



**GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT**

Budget – Classification of Accounts – Standardization of Object Heads – Revised Object Heads – Adoption in the State Government Accounts – Orders – Issued.

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**FINANCE (BUDGET-I) DEPARTMENT**

**G.O. MS. No.: 69**

**Dated: 14.08.2019  
Read the following:-**

- 1.) GO Ms. No. 304, Dated 03.09.1994 of Finance & Planning (FW-BG) Department.
- 2.) GO Ms. No. 664, Dated 27.10.2001 of Finance (Budget-I) Department.
- 3.) GO Ms. No. 87, Dated 31.01.2002 of Finance (TFR) Department.
- 4.) GO Ms. No. 75, Dated 03.04.2014 of Finance (TFR) Department.
- 5.) GO Ms. No. 57, Dated 07.04.2017 of Finance (Budget-I) Department.

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**ORDER:**

Under Article 150 of the Constitution, the accounts of the Union and State Governments shall be kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word 'Form' used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

2. In pursuance of the powers vested under Article 150 of the Constitution, the President has prescribed the principles of accounting and classification, the classification structure and the loans of account up to minor head level, for classification of the various types of transactions of Government, the form in which the Treasuries, Public Works Accounts, Forest Divisions, etc., shall keep the initial and subsidiary accounts and the form in which they shall render accounts to the Accountant General. One of the important characteristics of the accounting structure is the uniformity in classification of transactions of the Union and the State Governments which enable a comprehension and comparison of the enormous size and variety of financial transactions of the Central and State Governments. The general structure of the budget is the same as the structure of the accounts.

3. Classification of transactions in Government Accounts on a function-cum-programme

basis was introduced from 1st April, 1974. This functional classification was evolved with the twin objectives of reflecting Government transactions in terms of functions, programmes and schemes and securing correspondence between accounting classification and plan heads of development. The Comptroller and Auditor General of India prescribed a new List of Major heads and minor heads to come into force with effect from 1st April 1974. Andhra Pradesh Government adopted these heads, and currently updated up to the latest correction slip, leaving certain functions and programmes that were not needed by the State Government.

4. As a measure towards streamlining the primary break-up of the provisions and identify the sources granularly, Government of Andhra Pradesh has adopted, over a period of time, a seven tier Head of Account (HOA) structure. This structure is as follows:

- **Major Head (MH)**: A main head of account for the purpose of recording and classifying the receipts and disbursements relating to the functions of the Government. This is represented by a four digit code.
- **Sub-Major Head (SMH)**: The Major heads are sub divided in some cases into sub major heads. Sub major heads are opened under a major head to record those transactions which are of a distinct nature and are of sufficient importance to be recorded exclusively, but at the same time allied to the function of the major head. The head of account relating to each such sub division is termed as “sub major head” and this is represented by a two digit budget code.
- **Minor Head (M.H.)**: A head subordinate to a Major Head or Sub-Major Head representing a specific programme and it is represented by a three digit code.
- **Group Sub Head (GSH)**: GSH represents a similar group of schemes which are implemented under a separate funding pattern and is represented by a two digit code.
- **Sub-Head (SH)**: A head subordinate to a minor head. It indicates schemes for programmes or administrative set-up in the case of non-plan expenditure. This is noted with a two digit budget code.
- **Object Head (OH)**: Object Head is a combination of Detailed Head (DH) and Sub-Detailed Head (SDH) and forms the lowest accounting unit under which the transactions of the Government are recorded in the account and is the lowest unit for which figures are given in the Budget Estimates. On the expenditure side of the account, particularly in respect of the heads of account within the Consolidated Fund, the object heads are primarily intended for effective control over expenditure through breakup of the expenditure on a scheme, activity or organization in terms of inputs or objects. They also constitute the primary units of appropriation for the purpose of the demands for grants. A DH and SDH are represented by two separate three digit codes for the purposes of budget.
- **Sub-Detailed Head (SDH)**: Denotes break-up of detailed heads, wherever necessary, and possible. This is denoted by a three digit code, e.g. 011 Pay; 281 Pleaders Fees; 532 Lands under the respective three digit DHs 010 Salaries; 280 Professional Services and 530 Major Works.

5. While, there are different interpretations of this, at Government of Andhra Pradesh

the sixth and seventh tier of classification together are called as Object Head, i.e. the Detailed Head and Sub-detailed Head put together are known as Object Head. The unit of appropriation shall normally be the detailed head. Being the objects of expenditure, the name Object Head is appropriate and form the last tier of classification of the HOA. Together, they help in having an itemized control of expenditure and indicate the object or nature of expenditure on a scheme or activity or organization in terms of inputs such as 'Salaries', 'Office Expenses', 'Grants-in-Aid', 'Loans', 'Investments'.

6. Recognizing the fact that taking up of activities under a Programme of a Function may vary from state to state as also from time to time, the State Government is permitted at their own level to open through their Budget Wing new Sub-Heads and Object Heads, as may be needed to suit its own requirements. Basically, this would mean that the tiers below the Minor Head are under the control of State Government and hence Group Sub-Head at Government of Andhra Pradesh falls under the purview of state. In the existing structure of classification, the object heads as specified in the reference 2nd read above are being followed to record the various items of expenditure in the Government Accounts suggested by the Controller General of Accounts from the Financial Year 2002-03.

7. Vide reference 5th read above, Government has implemented the Comprehensive Financial Management System (CFMS) and the budget management function, including the maintenance of HOAs, is a part of this system. With this implementation, the Government is looking to address certain long-standing issues and concerns with respect to the classification of expenditure and the controls and audit mechanisms. During the reviews in the run up to the full Budget 2019-20, a strong need for granularity, classification of expenditure and understanding the items of expenditure across various programmes, schemes and organizations was identified. Towards this, a team of representatives from the Finance Department, Directorate of Treasuries and Accounts and Andhra Pradesh Centre for Financial Systems & Services were tasked to review the current list of Object Heads and propose a revised standard taking into account the revised needs of the Government.

8. In this backdrop, the team has proposed certain changes at the Object Head level as a first step. Majority of the proposed changes are included in the full Budget for the financial year 2019-20. Prior to the release of the budget to incur expenditure, it is required to define the items of expenditure allowed under each Object Head and also propose control, audit and reporting protocols. After careful examination, Government has decided to implement the revised structure of Object Heads – Detailed Head (DH) and Sub-Detailed Head (SDH) with immediate effect in the current financial year 2019-20. The revised list of Object Heads, in the Annexure I to this G.O., is hereby notified to be adopted and therefore implemented in supersession of any existing orders, memos, circulars or notes. Henceforth, the accounts will also be rendered with these units of expenditure classification. Further, as part of this standardization and streamlining process, certain DH/SDHs are decided to be withdrawn and blocked from further use. These combinations as listed in Annexure II to this G.O. are now being notified to be dropped from use and shall not be considered in incurring expenditure or in accounts. Further, the Annexure III details the drawl procedures for each

of these combinations and also outlines the types of expenditure items that shall be covered in these combinations. In addition, the broad audit parameters that are required to be followed while scrutinizing the bills at the respective Treasuries, PAO and Works PAOs, over and above the existing Audit procedures/practices in vogue, are outlined in Annexure III for the purposes of reiteration, and not as a substitution.

9. All the Departments of Secretariat, Heads of Department, PD Administrators and the officials dealing with the Budget are requested to study the Annexures carefully and take necessary action for adopting the revised Object Heads in the Government transactions with immediate effect in this F.Y. 2019-20. **The Director of Treasuries and Accounts; the Pay and Accounts Officer; the Director of Works and Accounts; and the Chief Executive Officer, APCFSS; shall take necessary action for conducting training classes to all stakeholders on the revised Object Heads so as to acquaint them with the revised structure of classification in addition to the adherence to the Audit items reiterated in the Annexure III.**

10. The CEO, APCFSS shall make necessary changes to CFMS and enable the budget management, in addition to ensuring that the appropriate validations are built-in.

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

**SHAMSHER SINGH RAWAT  
PRINCIPAL FINANCE SECRETARY TO GOVERNMENT**

To  
All the Secretariat Departments  
All the Heads of the Departments  
All the District Collectors  
The Accountant General (A&E), AP  
The Director, Treasuries & Accounts, Ibrahimpatnam  
The Pay & Accounts Officer, Ibrahimpatnam  
The Director, Works Accounts, Ibrahimpatnam  
The Dy. Directors/ District Treasury Offices  
The CEO, APCFSS  
Copy to:  
All FMUs and Officers in Finance Department  
The PS to Chief Secretary  
The PS' to the officers in CMO  
The PS to PFS/Spl. Secretary (B&IF)  
SF/SCS

**//FORWARDED::BY ORDER//**

**SECTION OFFICER**

**ANNEXURE I to G.O. MS. No.: 69, Dt.: 14.08.2019**

**LIST OF OBJECT HEADS (REVISED)**  
*Standard Objects of Expenditure (Detailed Heads of Account)*

<b>DH/ SDH</b>	<b>Description</b>
<b>010</b>	<b>Salaries</b>
011	Pay
012	Allowances
013	Dearness Allowance
014	Sumptuary Allowance
015	Interim Relief
016	House Rent Allowance
017	Medical Reimbursement
018	Encashment of Earned Leave
019	Leave Travel Concession
<b>020</b>	<b>Wages</b>
021	Part Time Contingent Employees
022	Full Time Contingent Employees
023	Daily Wage Employees
024	Hourly Wage Employees
<b>030</b>	<b>Overtime Allowance</b>
031	Overtime Allowance
032	Night Duty Allowance
<b>040</b>	<b>Pensionary Charges</b>
041	Pensions
042	Gratuities
043	Medical Reimbursement
<b>050</b>	<b>Rewards</b>
051	Rewards
052	Awards
053	Trophies/Mementoes
<b>060</b>	<b>GIA Salaries</b>
061	GIA Pay
062	GIA Allowances
063	GIA Dearness Allowance
065	GIA Interim Relief
066	GIA House Rent Allowance
067	GIA Medical Reimbursement
068	GIA Encashment of Earned Leave
069	GIA Leave Travel Concession
<b>070</b>	<b>Work Charged Establishment Salaries</b>
071	WC Pay
072	WC Allowances

<b>DH/ SDH</b>	<b>Description</b>
073	WC Dearness Allowance
075	WC Interim Relief
076	WC House Rent Allowance
077	WC Medical Reimbursement
078	WC Encashment of Earned Leave
<b>090</b>	<b>Arrear Pensions</b>
091	Arrear Pension
093	Arrear DA
094	Arrear IR
<b>100</b>	<b>Arrear Salaries</b>
101	Arrear Pay
102	Arrear Allowance
103	Arrear DA
105	IR Arrear
106	Arrear HRA
<b>110</b>	<b>Domestic Travel Expenses</b>
111	Travelling Allowance
112	Bus Warrants
113	T.A./D.A. to Non-Official Members
114	Fixed Travelling Allowance
115	Conveyance Allowance
116	TA/DA to Work Charged Employees
<b>120</b>	<b>Foreign Travel Expenses</b>
121	Foreign Travel Expenses
122	Foreign Travel TA/DA to non-official members
<b>130</b>	<b>Office Expenses</b>
131	Service Postage and Telephone
133	Water and Electricity Charges
134	Hiring of Private Vehicles
135	OE – Consumables/Stationery
136	OE – Maintenance/ Minor Repairs
137	OE – Administrative Expenses
138	OE – Internet Charges
139	OE – Mobile Services/ Call Charges

<b>DH/ SDH</b>	<b>Description</b>
<b>140</b>	<b>Rents, Rates and Taxes</b>
141	Rents, Rates and Taxes
<b>150</b>	<b>Royalty</b>
151	Royalty
<b>160</b>	<b>Publications</b>
161	Publications
162	Purchase of Books, Magazines and Periodicals
<b>170</b>	<b>Training</b>
171	Training/Course Fees
172	Training Expenses – Employees
173	Honorarium to Trainers/Payment to Trainers
174	Meetings/Workshops Expenses
175	Departmental Training Programs to Employees
176	Department Training programs to non-employees
177	Exposure Visits
<b>200</b>	<b>Other Administrative Expenses</b>
201	Conferences, Seminars
202	Functions & Events
203	Hospitality & Entertainment
204	Protocol Expenses for Dignitaries
205	Accommodation & Travel (Non-employees)
206	Investigation Expenses
207	Medical Expenses (Non-Employees)
<b>210</b>	<b>Supplies and Materials</b>
211	Materials and Supplies
212	Drugs and Medicines
213	Purchase of Office Hardware & Peripherals
214	Fee of Software Licenses
215	AMC Charges – Hardware
216	AMC Charges – Software
217	Purchase of Furniture & Fixtures
218	Transportation of Materials
219	Software Development
<b>220</b>	<b>Arms and Ammunition</b>
221	Arms and Ammunition
<b>230</b>	<b>Cost of Ration/Diet Charges</b>
231	Diet Charges
232	Cooking Charges
233	Ration Charges
234	Cook-cum-Helpers

<b>DH/ SDH</b>	<b>Description</b>
<b>240</b>	<b>Petrol, Oil and Lubricants</b>
241	Charges towards Office Vehicles
242	Charges towards Other purposes
<b>250</b>	<b>Clothing, Tentage and Store</b>
251	Clothing
252	Providing Uniforms
253	Stitching Charges
254	Shoes
255	Tentage Charges
256	Store Charges
<b>260</b>	<b>Advertisements, Sales and Publicity Expenses</b>
261	Advertisements – Print Media
262	Advertisements – Electronic Media
263	Outdoor Advertisements
264	Sponsorships/Publicity
265	Promotional Expenses
266	Trade Fairs
<b>270</b>	<b>Minor Works</b>
271	Minor Works
272	Maintenance
274	H.T.C.C Charges
275	Buildings
278	Emergency Repairs
<b>280</b>	<b>Professional Services</b>
281	Pleaders Fees
282	Payments to Home Guards
283	Payments to Anganwadi Workers
285	Sanitation Workers
286	Honorarium to V.R.A's
287	Payments to Direct Individual Professionals
288	Individual Professionals engaged – 3rd party
289	Service Based Professional Services
<b>290</b>	<b>Other Professional Services</b>
291	Payments to Asha Workers
292	Payments to Archakas
293	Payments to Village Volunteers
294	Payments to Ward Volunteers
295	Payments to Tribal Community Health Workers
296	Payments to Gopalmitras

DH/ SDH	Description
297	Honorarium/Lump sum Salary to Nominated Posts/Advisors
<b>300</b>	<b>Other Contractual Services</b>
301	Individual Contract Employees
302	Outsourcing Employees through agencies
303	TA/DA to Contract Employees
304	Contract Services through 3 <sup>rd</sup> party firms
<b>310</b>	<b>Grants-in-Aid</b>
311	Grants-in-Aid towards Salaries
312	Other Grants-in-Aid
313	Per-capita Grants
314	Seigniorage Grants
315	TA/DA to GIA Employees
316	Payments to Beneficiaries in Calamities/ Notified Events
317	Ex-gratia Payments (Accidental Death / Compassionate Appointments)
318	Obsequies Charges
319	Grants for Creation of Capital Assets
<b>320</b>	<b>Contributions</b>
321	Contributions towards CPS
322	Contributions towards EHS
323	Other Contributions
<b>330</b>	<b>Subsidies</b>
331	Subsidies to Individual Beneficiaries
332	Subsidies to Organizations
333	Incentives to Individual Beneficiaries
334	Incentives to Organizations/Industries
<b>340</b>	<b>Scholarships and Stipends</b>
341	Maintenance Fees (MTF)
342	Reimbursement of Tuition Fees (RTF)
343	Stipends
344	Other Scholarships
<b>350</b>	<b>Scheme/Project based Assistance</b>
351	EAP – Organizations
352	EAP – Beneficiaries
353	Payment to WUA - Para Workers
354	3 <sup>rd</sup> Party Consultancy Works

DH/ SDH	Description
355	Training and Exposure Visits
<b>360</b>	<b>Fees, Fines &amp; Refunds</b>
361	Accreditation Fees
362	Fees paid for Services
363	Fines
364	Refunds
<b>410</b>	<b>Secret Services Expenditure</b>
411	Secret Services Expenditure
<b>430</b>	<b>Suspense</b>
431	Purchases – Dr.
432	Stock – Dr.
433	Miscellaneous P.W. Advances – Dr.
434	Workshop Suspense – Dr.
<b>450</b>	<b>Interest</b>
451	Interest towards OMB
452	Interest towards NABARD
453	Interest towards EAP
454	Interest towards REC/PFC
455	Interest towards NCDC
456	Other Interest Payments
<b>500</b>	<b>Other Charges</b>
501	Compensation (Non – R&R)
502	R&R Cash Benefits
504	Cosmetic Charges
<b>510</b>	<b>Motor Vehicles</b>
511	Maintenance of Office Vehicles
512	Purchase of Motor Vehicles
<b>520</b>	<b>Machinery and Equipment</b>
521	Purchase of Machinery & Equipment
522	Purchase of Tools & Plants
523	Repairs & Maintenance to Machinery & Equipment
<b>530</b>	<b>Major Works</b>
531	Major Works
532	Lands (Non R&R)
533	Buildings
534	Price Adjustment
535	R&R Works
536	Land Acquisition for R&R Works
<b>540</b>	<b>Investments</b>
541	Investments
<b>560</b>	<b>Repayment of Borrowings</b>
561	Repayment of Borrowings

<b>DH/ SDH</b>	<b>Description</b>
<b>630</b>	<b>Inter Account Transfers</b>
631	Inter Account Transfers
<b>640</b>	<b>Write Off and Losses</b>
641	Write Off
642	Losses
<b>700</b>	<b>Deduct – Recoveries</b>
701	Receipts and Recoveries on Capital Account
702	Receipts and Recoveries due on Tools and Plants
703	Suspense Credits
704	Purchases – Cr.
705	Stock – Cr
706	Miscellaneous P.W. Advances – Cr.
707	Workshop Suspense – Cr.
711	Karnataka Share
732	Deduct – Share recovered from Karnataka Electricity Board
733	Deduct – Royalty recovered from Karnataka Electricity Board

<b>DH/ SDH</b>	<b>Description</b>
<b>800</b>	<b>User Charges</b>
802	User Charges – Transport Facility
803	User Charges – Travelling Allowance
804	User Charges – Utility Payments
806	User Charges – Advertisements, Sales and Publicity Expenses
807	User Charges – Maintenance
811	User Charges – Materials & Supplies
812	User Charges – Petrol, Oil & Lubricants
814	User Charges – Purchases
815	User Charges – IT Related Purchases
816	User Charges – IT Related Services



**ANNEXURE II to G.O. MS. No.: 69, Dt.: 14.08.2019**

**LIST OF OBJECT HEADS WITHDRAWN**

<b>DH</b>	<b>SDH</b>
130 – Office Expenses	132 Other Office Expenses
270 – Minor Works	273 Work Charged Establishment
280 – Professional Services	284 Other Professional Services
500 – Other Charges	503 Other Expenditure
530 – Major Works	534 Work Charged Establishment
800 – User Charges	801 Other Expenditure
800 – User Charges	805 Other Office Expenses
800 – User Charges	808 Other Payments
All SDH 000 – Not Applicable	

**ANNEXURE III to G.O. MS. No.: 69, Dt.: 14.08.2019**

**NOTES ON OBJECT HEADS**  
*(Types of Expenditure and Drawl Procedure)*

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
<b>010</b>	<b>Salaries</b>	Direct credit to the bank account of the employee.	Will include Pay, Allowances in all forms, of Regular Staff for the current month. Also includes leave encashment, Leave Travel Concession and Medical Reimbursement. This object classification will also be utilized for recording expenditure on emoluments and allowances of Heads of States and other high dignitaries including sumptuary allowance. Arrears if any shall be drawn under DH 100, as per the procedure defined in the G.O. 161, from Finance & Planning, Dt.: 27.04.1991.
011	Pay		
012	Allowances		
013	Dearness Allowance		
014	Sumptuary Allowance		
015	Interim Relief		
016	House Rent Allowance		
017	Medical Reimbursement		
018	Encashment of Earned Leave		
019	Leave Travel Concession		
<b>020</b>	<b>Wages</b>	Direct credit to the bank account of respective employee.	Will include Wages of Labourers appointed prior to enactment of Act.2 of 1994. Any deviation from Act.2 requires finance concurrence for payment under this HOA.
021	Part Time Contingent Employees		
022	Full Time Contingent Employees		
023	Daily Wage Employees		
024	Hourly Wage Employees		
			Payment as per the norms prescribed by the Govt.
<b>030</b>	<b>Overtime Allowance</b>	Direct credit to the bank account of respective staff.	Will include Overtime and Night Duty Allowance paid to the Staff, from the departments or services, who are specifically permitted.
031	Overtime Allowance		
032	Night Duty Allowance		
<b>040</b>	<b>Pensionary Charges</b>	Direct credit to the bank account of the pensioner.	Will include donations to service funds and contributory provident funds in addition to payments of pensions and gratuity in all forms to Government Servants (Service & related Family Pensions), Members of Legislature, Freedom Fighters, etc. This charges however does not include social security expenditure such as old age pensions etc.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
041	Pensions		
042	Gratuities		
043	Medical Reimbursement		
<b>050</b>	<b>Rewards</b>	To the credit of bank account of recipient of the award/reward.	Will cover Awards, Trophies/Mementoes and also include amount paid to Government servants only as per schemes, if any operative in Ministries/ Departments
051	Rewards		
052	Awards		
053	Trophies/Mementoes		
<b>060</b>	<b>GIA Salaries</b>	Direct credit to the bank account of the employee.	Will include pay, allowances in all forms, of Grants-in-Aid Personnel. This object classification will be utilized for recording salaries expenditure for those Grants-in-Aid personnel paid through HRMS payroll directly.
061	GIA Pay		
062	GIA Allowances		
063	GIA Dearness Allowance		
065	GIA Interim Relief		
066	GIA House Rent Allowance		
067	GIA Medical Reimbursement		
068	GIA Encashment of Earned Leave		
069	GIA Leave Travel Concession		
<b>070</b>	<b>Work Charged Establishment Salaries</b>	Direct credit to the bank account of the employee.	Will include pay, allowances in all forms, of Work Charged Establishment Personnel. This object classification will be utilized for recording salaries expenditure through HRMS payroll directly.
071	WC Pay		
072	WC Allowances		
073	WC Dearness Allowance		

DH/ SDH	Description	Drawl Procedure	Nature of expenditure allowed
075	WC Interim Relief		
076	WC House Rent Allowance		
077	WC Medical Reimbursement		
078	WC Encashment of Earned Leave		
<b>090</b>	<b>Arrear Pensions</b>	Direct credit to the bank account of the pensioner.	Will include expenditure in respect of any arrears related to Regular Pensions for those drawing pensions under DH 040.
091	Arrear Pension		
093	Arrear DA		
094	Arrear IR		
<b>100</b>	<b>Arrear Salaries</b>	Direct credit to the bank account of the employee.	Will include expenditure related to arrears of pay, DA and IR etc. for regular staff. For example, IR Arrears will be paid under this and the regular IR will be paid under the standard IR, viz., 100-105 is for IR Arrear and 010-015 is for regular IR payment monthly along with salary.
101	Arrear Pay		
102	Arrear Allowance		
103	Arrear DA		
105	IR Arrear		
106	Arrear HRA		
<b>110</b>	<b>Domestic Travel Expenses</b>		Will cover all expenses on account of travel on duty in India including conveyance and fixed traveling allowance but excluding leave travel concessions which would be part of salaries. This will also include TA/DA to non-official members on account of travel within India. Specific items like Bus Warrants and Conveyance Allowance, where applicable, are also covered under this.
111	Travelling Allowance	Credit to the bank account of employee or travel agency.	

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
112	Bus Warrants	Credit to the bank account of APSRTC.	
113	T.A./D.A. to Non-Official Members	Credit to the bank account of Non-official member.	
114	Fixed Travelling Allowance	Credit to the bank account of employee.	
115	Conveyance Allowance	Credit to the bank account of employee.	
116	TA/DA to Work Charged Employees	Credit to the bank account of WC employee.	
<b>120</b>	<b>Foreign Travel Expenses</b>		Will cover all expenses on account of travel on duty outside India including deputation of Scientists abroad. This will also include expenditure on account of TA/DA to non-official members going on tour abroad.
121	Foreign Travel Expenses	Credit to the bank account of employee or travel agency.	
<b>122</b>	TA and DA to Non Official Members	Credit to the bank account of Non-official member or travel agency.	
<b>130</b>	<b>Office Expenses</b>		
131	Service Postage and Telephone	Credit to the bank account of Postal department/ BSNL/Service providers.	All postal service charges, Courier Charges and Telephone charges.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
133	Water and Electricity Charges	Adjust to the deposit account of respective local bodies/ Municipalities. Electricity Charges to the ERO's bank Account.	Taxes/Charges on account of Utility Payments such as Water consumption from Municipal/Local Body water connection provided to Offices and Electricity charges.
134	Hiring of Private Vehicles	Credit to the bank account of travel agency providing cars on hire basis.	Charges payable on account of hiring of private vehicles for official purposes.
135	OE - Consumables/Stationery	Credit to the bank account of Supplier/ Service Provider.	Include all stationary items and office consumables like paper, pens, file folders, cartridges, toners etc.
136	OE – Maintenance/ Minor Repairs		Includes White wash of offices, minor repairs to existing doors, windows, electrical fixtures, water pipes, drainage pipes etc.
137	OE – Administrative Expenses		Covers ordinary administrative expenses of running an office like staff welfare, office meetings etc.
138	OE – Internet Charges		Covers recurring Internet consumption charges provided to offices. Specific connections for home offices of eligible officials sanctioned are also covered.
139	OE – Mobile Services/ Call Charges		Covers recurring call charges on existing mobile phones sanctioned for official purposes.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
<b>140</b>	<b>Rents, Rates and Taxes</b>	Adjust to the deposit account of respective local bodies/ Municipalities. For private buildings credit to Owner's/Lessor's bank Account.	Covers Rates and Taxes on account of Government properties payable to tax collecting authorities and rents in respect of offices working in private buildings. It will also include lease charges for land.
141	Rents, Rates and Taxes		
<b>150</b>	<b>Royalty</b>	Payments to the actual agent.	Includes all expenditure towards Royalty charges.
151	Royalty		
<b>160</b>	<b>Publications</b>	Credit to the bank account of Supplier/ Service Provider/agent.	Includes expenditure on printing of office codes, manuals and other documents but will exclude expenditure on printing of publicity material. Also includes discount to agents on sale of publications. Additionally, purchase of Books, Magazines, and periodicals for office use is also covered under this.
161	Publications		
162	Purchase of Books, Magazines and Periodicals		
<b>170</b>	<b>Training</b>		
171	Training/Course Fees	Credit of PD account of the training institution. In case of external training institute, credit to the bank account of that institution is allowed.	Covers the fee payable to training institutes/agency/body.
172	Training Expenses - Employees	Credit to the bank account of the employee.	Covers expenditure incurred by an employee on account of training, if any.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
173	Honorarium to Trainers/Payment to Trainers	Credit to the bank account of trainer.	Covers Honorarium payable to trainers including conveyance charges, if any.
174	Meetings/Workshops Expenses	Credit to the Service Provider/ Supplier.	Expenditure in connection with Meetings/ Workshops like refreshments, Venue charges, Video Conference hall charges etc. are covered.
175	Departmental Training Programs to Employees	Credit to the Service Provider/ Supplier.	Expenditure in connection with departmental trainings like refreshments, Venue charges, Video Conference hall charges etc.
176	Department Training programs to non-employees	Credit to the Service Provider/ Supplier.	Expenditure in connection with departmental trainings imparted to Non-employees, like on-going training to Farmers by Agriculture department etc. are covered.
177	Exposure Visits	Credit to the Service Provider/ Supplier.	Covers expenditure related to organizing exposure visits.
<b>200</b>	<b>Other Administrative Expenses</b>		
201	Conferences, Seminars	Credit to the Service Provider/ Supplier.	Expenditure in connection with conferences and seminars like working lunch, refreshments, Venue charges etc.
202	Functions & Events	Credit to the Service Provider/ Supplier.	Covers expenditure in connection with Government functions and Events like sports meet etc.
203	Hospitality & Entertainment	Credit to the Service Provider/ Supplier.	Covers expenditure related to booking of hotel rooms, guest houses and entertainment charges of guests. Departmental canteen, if any, expenditure is also covered.
204	Protocol Expenses for Dignitaries	Credit to the Service Provider/ Supplier	Covers the protocol expenses in connection with visit of dignitaries to the state.



<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
205	Accommodation & Travel (Non-employees)	Credit to the Service Provider/ Supplier.	Covers the expenditure in connection with accommodation provided to dignitaries visiting Andhra Pradesh including Travel arrangements cost made
206	Investigation Expenses	Credit to the Service Provider/ Supplier or Adjustment to department PD account.	Covers any investigation charges – either done internally or externally.
207	Medical Expenses (Non-Employees)	Credit to the Service Provider/ Supplier.	Covers the medical expenses reimbursed to Non-employees, in cases where Government is liable to cover this expense.
<b>210</b>	<b>Supplies and Materials</b>		
211	Materials and Supplies	Credit to the Service Provider/ Supplier.	Materials and supplies not covered under any other DH.
212	Drugs and Medicines		Covers the cost of Drugs and medicines procured for supply to hospitals
213	Purchase of Office Hardware & Peripherals		Covers the procurement of all Computer hardware and also items such as TV, Fax Machine, Printer, Refrigerator etc. Also, purchase of peripherals such as key board, mouse, LCDs is included.
214	Fee of Software Licenses		Covers the one time procurement of software licenses.
215	AMC Charges – Hardware		AMC charges for maintenance of computer hardware and other devices.
216	AMC Charges – Software		AMC charges for maintenance of existing computer software.
217	Purchase of Furniture & Fixtures		Covers procurement of Furniture and Fixtures for official purposes.
218	Transportation of Materials		Will include expenditure incurred towards transportation of material to the actual site.
219	Software Development		Costs include the expenditure in connection with software development, where the Govt. will hold the product eventually. Does not include implementation/ customization of a pre-packaged solution.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
<b>220</b>	<b>Arms and Ammunition</b>	Credit to the bank account of vendor.	Covers the cost of Arms and Ammunition of Police and other Para Military establishment
221	Arms and Ammunition		
<b>230</b>	<b>Cost of Ration/Diet Charges</b>		
231	Diet Charges	Credit to the bank account of Supplier.	Diet charges to patients in hospitals and dispensaries, students in hostels and schools and prisoners in prisons.
232	Cooking Charges	Credit to the bank account of the service provider/ person engaged.	Costs include the charges payable to cooks in ICDS and other schemes
233	Ration Charges	Credit to the bank account of supplier/ employee.	Covers the expenditure on ration of police and other para military establishments.
234	Cook-cum-Helpers	Credit to the bank account of the service provider/ person engaged.	Covers the charges payable to cook cum helpers engaged by Government departments.
<b>240</b>	<b>Petrol, Oil and Lubricants</b>		
241	Charges towards Office Vehicles	Credit to the bank account of Supplier.	Covers the cost of petrol, oil and other Lubricants used in Government vehicles for official purposes.
242	Charges towards Other purposes		Cost of Petrol, oil and other Lubricants in respect of vehicles used for other official purposes.
<b>250</b>	<b>Clothing, Tentage and Store</b>	Credit to the bank account of Supplier.	Covers the cost of clothing and tentage including cost of uniforms, shoes and Stitching charges. Expenditure of trunk boxes, utensils and other such stores shall be booked under stores charges.
251	Clothing		
252	Providing Uniforms		

DH/ SDH	Description	Drawl Procedure	Nature of expenditure allowed
253	Stitching Charges		
254	Shoes & Socks		
255	Tentage Charges		
256	Store Charges		
<b>260</b>	<b>Advertisements, Sales and Publicity Expenses</b>	Credit to the bank account of Supplier/ Service Provider.	Will include charges related to carrying out advertisements, commission to agents for sale and printing of publicity materials and any promotional activities related to the department programs/schemes etc.. This would also include expenditure on exhibitions, fairs and sponsorship of events and also the related publicity materials such as t-shirts
261	Advertisements – Print Media		
262	Advertisements – Electronic Media		
263	Outdoor Advertising		
264	Sponsorships/Publicity		
265	Promotional Expenses		
266	Trade Fairs		
<b>270</b>	<b>Minor Works</b>	Credit to the bank account of Supplier/ Contractor.	Expenditure on repairs and maintenance of works, machinery and equipment and HTCC charges. HTCC charges covers cost of electricity consumption, payable separately and not part of work estimate.
271	Minor Works		
272	Maintenance		
274	H.T.C.C Charges		
275	Buildings		
278	Emergency Repairs		
<b>280</b>	<b>Professional Services</b>		
281	Pleaders Fees	Pleader fee should be credited to the bank account of Pleader/ Law firms.	Covers the charges payable to advocates empaneled by Govt. departments in Commission of Inquiries etc. including those engaged for specific cases. Non-empaneled Pleaders should not be covered under this.
282	Payments to Home Guards	Credit to the bank account of employee.	Payments shall be made against sanctioned posts only.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
283	Payments to Anganwadi Workers	Credit to the bank account of employee.	Payments shall be made against sanctioned posts only.
285	Sanitation Workers	Credit to account of employee or firm providing such service.	Payments shall be made against sanctioned posts only.
286	Honorarium to V.R.A's	Credit to the bank account of employee.	Payments shall be made against sanctioned posts only.
287	Payments to Direct Individual Professionals	Credit to the bank account of employee or the person engaged.	Remuneration payable to individual professionals/Consultants, invigilators for conducting Govt. Examinations, staff artists etc.
288	Individual Professionals engaged – 3rd party	Credit to the bank account of supplier.	Covers the charges of consultants engaged through 3rd party agency
289	Service Based Professional Services	Credit to the bank account of Vendor.	Charges in connection with Service based professional service engaged. For example, engaging a consulting firm for preparation DPR, RFP, master plans, software implementation services etc.
<b>290</b>	<b>Other Professional Services</b>	Credit to the bank account of the staff.	Payments related to various types of staff (not regular) working with the government in different departments. Payments shall be made against sanctioned posts only.
291	Payments to Asha Workers		
292	Payments to Archakas		
293	Payments to Village Volunteers		

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
294	Payments to Ward Volunteers		
295	Payments to Tribal Community Health Workers		
296	Payments to Gopalmitras		
297	Honorarium/Lump sum Salary to Nominated Posts/Advisors		
<b>300</b>	<b>Other Contractual Services</b>		
301	Individual Contract Employees	Credit to the bank account of contract employee.	Covers the remuneration of contract employees engaged directly by Government departments. Payments shall be made against sanctioned posts only.
302	Outsourcing Employees	Credit to the bank account of the man power agency.	Covers the expenditure pertaining to the outsourcing employees engaged through outsourcing agencies. One time finance concurrence is required if the engagement is against sanctioned vacant posts. In other cases, prior Finance Concurrence is required from time to time.
303	TA/DA to Contract Employees	Credit to the bank account of contract employee.	Includes the expenditure pertaining to TA/DA to contract employees
304	Contract Services through 3 <sup>rd</sup> party firms	Credit to the bank account of Service Provider.	Payments to firms engaged for specific services like sanitation, security service, house- keeping etc.
<b>310</b>	<b>Grants-in-Aid</b>		
311	Grants-in-Aid towards Salaries	Credit to the PD account of institution.	Grant in Aid expenditure towards salaries adjusted to Grant in Aid institutions like APSWREIS, Universities, APVVP etc.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
312	Other Grants-in-Aid	Direct credit to the bank account of payee or Credit to the PD account of institution.	All other grants released to local bodies and other Public Sector Undertakings, corporations, Universities etc.
313	Per-capita Grants	Credit to the PD account	Expenditure pertaining to Per-capita grants to local bodies
314	Seigniorage Grants	Credit to the PD account.	Covers the expenditure pertaining to Seigniorage grants to local bodies
315	TA/DA to GIA Employees	Credit to the bank account of employee/ travel agency.	Covers the TA and DA of Grant in Aid employees.
316	Payments to Beneficiaries in Calamities/ Notified Events	Credit to the bank account of individuals.	Covers the expenditure incurred towards the payments made to beneficiaries in Natural Calamities and notified events.
317	Ex-gratia Payments (Accidental Death / Compassionate Appointments)	Credit to the bank account of individual.	Expenditure pertaining to the ex-gratia payable in accidental deaths and the compensation payable to the family of deceased employee in lieu of compassionate appointment.
318	Obsequies Charges	Credit to the bank account of individuals.	Covers the obsequies charges payable to the families of deceased employees and pensioners.
319	Grants for Creation of Capital Assets	Credit to the bank account of contractor.	Includes the expenditure in connection of creation of capital assets out of the funds released as grants.
<b>320</b>	<b>Contributions</b>		
321	Contributions towards CPS	Credit to the PD account of DTA.	Expenditure pertaining to Government contribution towards CPS.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
322	Contributions towards EHS	Credit to the PD account of DTA.	Expenditure pertaining to Government contribution towards EHS.
323	Other Contributions	Adjustment to PD Account or account of the recipient.	Expenditure pertaining to contributions that are provided through various sanctions and processes/schemes.
<b>330</b>	<b>Subsidies</b>		Will include subsidies like Rice, fertilizer, power etc. and Incentives.
331	Subsidies to Individual Beneficiaries	Credit to bank account of beneficiaries.	
332	Subsidies to Organizations	Credit to the PD account of organization. In case of Non-Govt. organizations, credit to the bank account is allowed.	
333	Incentives to Individual Beneficiaries	Credit to bank account of beneficiaries.	
334	Incentives to Organizations/Industries	Credit to the PD account of organization. In case of Non-Government organizations, credit to the bank account is allowed.	

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
<b>340</b>	<b>Scholarships and Stipends</b>		
341	Maintenance Fees (MTF)	Direct credit to the bank account of student.	Will include the expenditure towards mess fee in respect of the students eligible for scholarships. It includes incentives for sending children to the schools.
342	Reimbursement of Tuition Fees (RTF)	Credit to the bank account of institution.	Will cover the expenditure towards Reimbursement of Tuition Fee in respect of the students eligible for scholarships
343	Stipends	Direct credit to the bank accounts of individuals.	Expenditure towards stipends such as the stipend paid to Junior Doctors in Health department.
344	Other Scholarships	Credit to the bank account of individuals.	Will include scholarships like Prathibha scholarships.
<b>350</b>	<b>Scheme/Project based Assistance</b>	Credit as per the sanction orders/scheme arrangements.	
351	EAP – Organizations		Covers payments to the Organizations that are the implementation agencies or the beneficiaries of the EAP schemes
352	EAP – Beneficiaries		Covers payments to the individuals that are beneficiaries of the EAP schemes
353	Payment to WUA - Para Workers		Covers payments to the water user associations para workers with respect to the scheme implementation activities
354	3 <sup>rd</sup> Party Consultancy Works		Covers payments to the 3 <sup>rd</sup> party consultancy firms for preparation of DPRs, Designs etc.
355	Training and Exposure Visits		Covers payments related to conduct of training and carrying out exposure visits to various places as per the requirements of the schemes.



<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
<b>360</b>	<b>Fees, Fines &amp; Refunds</b>	Payable to identified parties as per sanction orders.	Will include expenditure on accreditation fee, fee paid for services, fines related charges and refunds related charges.
361	Accreditation Fees		
362	Fees paid for Services		
363	Fines		
364	Refunds		
<b>410</b>	<b>Secret Services Expenditure</b>	Credit to the bank account of Concerned Police Officer.	Covers the expenditure pertaining to secret services of police personnel
411	Secret Services Expenditure		
<b>430</b>	<b>Suspense</b>	Credit as per the sanction orders.	Covers the transactions that are pertaining to Suspense accounting
431	Purchases – Dr.		
432	Stock – Dr.		
433	Miscellaneous P.W. Advances – Dr.		
434	Workshop Suspense – Dr.		
<b>450</b>	<b>Interest</b>	Credit to respective agency.	Interest payable on different loans and advances and interest payable on account of delayed payments as per rules or court orders.
451	Interest towards OMB		
452	Interest towards NABARD		
453	Interest towards EAP		
454	Interest towards REC/PFC		
455	Interest towards NCDC		
456	Other Interest Payments		
<b>500</b>	<b>Other Charges</b>		
501	Compensation (Non – R&R)	Credit to the bank account of the individuals.	Covers expenditure related to Non-R&R cases that are specifically sanctioned based on specific events/circumstances.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
502	R&R Cash Benefits	Credit to the bank account of the individuals.	Covers expenditure related to R&R benefits that are paid in cash basis.
504	Cosmetic Charges	Credit to the bank account of the student.	Covers cosmetic charges payable to students staying in hostels/residential schools including hair cutting charges.
<b>510</b>	<b>Motor Vehicles</b>		
511	Maintenance of Office Vehicles	Credit to the bank account of Service provider.	Covers the expenditure incurred towards maintenance of Government vehicles used for both office and functional activities.
512	Purchase of Motor Vehicles	Credit to the bank account of Supplier.	Covers the expenditure towards purchase of new Motor Vehicles for official purposes.
<b>520</b>	<b>Machinery and Equipment</b>	Credit to the bank account of supplier/ Service provider.	Will include machinery equipment, apparatus etc., other than those required for the running of an office and special tools and plants acquired for specific works.
521	Purchase of Machinery & Equipment		
522	Purchase of Tools & Plants		
523	Repairs & Maintenance to Machinery & Equipment		
<b>530</b>	<b>Major Works</b>		Will be classified with reference to financial limits as per classification of major works PWD Code. This will also include cost acquisition of lands and buildings.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
531	Major Works	Credit to the bank account of Contractor.	
532	Lands (Non R&R)	Credit to the bank account of individuals.	
533	Buildings	Credit to the bank account of party identified.	
534	Price Adjustment	Credit to the bank account of contractor.	
535	R&R Works	Credit to the bank account of contractor.	
536	Land Acquisition for R&R Works	Credit to the bank account of individual.	
<b>540</b>	<b>Investments</b>		Covers the expenditure towards investments made by the Government.
541	Investments	Credit to the recipient bank account.	
<b>560</b>	<b>Repayment of Borrowings</b>	Credit to the party to whom the repayment is made.	Covers to the expenditure towards repayment of borrowings from external and internal sources.
561	Repayment of Borrowings		
<b>630</b>	<b>Inter Account Transfers</b>	Adjustments.	Will include transfer to and from Transfers reserve fund etc., write back from capital to revenues. Covers transactions related to inter account transfers as operated by AG
631	Inter Account Transfers		

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
<b>640</b>	<b>Write Off and Losses</b>	Adjustment to Government account.	Includes write off of irrecoverable loans, losses will include trading losses.
641	Write Off		
642	Losses		
<b>700</b>	<b>Deduct – Recoveries</b>	Credit as per the sanction orders.	Covers transactions related to recoveries and receipts on capital account and other sources.
701	Receipts and Recoveries on Capital Account		
702	Receipts and Recoveries due on Tools and Plants		
703	Suspense Credits		
704	Purchases – Cr.		
705	Stock – Cr		
706	Miscellaneous P.W. Advances – Cr.		
707	Workshop Suspense – Cr.		
711	Karnataka Share		
732	Deduct – Share recovered from Karnataka Electricity Board		
733	Deduct – Royalty recovered from Karnataka Electricity Board		
<b>800</b>	<b>User Charges</b>		Will include expenditure incurred out of User charges received from different utility payments by the respective service departments as per the concurrence accorded by the Finance department to incur such charges from the user charges.

<b>DH/ SDH</b>	<b>Description</b>	<b>Drawl Procedure</b>	<b>Nature of expenditure allowed</b>
802	User Charges – Transport Facility	Credit to the bank account of travel agency.	
803	User Charges – Travelling Allowance	Credit to the bank account of employee or travel agency.	
804	User Charges – Utility Payments	Credit to the bank account of Supplier.	
806	User Charges – Advertisements, Sales and Publicity Expenses	Credit to the bank account of Supplier.	
807	User Charges – Maintenance	Credit to the bank account of Supplier.	
811	User Charges – Materials & Supplies	Credit to the bank account of Supplier.	
812	User Charges – Petrol, Oil & Lubricants	Credit to the bank account of Supplier.	
814	User Charges – Purchases	Credit to the bank account of Supplier.	
815	User Charges – IT Related Purchases	Credit to the bank account of Supplier.	
816	User Charges – IT Related Services	Credit to the bank account of Supplier.	

### **AUDIT POINTS THAT ARE REITERATED:**

- All physical APTC forms are withdrawn and are replaced with online Bill forms and therefore reference to the APTC forms is no longer needed and all Treasuries/PAOs/Works PAOs should not insist on manual forms and/or uploading of scanned forms.
- Over a period in time it is observed that the payees in the sanction proceedings vs. online bill forms are not matching. These are leading to wrong payments, recoveries and accounting issues. All such bills are required to be rejected and sent back to the DDO/Maker for required action. However, it is recognized that in cases when the beneficiaries are in large numbers like Scholarship bills, DBT payments of farmers etc., such validations may not be possible manually and therefore an online process to undertake continuous post audits by DTA/PAO along with issuance of a certificate of such audit will be worked out by DTA/PAO with CFMS team.
- In certain cases it is observed that the sanctioned amount and the bill amount are varying as a result of no proper checking at the time of scrutiny. This is required to be ensured accurately as part of the bill scrutiny.
- Invoice number and Sanction Order numbers being noted in the online bills are not tallying with the attachments and the physical sanction orders. Therefore, there is a possibility of double payments. Hence, the bill scrutiny process should ensure the correctness of this data.
- While the update of relevant codes is a periodic activity, the interim changes that are being communicated via the circulars issued by the office of PFS should be adhered to as the changes/modifications/updates or additions to the relevant codes.
- In respect of HR bills, the flyleaves and SLO registers shall be duly maintained until specific orders withdrawing the same are issued and all claims should be verified against the same and due validations by the respective Treasuries/PAO are uploaded in the system. Also, it is hereby instructed that these activities should be performed online and there shall be no physical requirement for the document submission or travel to the Treasuries/PAO by the DDO office personnel.
- In cases of bills under the DH/SDH combinations, where the requirement as stated in the table above is 'watch the sanctioned posts', the bill scrutiny should invariably check the finance concurrence to the number of posts; sanctioned duration and continuation thereof.
- All the staff should move to HR module for purposes of claiming salaries, wages, payments or honoraria. Wherever, such item is defined as No Budget Control for the sanctioned posts, it would mean that the bill scrutiny authorities should ensure that they are using HR to watch the sanctioned posts, number, pay scale (if any), salary amount and the continuation sanction. If this data is not entered in HR and validated, the same should not be considered for payment.
- Adjustment to PD accounts should happen only when there is a specific authorization via a BRO or a sanction proceeding in case of allowed CBRO items.
- All bills including PD bills will include an online certificate of Non-Drawl. No paper or scanned certificate is required.
- All bills including PD bills should have links to the Sanction Orders generated in CFMS and no manual sanctions should be asked to be submitted or scanned and uploaded in the bill. Any documentation and invoices/pay requests should be attached to the Sanction Order.
- Advance Stamp Receipt has been withdrawn vide the G.O. MS No.: 128, Dt.: 31.07.2017 of Finance (HR.VI-TFR-VA) Department and therefore there should not be a need for the same and/or any scanned copies are not required.
- As per the G.O. 101, Dt.: 14.08.2019 of Finance (Budget-I) Department, all PD accounts that are based on grants received from the Government should adopt the process of PD Allocation. Therefore, bills pertaining to such deposits should check that the PD Allocation is completed and the expenditure watch is correspondent to the details therein.
- PD expenditure bills scrutiny should ensure that the purpose, sub-type and disbursement tracking is carried out correctly.