission date. However, in respect of works under DH 270 – Minor Works and DH/SDH 310/319, bills will be allowed up to the Budget provision only.
- h. Any budget provisions under the HOAs with DH 800. User Charges, will not be considered for an automatic distribution. All permissions hitherto granted to the respective departments, will have to be freshly reviewed and revalidated/updated by the Finance Department and BROs shall be issued wherever necessary in consultation with Budget Section.
- i. 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. DH/SDH combinations 210/211. Materials and Supplies, 210/214 – Fee of Software Licenses; 210/217 – Purchase of Furniture & Fixtures; 210/219 – Software Development;
 - iv. DH/SDH combinations 260/261 – Advertisements – Print Media; 260/262 – Advertisements – Electronic Media; and 260/263 – Outdoor Advertisements;
 - v. All DH/SDH under 360 - Fees, Fines & Refunds;

- vi. DH/SDH combinations 500/501 – Compensation (Non-R&R) and 500/502 – R&R Cash Benefits;
 - vii. DH/SDH combination 510/512 – Purchase of Motor Vehicles;
 - viii. DH/SDH combination 520/521 – Purchase of Machinery & Equipment;
 - ix. DH/SDH combination 540/541 – Investments;
 - x. DH/SDH combination 560/561 – Repayment of Borrowings;
 - xi. DH/SDH combination 410/411 – Secret Services Expenditure
- j. No re-appropriation will be entertained for the first three months of F.Y.2020-21 at HODs level. If any amount is required to be re-appropriated within the Grant available it should be done at Finance Department only. However, No re-appropriation is allowed 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, 310/311. Grant in Aid salaries, 310/312. Other Grant in Aid, 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.
- k. No works will be allowed to be sanctioned under DH/SDH 310/312 and 530/532 going forward.
1. HOAs with the following combinations are ordered to be operated in relaxation of Budget Control:
- i. All DH/SDH under DH 010 – Salaries
 - ii. All DH/SDH under DH 040 – Pensions
 - iii. All DH/SDH under DH 020 – Wages (with Financial concurrence)
 - 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
 - vi. All DH/SDH under Arrear Pensions (090)
 - vii. All DH/SDH under Arrear Salaries (100)
 - 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)
 - xvii. DH/SDH – 300/302- Other Contractual Services (Sanctioned against vacant post and with Finance Concurrence)
 - xviii. DH/SDH – 310/317 – Ex-gratia Payments (accidental death/ compassionate appointment) – sanctioned on specific orders from case to case
 - xix. DH/SDH – 310/318 – Obsequies Charges
 - 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. 2225-01-800-11-04-310-312VN and 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
xxiv. 7610-00-800-00-04-001-000 VN – Expenditure relating to Employees Festival Advance

5. The Vote on Account Budget for the first three months of the financial year 2020-21 is loaded into the CFMS and the detailed Budget Estimates are made available to view by all the Departments under the **'Budget Distribution - Vote on Account'** tile within the CFMS.

6. No budget pertaining to any Grant shall be locked at any particular DDO/DDOs. HODs/CCOs shall make sure that surrender redistribution process during there months shall be minimal. Due to outbreak of covid-19, all the HODs/CCOs are hereby requested to give all their subordinate offices to prioritize the expenditure.

7. All Heads of the Departments / Secretariat Departments, Director of Treasuries and Accounts, Pay and Accounts Officer, Directorate 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.

8. The CEO, APCFSS is requested to make necessary arrangements in CFMS package and provide online facility to all the Departments of Secretariat/HoDs to enable the Budget 2020-21 (Vote on Account) for distribution to the subordinate offices upto DDO level through online portal for the three months period and 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
All Heads of Departments
The Chief Executive Officer, APCFSS Ibrahimpatnam
The Prl. Accountant General (A&E), AP, Hyderabad
The Prl. Accountant General (Audit), A.P., Hyderabad
The Director of Treasuries & Accounts, Ibrahimpatnam.
The Pay & Accounts Officer, Ibrahimpatnam.
The Director of Works and Accounts, A.P., Ibrahimpatnam

Copy to:

PS to Prl. Secretary to Chief Minister/ PS to Chief Secretary
The Registrar General, High Court of Andhra Pradesh, Amaravati
The Secretary, Andhra Pradesh Public Service Commission, Vijayawada
PS to PFS/Spl. Secretary (B&IF)
All officers and staff of Finance Department

//FORWARDED:: BY ORDER//


SECTION OFFICER