

**Information Systems Audit Report of the  
Comptroller and Auditor General of India  
on  
Andhra Pradesh Comprehensive Financial  
Management System (CFMS)**

**Government of Andhra Pradesh  
Report No. 1 of 2024**



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## Preface

This Report for the year ended March 31 2021 has been prepared for submission to the Governor of Andhra Pradesh under Article 151 of the Constitution of India.

The Report of the Comptroller and Auditor General of India contains the results of Information Systems Audit of the Andhra Pradesh Comprehensive Financial Management System (APCFMS) for the period from April 2018 to September 2021.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period from April 2018 to September 2021 as well as those came to notice in earlier years, but could not be reported in the previous Audit Reports, matters relating to the period beyond September 2021 have also been included wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Audit wishes to acknowledge the cooperation extended by Finance Department, Government of Andhra Pradesh and Andhra Pradesh Centre for Financial Systems and Services (APCFSS).



## **Executive Summary**



## Executive Summary

AP Comprehensive Financial Management System (CFMS) was rolled out in April 2018 by the Government of Andhra Pradesh. The systems audit of CFMS was taken up to cover the three modules – Expenditure, Receipts and Budget rolled out in first phase of the CFMS and transactions till September 2021.

The CFMS had completed three financial years, 2018-19 to 2020-21, when this audit was planned. All the receipts and payments of the State are being handled through this application from 2<sup>nd</sup> April 2018. Principal Accountant General (Accounts & Entitlements) (PAG (A&E)), being secondary compiler of accounts, relies on the initial accounts prepared in CFMS by the treasuries. Hence, assurance on the integrity and reliability of transactions processed through and the data generated from the system is essential both for PAG (A&E) and the PAG (Audit), the primary auditor, under the organisation of the CAG.

This Report is mainly based on the documentation and data provided by APCFSS and sample check done by us in user departments. Accounting and reporting requirements to PAG (A&E) were also analysed in this report. The Finance Department and APCFSS did not provide documentation or information on the second objective of Audit on Application Security including Business Continuity. Audit efforts in the direction of gaining assurance on this aspect is not successful.

Significant results of audit that featured in this Report are summarized below:

Non-enabling of ‘duplicate check’ of bills during payment in the CFMS application resulted in excess payments from the exchequer. This also depicts weak processing controls in the application, besides causing excess payments of ₹ 968 crore relating to 1,41,917 bills, between April 2018 and September 2021. The administrative departments were informed of such payments and recommended for recovery, if not done already. Due to non-provision of ‘Limit check’ in the application, excessive pensionary benefits were drawn in respect of 2,545 pensioners, covering 193 Treasury Officers/DDOs between April 2018 and September 2021, involving an amount of ₹ 218.15 crore. The Government needs to investigate the cases of excess drawal of pensionary benefits and fix responsibility on the erring officials. It was noticed that misappropriation of Government Revenue of ₹ 43.09 lakh took place due to a lack of validation between category of beneficiary and type of payment. Thus, lack of validation led to unauthorised change of beneficiary credentials in the CFMS application. It was further noticed that 1,44,493 Personal Deposit (PD) accounts were created through the backend of CFMS without involvement of the Cash and Debt Management Section of Finance Department. Further, PD administrators were not involved / aware of lapsing of funds to the tune of ₹ 71,568.44 crore (carried out as part of year-end activity for the period from March 2019 to March 2021) from PD accounts in 3,41,410 cases, as these were affected by the CFMS backend team. Thus, the system lacked effective design, process and validation controls on creation of multiple PD

accounts, adjustment of amounts, cancellation of bills through a single platform ignoring key process owners, posing a potential risk to the application integrity. The management of Deposit Accounts in CFMS showcased failure in both design and control aspects of the system. Poor assurance on design and control aspects needs to be seen in the context of the significance public account holds as a percentage of total government disbursements (28, 43 and 48 *per cent* respectively for the years 2018-19, 2019-20 and 2020-21 respectively). It is recommended that the Department may incorporate necessary controls to avoid repetitive and excess payments.

An additional table in the database was created and all the bills after completing their formal validations and approval at treasury level and prior to moving to e-Kuber for payment, are kept in /routed through this table. The remarks offered by the Passing authority on certain bills on passing / cancellation *etc.*, are not logical and users who rejected/cancelled the bills were not authorised to do so. Holding the bill, before payment gateway in spite of budget availability shows lack of transparency which defeats the core objective 'transparency' of CFMS application besides violating the State Financial Rules. Implementing workflows based on the rules already in vogue to protect the reliability of the system.

Beneficiary master was not designed as envisaged in the specifications documents of the system. It is found that Aadhaar, though considered mandatory for de-duplication, for all types of beneficiaries, was not available for all the beneficiaries. Beneficiaries that exist in more than one category indicate the possibility of fraudulent transactions. Further, examination of DDO master in the CFMS showed that for 545 DDOs, Aadhaar was not available in the master table. It is recommended that the DTA may review and strengthen their checks to ensure integrity of accounts in view of large-scale data inconsistencies brought out in this report.

In 11,59,025 challans, totalling receipts of ₹ 1,865.73 crore, the receipt notification was received from RBI only after five days or more up to 196 days, even though the settlement period is Transaction day + 1. In 27,031 records between April 2018 and September 2021, involving a sum of ₹ 3.78 crore, bank payment date is after RBI's scroll date to CFMS, which defies logic.

The CFMS data (C-PIN and amount) and the GST data (GST C-PIN and amount) provided by the AP State Commercial Taxes Department were cross-verified and found in 73,596 transactions, C-PINS entered by the various DDOs were not correct. The DDOs in question failed to remit the amount drawn from the government, totalling ₹ 264.33 crore.

The feature of Minus Debit and Minus Credit is not available in the CFMS for accounting of Debt, Deposit, Suspense and Remittance (DDR) Heads of Account. This would result in the inflation of the balances in these heads of account in the Government accounts generated in CFMS. Classification master of CFMS is not in conformity with LMMH prescribed by the Controller General of Accounts. The Time taken by the 2,054

Drawing and Disbursing Officers (DDO) to submit the Detailed Contingent (DC) bills ranged from 1,306 days to 91, although Government prescription was to submit the bills within 90 days. Further, number of Abstract Contingent (AC) bills pending for DC bill shall not be more than two, at any time against each DDO. The pendency against 104 DDOs was, however, more than two and ranging from 35 bills to three bills, in spite of the prescribed bills limitation of two. There were no controls for timeliness and limiting the number of AC bills in the system during the audit period. It is recommended to bring the accounting in line with the accounting rules and codes, in consultation with PAG, as prescribed under Article 3 of Andhra Pradesh Accounts Code.

Thus, due to deficient design and processes and lack of validation controls in the system as summarised above, the CFMS system was not only weak and vulnerable but also failed to provide the envisaged outcomes which included real time information availability, facilitating agility in decision making, speed and certainty of service delivery, convenience to all the Stakeholders, minimal reconciliations and improved financial discipline in the State.



# **Chapter-I**

## **General**



# Chapter-I

## General

### 1.1 Introduction

Finance Department of the Government of Andhra Pradesh had initiated the process for implementing an IT project, called Comprehensive Financial Management System (CFMS), a State-wide SAP based ERP system for covering all the financial transactions of Government in October 2016. SAP has taken over the development of the Project from M/s NIIT Technologies Limited (NIIT)<sup>1</sup> that had been appointed as the System Integrator (SI) for the implementation of CFMS project, earlier in February 2013 by the GoAP.

The Department has taken up several IT initiatives for the past two decades to facilitate day-to-day financial transactions. However, these systems were developed in different operating environments and platforms. Further, Drawing and Disbursing Officers (DDOs) used to initiate these transactions by sending hard copies to the respective treasuries with attachments and the same used to be audited by treasuries and processed for payments. This payment process was through an application called “IMPACT”. The compiled accounts were sent to PAG (A&E) in hardcopies, with some accounting data in soft format for processing in VLC<sup>2</sup>. Reconciliation was also an issue due to multiple input points for accounting data.

In this context, the Government envisioned establishing a State-wide Comprehensive and integrated public financial management IT system with the objectives of “Efficiency in financial transactions, effectiveness in control, transparency in operations, accountability at all levels, sustainability in the long run and convenience to all stakeholders”. The broad outcomes envisaged from the implementation of the CFMS project include a ‘Single Source of Truth’ across the State accessible by all the stakeholders of the system, real time information availability, facilitating agility in decision making, speed and certainty of service delivery, convenience to all the Stakeholders, minimal reconciliations, and improved financial discipline in the State.

The project aimed at covering all stakeholders like Finance Department, Heads of Departments, Treasuries, DDOs, PAG (A&E), Reserve Bank of India (RBI), Scheduled Commercial Banks (Agency banks), Employees, Retirees, Social Security Pensioners and Citizens.

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<sup>1</sup> GO Rt No 2097 Finance (OP.III-CFMS) Department dated 24.04.2013

<sup>2</sup> Voucher Level Computerisation (VLC) is an application used by the AG to compile the accounts of the State Government. Inputs for the compilation of accounts are receipt challans, receipt schedules, payment vouchers, compiled accounts and inter-government transactions received from other accounting offices and Reserve Bank of India

## **1.2 Prologue**

M/s NIIT Technologies Limited (NIIT)<sup>3</sup> had been appointed as the System Integrator (SI), which had in turn entered into an agreement with SAP on software licence and support agreement in March 2013.

GoAP revised the payment criteria through a novation agreement<sup>4</sup> and entered into direct contract, in September 2016, with SAP for the annual SAP Enterprise support fees and licenses. Accordingly, SAP was made the SI of the project.

GoAP had formed, in February 2017, Andhra Pradesh Centre for Financial Systems and Services (APCFSS), a special purpose vehicle, ‘not-for-profit’ company *vide* Section 8 of the Companies Act, 2013 under the strategic control of the Government of Andhra Pradesh.

APCFSS was the nodal agency to facilitate CFMS project steering and evaluation monitoring. Accordingly, SAP developed the CFMS application, under the financial system S4 HANA 2.0 SP5, Cloud-PaaS (Platform as a service), at a project development cost of ₹ 200 crore and the Phase-I was rolled out by GoAP with effect from April 2018.

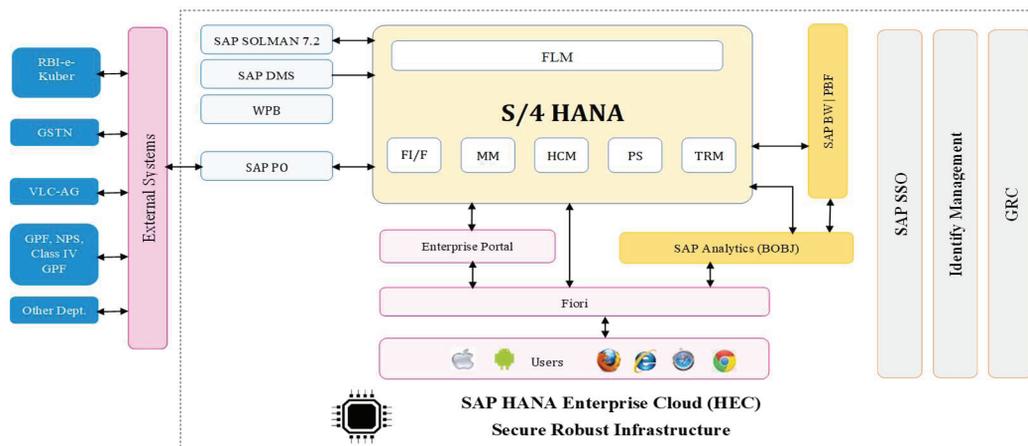
Core SAP modules which were used for the project are

- FLM module (File Lifecycle management),
- FI module (Financial Accounting),
- MM module (Material Management),
- HCM module (Human Capital Management),
- PS module (Project Systems),
- TRM module (Treasury Risk Management),
- AP module (Accounts Payable),
- BCM module (Bank Communication Management)

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<sup>3</sup> GO Rt No 2097 Finance (OP.III-CFMS) Department dated 24.04.2013

<sup>4</sup> March 2013



Seven broad key process areas (KPA) of the project are - Budget Management, Revenue Management, Expenditure Management, Accounts Management, Debt & Investment Management; Human Resources Management and Ways & Means Management.

Three modules namely - Budget, Receipt and Expenditure – are rolled out since April 2018 under Phase-I of the CFMS project.



**Application Design:** CFMS application was designed with the SAP standard Accounting Tables like BSEG, BSIS, BSAK<sup>5</sup> etc.; apart from these, versatile functions of the GoAP, were highlighted with numerous customised tables also. This customisation includes core business functions like beneficiary management, AC/DC Bills/ PD accounts etc.

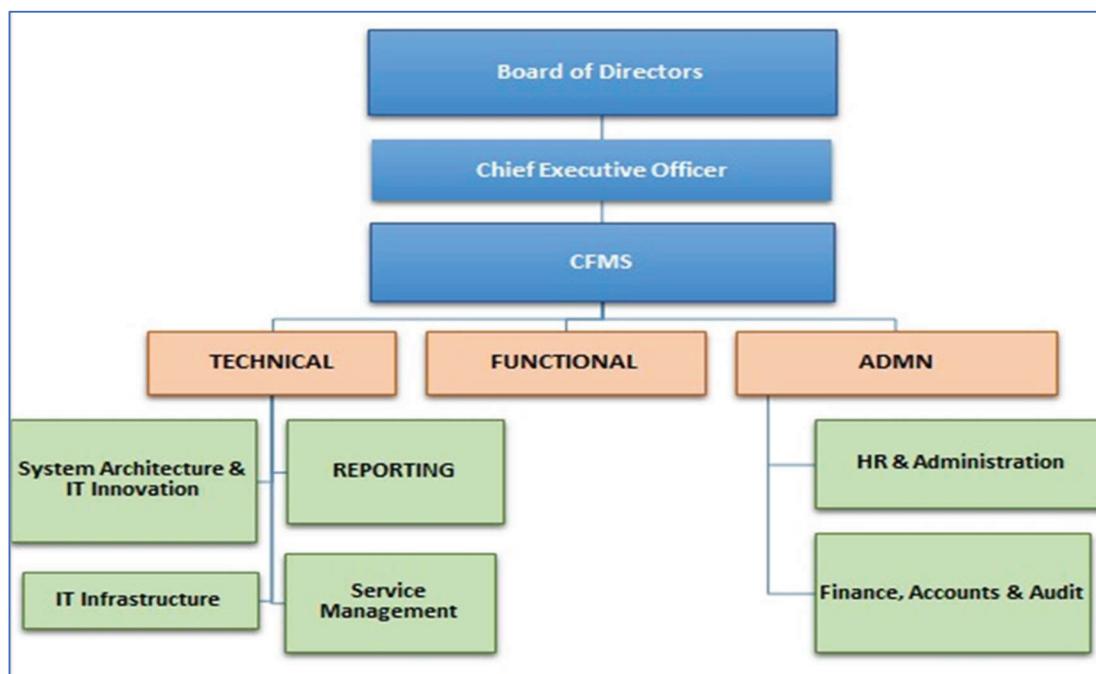
Core functions of the financial application in three modules, involved Customisation were as follows;

<sup>5</sup> BSEG, BSIS, BSAK etc., are the SAP dedicated accounting tables

**Table 1.1: Details of customized tables for operation of Core functions of the application**

Module	Table name	Purpose
<b>Expenditure Module</b>	ZINT_EXCEP_MAINT	Intray <sup>6</sup> Maintenance table for First in First out protocol
	ZPD_HIERARCHY	PD Accounts hierarchical observer
	ZPD_DISB_DTLS	PD table for Disbursement Details
<b>Receipt Module</b>	ZFI_CHLN_CDOCA	Citizen payment Challan master table
	ZEXP_GSTR7_DTLS	GSTR7 Details History table
	ZFI_CHLN_EMP	Employee Challan Table
<b>Budget Module</b>	ZBUDGET_WF_VW	Budget distribution with DDO & SCO details
	ZGOAP_HOA	Head Of Account Master Table
	ZGOAP_DDO_HOA	DDO Mapping to Head of Account

### 1.3 Organisational setup of APCFSS



### 1.4 Business Benefits stated to be from the CFMS application

According to the GoAP, introduction of CFMS has brought the following new features in the accounting and financial management of the State.

- Digitization of Initial Accounts – The entire process of submission of the initial accounts has become electronic, to the extent of becoming paperless accounts. During the year 2017-18, O/o Principal Accountant General (Accounts & Entitlements) (PAG(A&E)) received 13,36,220 vouchers along with the other initial accounts all in physical papers. Post roll-out of CFMS, all these have become electronic. These accounts, including vouchers and challans, are

<sup>6</sup> It is a method for handling data structures where the first element is processed first and the newest element is processed last

available in the access provided to both Principal Accountants General, Audit and A&E.

- Platform for integration and efficient controls – CFMS has brought all the Stakeholders of financial system – Controlling officers of Grants, heads of the departments, all field offices, Treasuries of the state on one platform. This gave new opportunities for seamless transfer of information between stakeholders, and for better controls in budget and expenditure management.
- Integration of all stakeholders and the various components of financial system brought together all information required for better MIS for the departments.

## 1.5 Need for this Audit

The GoAP shall perform all financial transactions and prepare initial accounts in accordance with legal requirements and financial reporting standards, mandated by the C&AG of India. Any IT system for this purpose should also meet all these requirements in their design and operation, which should be ensured through robust and effective controls (IT and non IT).

The CFMS had completed three financial years, 2018-19 to 2020-21, when this audit was planned. All the receipts and payments of the State are being handled through this application from 2<sup>nd</sup> April 2018. PAG(A&E), being secondary compiler of accounts, relies on the initial accounts prepared in CFMS by the treasuries. Hence, assurance on the integrity and reliability of transactions processed through and the data generated from the system is essential both for PAG(A&E) and the PAG(Audit), the primary auditor, under the organisation of the CAG.

Over the three years, we had identified that the system had certain deficiencies in functionalities and some deviations from the existing legal requirements, as to the preparation of the accounts. Some of them were instances of double payments, use of Suspense Heads not as per the accounting rules, huge reconciliation issues in the balances of Public Account, no improvement in Expenditure management (large savings/excesses in many grants), adjustment transactions through the backend *etc.*

There was also lack of assurance on the reliability of the accounts as adequate documentation was not visible for a large number of adjustment transactions. It was also noticed that duties of the Directorate of Treasuries and Accounts (DTA) were being carried out through the APCFSS, diluting the role of the DTA in the overall accountability framework for the accounting system of government as there was no formal authority for APCFSS to attend to these functions.

To gain an assurance on the working of CFMS, mainly the three modules under Phase-I, we have reviewed the overall design of the application with reference to the functional specification documents prepared by APCFSS for the modules. Apart from this, we also reviewed the compliance of the system with the State financial rules, accounting and

reporting requirements of CAG, and the IT and non-IT controls for reliability and integrity of the financial transactions and accounting data. Our observations on these issues are discussed in the report.

## **1.6 Audit Objectives**

Information Systems Audit (IS Audit) of CFMS was conducted with a view to examining:

- Whether the system was designed effectively to encompass all the key functions, controls, and reporting requirements of all the stakeholders and whether what was designed was built in and the same was effectively implemented.
- Whether Data storage and retrieving mechanism is effective and ensures that the business data is protected and available as stipulated.

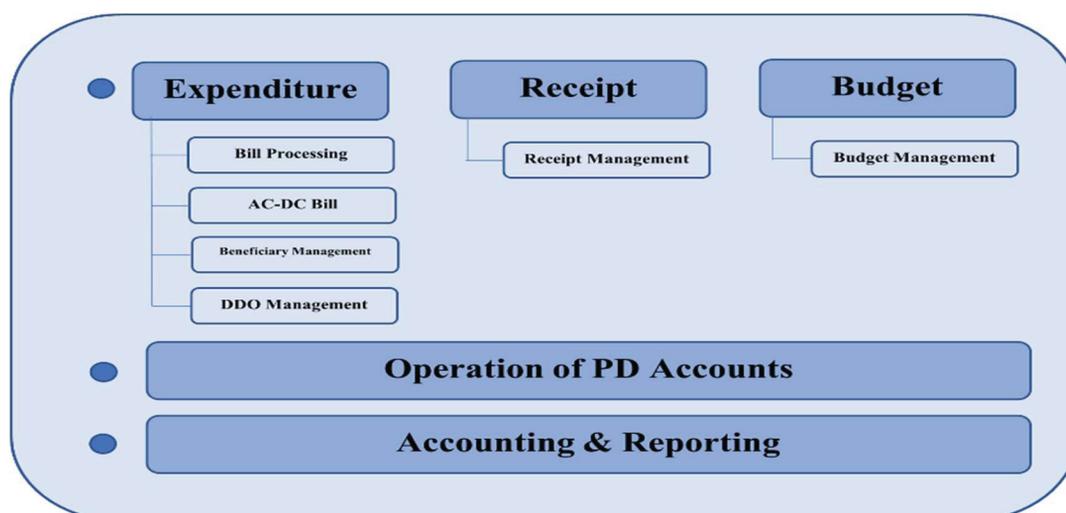
## **1.7 Scope of Audit & Audit Methodology**

During the audit, data analysis of the transactions in the CFMS platform under Phase-I from the date of roll out of the project *i.e.*, from 02 April 2018 to September 2021 had been conducted module wise.

The processes designed in three rolled out modules were analysed against accepted standards for application design, application controls & security and business continuity.

Further key processes in CFMS – Bills processing, Management of AC/DC Bills, PD Accounts, beneficiary management, Accounting & Reporting, DDO Management, Receipt Management, Budget Management – to the extent of implementation were also examined in audit.

The structure of the observations on key aspects is as follows.



The audit methodologies used included review of documentation, check of controls, activity observations, using Computer Assisted Audit Techniques (CAAT) for analysis of large voluminous data, reviewing evidence to validate controls *etc.*

Additionally, the audit team also visited the Finance Department / selected treasuries and few DDOs for collecting information and to gain first-hand experience of CFMS.

## **1.8 Sources of Audit criteria**

- Andhra Pradesh Financial Code, Andhra Pradesh Treasury Code, Andhra Pradesh Accounts Code, Andhra Pradesh Budget Manual, Government Accounting Rules, Receipt & Payment Rules, and other financial rules under legacy system.
- Request for Proposal, including the Functional Specification Documents (FSD)
- Rules / orders communicated by the Government from time to time
- Instructions/guidelines issued by Government of India and the State government about IT systems
- Guidelines of O/o C&AG of India on digital vouchers
- Generally accepted Data integrity and quality standards

## **1.9 Acknowledgement**

Audit acknowledges the cooperation extended by APCFSS in providing server data and arrangement of walkthrough on Modules. The entry conference was held with the Principal Finance Secretary, Secretary Finance and Chief Executive Officer, APCFSS, on 27 October 2021, and the draft report was communicated to the GoAP on 28 March 2022.

Replies were received from the Government on 21 October 2022. The Exit conference was held with the Special Chief Secretary on 24 November 2022. Replies of the Government were examined and incorporated appropriately in the Report.



## **Chapter-II**

### **Scope Limitation**



## Chapter-II

### Scope Limitation

#### 2.1 Constraints faced by audit and limited assurance

The Entry conference was held with the Government, represented by the Principal Secretary, Finance, on 27<sup>th</sup> October 2021. The Government had promised to provide all the required and necessary documentation sought by audit during the audit processes.

Audit requisitions seek the information required to form an audit opinion and audit observations are preliminary audit conclusions/opinions and form the basis of final observations, which are further issued to the Government. During audit, we had given 75 audit requisitions and 42 audit observations to both APCFSS and the Finance Department.

We received replies; however, in respect of 11 of the observations, duly calling for crucial information on System Integration, User Acceptance Testing, Application Security *etc.*, were replied without supporting documents. Hence, assurance of the system functionality cannot be arrived at.

Particularly, for the second objective of this audit *i.e.*, Application Security including Business Continuity, no information was provided by APCFSS, which administers the system. A financial system including e-transactions, data recovery and business continuity processes cannot be a reliable one without an adequate Audit trail. However, audit efforts in the direction of gaining assurance on this met a roadblock and no information was received despite multiple requisitions and reminders<sup>7</sup> sent to APCFSS and the Department.

#### 2.2 User Acceptance Test

User Acceptance Test (UAT) is testing performed by the end user or the client to verify/accept the software system before moving the software application to the - production environment. UAT is done in the final phase of testing after functional, integration and system testing are done.

As the CFMS application was working on SAP – ERP platform and end solutions are critical and involving stake holders' sensitive issues, there is a clear need for UAT. However, when the above testing of UAT and the feedback from the stakeholders on initial UAT, change management and documentation were called for, APCFSS could not produce the same.

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<sup>7</sup> Letters dated 16.11.2021, 24.11.2021, 23.12.2021, 30.12.2021, 04.01.2022, 10.02.2022, 14.02.2022, 08.03.2022, 06.04.2022, 18.04.2022, 11.05.2022 & 12.05.2022

The other matters on which the documentation and the Department's action was sought and not produced to Audit are stated below.

- Data Storage and Retrieval
- Application security
- Performance issues of the application *e.g.*, Downtime and availability
- Criticality analysis and Business continuity procedures, including disaster recovery procedure
- Vendor lock-in and associated risks
- Service agreements

# **Chapter-III**

## **Expenditure and Receipt Modules**



## Chapter-III

### Expenditure and Receipt Modules

CFMS being a financial management system of the government, compliance of the system with the relevant rules, codes, acts, government orders *etc.*, is mandatory to ensure regularity of the accounts generated from the transaction data. This compliance could be ensured by designing the business processes as per the legal framework. Our focus was to gain an assurance on this aspect. Wherever we have noticed deviations in this regard, the same were reported in this report, subject to the limitations posed in Chapter 2.

A well-designed Information System should have controls built in for all its sensitive or critical functions. An IT control is a procedure or policy that provides a reasonable assurance that any application used by an organization operates as intended, data is reliable, and the organisation follows applicable laws and regulations<sup>8</sup>. Wherever we have observed either failure of a control or absence of a control, the same are reported here.

### 3.1 Expenditure

Since roll out of the CFMS application, a summary of types of bills submitted, and amounts drawn against these bills were as follows.

**Table 3.1: Year Wise - Number of Bills and Amount drawn**

Bill type	(₹ in crore)							
	2018-19		2019-20		2020-21		2021-22	
	Bills	Amount	Bills	Amount	Bills	Amount	Bills	Amount
	(Till September)							
<b>Pay Bills</b>	462311	20686	524999	23897	631779	32627	310616	15276
<b>Pension Bills</b>	32581	12657	28348	12166	28604	15041	14037	6993
<b>Works Bills</b>	102980	27431	55501	25607	60237	23281	11908	3007
<b>AC bills</b>	2661	1330	1178	311	1212	798	299	141
<b>Deposit Bills</b>	402997	1025	322795	1067	549024	669	161033	209
<b>Deposit works bills</b>	15246	3044	7786	3294	7628	3981	1066	628
<b>Non-HR bills</b>	781539	45448	674364	55277	523563	32112	189875	20710
<b>Social Welfare</b>	113846	5390	84445	5898	19484	20140	10925	9753
<b>Miscellaneous</b>	612972	10815	624335	23592	683600	57111	242787	23202
<b>Total</b>	<b>2527133</b>	<b>127825</b>	<b>2323751</b>	<b>151110</b>	<b>2505131</b>	<b>185761</b>	<b>942546</b>	<b>79921</b>
<p>In 2019-20, Payments under DBT were done by creating beneficiary ID for each beneficiary; however, subsequently, the beneficiaries were grouped DDO wise and shown under DDO wise.</p> <p>Source: BSAK Table</p>								

<sup>8</sup> Provisions of ISACA (Information Systems Audit and Control Association) on IT Controls

### 3.1.1 AC-DC Bills

#### Profiling of AC-DC bills:

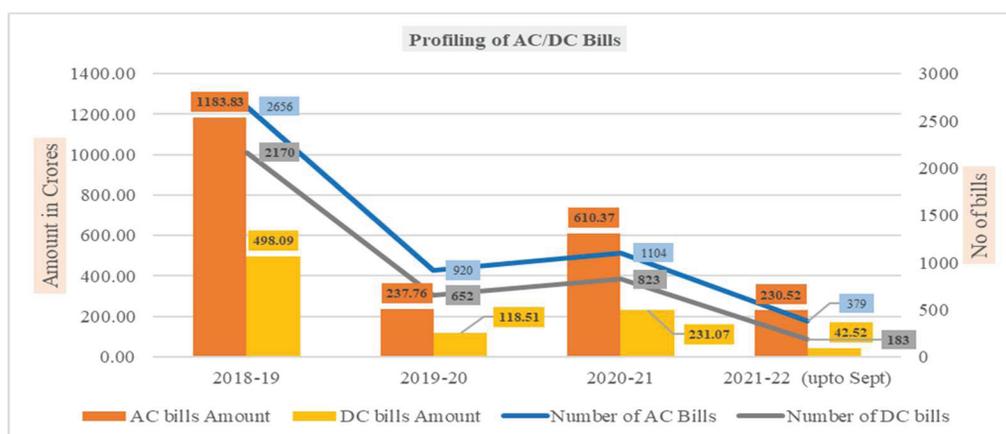
The functionality for Abstract Contingent Bills (AC bills) & Detailed Contingent bills (DC bills) was introduced in April 2018 as part of Phase I - Expenditure module. This is apparently not a standard functionality of S4 HANA and custom code has been used.

Table 3.2: Number of AC-DC Bills

(₹ in crore)					
Sl. No.	Financial Year	Number of AC Bills	AC bills Amount	Number of DC bills	DC bills Amount
1	2018-19	2656	1183.83	2170	498.09
2	2019-20	920	237.76	652	118.51
3	2020-21	1104	610.37	823	231.07
4	2021-22 (upto Sept 2021)	379	230.52	183	42.52
<b>Total</b>		<b>5059</b>	<b>2262.48</b>	<b>3828</b>	<b>890.19</b>

Source: BSAK Table

Chart: 3.1 - Number and Amount of AC-DC Bills



- a. Government prescribed Rules<sup>9</sup> on submission of AC Bill and DC Bill. A Detailed Contingent bill shall be submitted against a pending Abstract Contingent bill (AC bill) within three months of drawal against an AC Bill. Further, number of AC bills pending for DC bill shall not be more than two, at any time against each DDO. Audit analysed 5,059 AC bills, drawn by the 584 DDOs in the State between April 2018 and September 2021. Our observations are as follows:
  - o 3,828 DC bills were submitted during this period. In all these cases, during submission of DC bill, the user manually entered the details of AC bills, amount drawn, date of drawal *etc.* There is no integration for cross referencing a DC bill to the earlier AC bills to avoid errors/ mistakes during the submission of the DC Bill.

<sup>9</sup> G.O.Ms.No.172 Finance TFR Department, dated 14 August 2014

- In 2,054 DC bills out of 3,828 DC bills submitted, it is observed that, the time taken by the DDO to submit the DC bills ranged from 1,306 days to 91, although Government prescription was to submit the bills within 90 days.

Table No. 3.3

Sl. No.	Range	No. of Bills
1	91 days to 300	1,684
2	301 days to 500	199
3	501 days to 1000	152
4	More than 1000 days	19
<b>Total</b>		<b>2,054</b>

- Further, though the government orders stipulated that there should not be more than two AC bills pending against each DDO, audit noticed that the pendency against 104 DDOs was more than two and ranging from 35 bills to three bills.

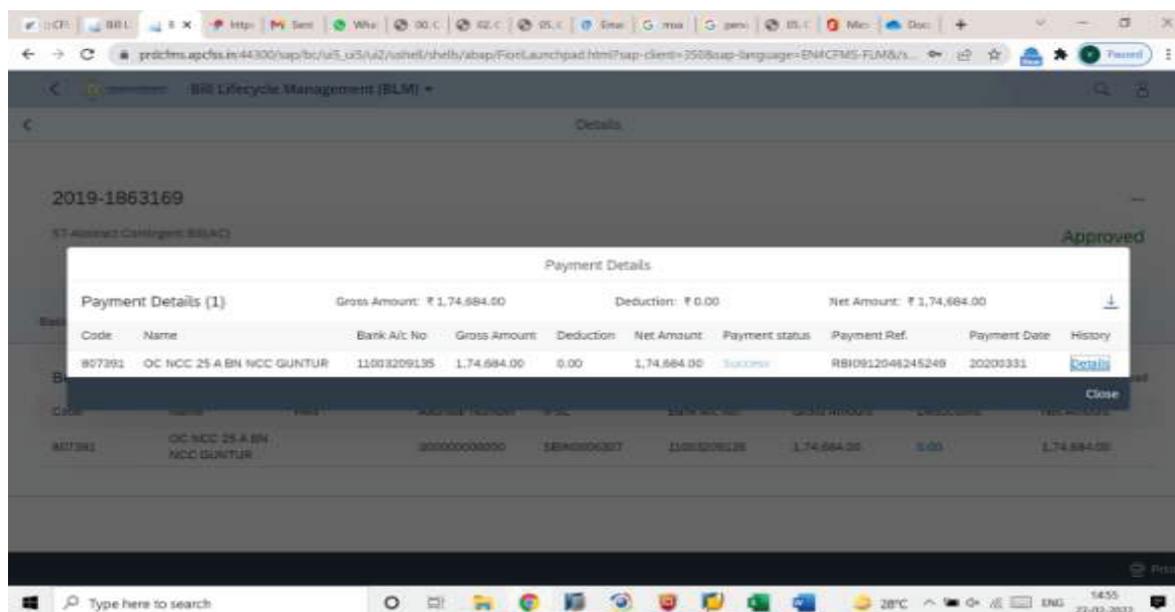
Table No. 3.4

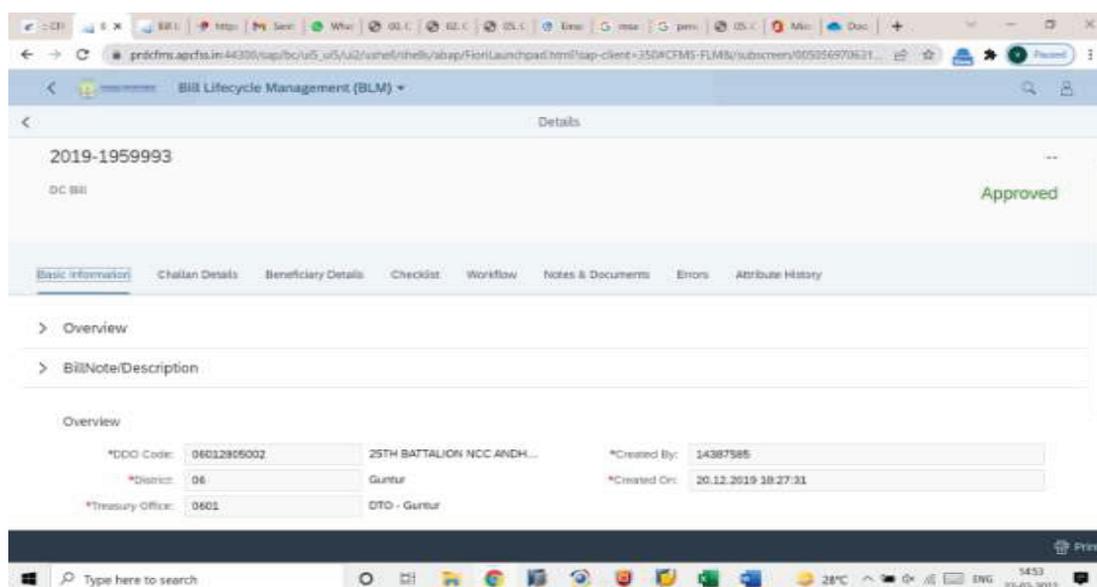
Range of Bill Pendency	No of DDOs involved
3 to 5	39
6 to 10	22
11 to 20	37
More than 20	6
<b>Total</b>	<b>104</b>

Although, transactions relating to the AC bills is a common phenomenon in Government transactions, the desired controls like alerting the user on number of bills pending, submission of bill beyond time frame were not discussed in the FSD; accordingly, they were not properly designed in the application. In spite of availability of an alert mechanism to the user on previous pending bills, escape /ignore option which can be operated through backend, facilitates the user to proceed further. As the moneys of the Government are to be drawn and spent only when absolutely required, CFMS could have the controls to check the drawal of AC Bills by DDOs with pending DC Bills and provide alerts to DDOs for quick clearance of the AC Bills.

- a. **Illogical data:** In 37 cases, DC bill date is prior to drawal of AC bill which is not correct. This shows lack of validation control for submission of the DC Bills.

Fig. 3.1: Illustration of illogical data of AC-DC bill





When the above observations were brought to notice, Government had replied (October 2022) that there is no manual entry to draw/submit DC Bills, the bill is auto picked; further, stated that the provision of manual entry option to draw/submit DC Bills was for legacy data only.

The reply of the Government is not tenable, as the issue of DC Bills predating the AC Bills was found even for AC Bills generated in the post implementation of CFMS also.

In respect of operation of more than two bills by a single DDO, Government replied that exigency coupled with instructions of the Government is the criteria for operation of more than two bills.

Accepting the practical consideration of the government as stated in the reply, there should be categorisation of exigencies and supporting sanction orders for drawal of third and subsequent bills. These should be included along with the bills to enforce accountability. Process controls are required since the programme does not categorically reject a DDO drafting a third and subsequent AC Bill while two are already pending.

Regarding the illogical data of DC Bill being prior to AC Bills, the Government has accepted the observation and assured that necessary validations are put in place to prevent such instances.

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**Conclusion:** *Timely adjustment of AC bills is a perennial issue in financial journey of the State. Required controls like alerting the end-user on mandatory provisions on drawal of multiple bills, adjustment beyond permissible period were absent in the system. This could have been included to ensure operational flexibility. The absence of strict controls did not address the perennial issue of pending adjustments and hence, weaker accountability. Input validation control for dates is also absent in the system.*

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### 3.1.2 Beneficiary Management

The design structure of the Beneficiary table meant for employees, retirees, vendors, and other service agents was discussed in FSD (Functional Specification Document). The codes for various categories were discussed as follows.

**Table 3.5: Categories of beneficiaries as per FSD**

Code	Description	Usage of the group
Z001	GoAP- General Vendors	To create the regular beneficiaries as vendors.
Z002	GoAP- Employee Vendors	All the employees as vendors.
Z003	GoAP-Contract Employee Vendors	All the contract employees as vendors.
Z004	GoAP- Pension Vendors	All the pensioners as vendors.
Z005	GoAP- One Time Vendors	For the one-time beneficiaries.

Profiling of beneficiary's History

**Table 3.6: Summary of Beneficiary Transactions**

(₹ in crore)

Beneficiary category	2018			2019			2020			2021		
	No. of beneficiaries	No. of bills	Amount	No. of beneficiaries	No. of bills	Amount	No. of beneficiaries	No. of bills	Amount	No. of beneficiaries	No. of bills	Amount
DDO as beneficiary	7668	124811	21221	7436	123178	10822	6397	133396	10021	4905	64947	5651
Government Employees	840023	1388825	44390	1243011	1469116	50499	1282166	1528533	55774	1262814	692536	28524
One time vendor	282	90859	2835	311	63179	4086	529	23821	29153	403	12406	10634
Vendor	1294530	688942	80276	5641550	589981	84799	1004394	729446	86442	1581166	209984	42295
<b>Total</b>	<b>2142503</b>	<b>2293437</b>	<b>148722</b>	<b>6892308</b>	<b>2245454</b>	<b>150207</b>	<b>2293486</b>	<b>2415196</b>	<b>181391</b>	<b>2849288</b>	<b>979873</b>	<b>87104</b>

However, the above design was not applied in the application; an employee group namely 'ZP' group was designed for employee master by covering 'Z002', 'Z003', 'Z004' codes above for employee related transactions. In view of the long-term/permanent nature of employment of regular employees in the organization, it is desirable that a dedicated group for their transactions as discussed in FSD is created. However, the same was not designed in the application. As this distinction was not made, audit observed that there was no distinction in payments to regular employees, retirees, and contract employees. Issues identified are discussed in subsequent paragraphs.

It was discussed in FSD about the vendor master in CFMS system which contains information on the vendors that supply or provide service to the Government along with the regular beneficiaries like employees, pensioners, social, land settlement, rehabilitation beneficiaries *etc.* Further, a vendor code for the purpose of disbursement of the salary and employee related payments was proposed.

It was also discussed in the FSD that the vendor/beneficiary master data was controlled using the authorisation management of creation and change, provided to the users who

are responsible to create the data. The master data is the single source of control of the beneficiary bank details from which the payment disbursement is made based on the bill processed.

Further, the purpose of Grouping of vendor master is to help to keep track, especially when the complexity increases due to concurrent employment. It is also possible to jump from the report to the corresponding transactions, on clicking the business partner number. Mismanagement of subgroups, defeated the core concept of grouping.

In this connection, audit observed the following issues.

### 3.1.2.1 Design of the beneficiary master table

- Aadhaar not integrated:** It was discussed in FSD that Aadhaar /PAN number would be integrated in Vendor table while creating the new beneficiary to avoid any duplicate records and for reliability of transactions. However, study/analysis of the table data from April 2018 to September 2021 revealed that the table contained the following issues.

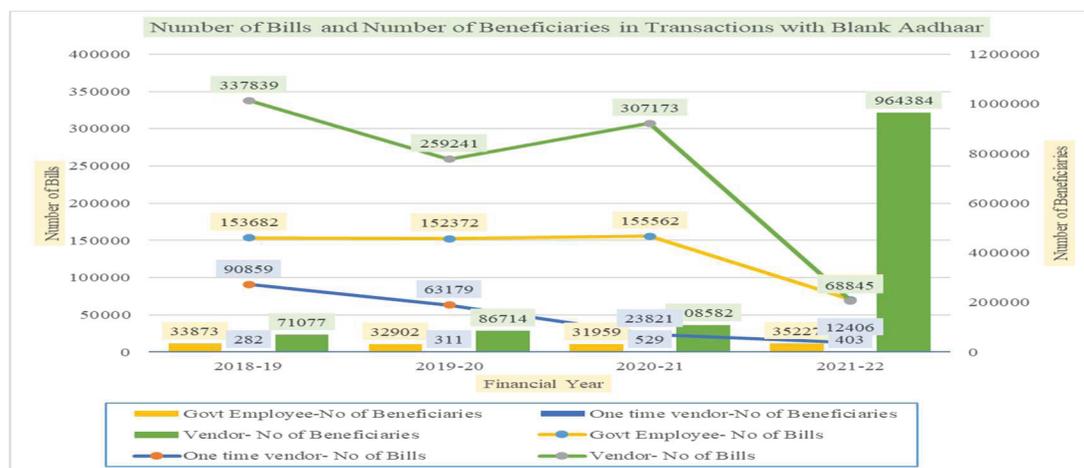
<b>Blank values in Aadhaar column out of total records of 105,43,660</b>	<b>13,15,616</b>
<b>Beneficiaries with the same Aadhaar in more than one group</b>	<b>1,54,415</b>
<b>Single vendor with multiple Aadhaar numbers in two groups (ZP &amp; Z001)</b>	<b>25,576</b>

Table 3.7: Transactions generated with Blank Aadhaar

Beneficiary category	2018			2019			2020			2021		
	No of beneficiaries	No of bills	Amount	No of beneficiaries	No of bills	Amount	No of beneficiaries	No of bills	Amount	No of beneficiaries	No of bills	Amount
Government Employee	33873	153682	1958	32902	152372	2209	31959	155562	2405	35227	70554	1337
One time vendor	282	90859	2835	311	63179	4086	529	23821	29153	403	12406	10634
Vendor	71077	337839	68271	86714	259241	61971	108582	307173	62271	964384	68845	33942
<b>Total</b>	<b>105232</b>	<b>582380</b>	<b>73064</b>	<b>119927</b>	<b>474792</b>	<b>68266</b>	<b>141070</b>	<b>486556</b>	<b>93829</b>	<b>1000014</b>	<b>151805</b>	<b>45914</b>

Source: Data Analysis of Beneficiary and Payment Table

Chart: 3.2 - Number of Bills and Number of Beneficiaries in Transactions with Blank Aadhaar



### 3.1.2.2 Employee data not mapped with Unique Identifier

- In the Vendor master table, ZP group is meant for in-service employees, retirees, contract employees. As the in-service employee acts by virtue of his position as maker, checker and submitter during bill initiation, processing and validation stages, her/ his biometric access is the control to identify the employee identity. According to the FSD, the key for biometric authentication is Aadhaar number. The proposal in FSD was for ‘*Enhancement of Aadhaar number field in vendor master and validation of Aadhaar / PAN number while creating the new beneficiary to avoid any duplicate record*’. Hence, storing Aadhaar data of the employee in CFMS database is crucial to avoid duplicate records of employees.
- Data analysis revealed that out of the 13,15,616 blank values from beneficiary master table as stated above, 58,231 records related to the in-service employee category. However, their Aadhaar identity was not captured and stored in the database, showing potential inherent risk of duplication of the records of employees.

### 3.1.2.3 Existence of beneficiaries across categories -

Analysis of data revealed that ZP group has 14,18,517 records and Z001 has 90,19,776 records. As part of maintenance of transparency in payments, it was adopted by the CFMS in their FSD that Aadhaar number would be the Primary Key to identify a beneficiary.

Data analysis revealed that in 1,03,055 records, the beneficiaries of ZP group (meant for employees) were also present in Z001 group (meant for contractors, suppliers *etc.*, *i.e.*, other than employees). Audit further analysed the data and noticed that the above creation of beneficiary data in multiple tables was to facilitate for a payment of benefits other than salary like family benefits allowances and other payments to the employees whose IDs already exist in ZP group.

Audit examined 41 cases involving a money value of ₹ 3.51 crore, wherein vendor IDs were created later than the employee ID. It was noticed that the vendor ID is created for the purpose of payment of retirement benefits, contractual work payments and other miscellaneous payments.

**Table 3.8: Cases of presence of same Aadhaar number in Employee and Vendor categories**

Audit verified details	No. of cases
Number of Aadhaar number having both Employee id and Vendor id created	7006
(-) Number of cases in which employee id was created later than vendor id	6724
Number of cases in which vendor id was created later than employee id	282
(-) Number of cases in which no payment was done to vendor id though vendor id was created	88
Number of cases in which payment was done in which vendor id was created later than employee id	194
(-) Number of Grama Volunteer cases- Honorarium payment of ₹ 5,000/-	-34
Remaining Number of cases (₹ 3.64 crore payments in total)	60
No. of cases for which verification was done	41

Government replied (October 2022) that necessary validations were already in place and no employee can be in two categories, except pensioners. It is also stated that currently, it is not possible to create a vendor code without Aadhaar number and the cases pointed by audit are prior to 2019. Government also stated that since 2019, remedial measures were put in place making Aadhaar mandatory for generation of CFMS ID.

**Table 3.9: Vendor ID creation before and after 2019**

Sl. No.	Issue	Prior to 2019	After 2019	Total
1	Cases in which vendor id created later than employee id: 282	106	176	282
2	Cases in which employee id created later than vendor id: 6,724	6,209	515	6,724

Details of cases in which vendor id was created prior to and after 2019 is given in **table no.3.9**. We noticed such cases even after 2019, where employee benefits were paid in the vendor category. Out of 282 number of cases in which vendor id was created later than employee id, 176 cases were after the year 2019. Hence, it is recommended that the validations to observe the dedicated Groups may be put in place.

### **3.1.3 DDOs with Aadhaar blank values**

Further scrutiny of the above data revealed that out of 58,321 records of Aadhaar blank values, 545 values are relating to DDOs who are performing DDO functions across the State.

Discharging duties of DDO, without unique identification *i.e.*, Aadhaar causes potential risk to CFMS application on identity and access of the login credentials.

When the above observations were brought to notice, Government replied (October 2022) that each DDO can submit the bills only with Aadhaar based Biometric authentication. Hence, currently there is no scope for any risk on his identity. DDO records available in the database without Aadhaar Numbers pertains to the period prior to 2019.

We noticed that the transactions were made by DDOs, after 2019 also, whose Aadhaar details are not available in the system. Details were as follows:

**Table 3.10: Details of transactions by DDOs with blank Aadhaar**

	Upto the end of March 2019	Between April 2019 and September 2021
<b>No of transactions: 58,231</b>	45,255	12,976
<b>DDOs operations with blank Aadhaar 545</b>	280	265

*Conclusion: Beneficiary management process was not implemented as put in the design documents of the application. The de-duplication criteria, like Aadhaar, was not implemented as thought out in the FSD. The system did not have sufficient redundancy controls to ensure uniqueness of the beneficiary data. Design controls required for exclusivity among sub-groups are also missing thus allowing ineligible beneficiaries leading to irregular/fraudulent payments.*

### **3.1.4 Separation of Duties (SoD) principle not observed**

Separation of duties (SoD)<sup>10</sup> is the concept of having more than one person required to complete a task. It is administrative internal control used by organizations to prevent fraud, sabotage, theft, misuse of information, and other security compromises. Application of this principle is more significant in a financial and accounting application to have reliability, confidence, and integrity of the data.

Among various sub-modules of transaction processing, in the following test checked cases, we have observed controls deficiency.

- i. Operation of Special Bills, outside the treasury route.
- ii. Creation of PD Accounts
- iii. Cancellation of Bills
- iv. Invalid Bill Numbers

#### **3.1.4.1 Operation of Special bills**

The financial accounting entries of the State Government are processed through the treasury system. The workflow for financial accounting entries is a part of the framework of internal controls for budget and expenditure management in the State Government. District Treasury Offices are required to ensure that every payment/accounting entry is duly authorised and budgeted and is compliant with rules and regulations.

Data analysis revealed that for the year 2020-21, 54,092 accounting entries were processed by the APCFSS through the backend of CFMS. They were processed through “Special Bills” in the CFMS, which is not an authorised type of bill in the Treasury Code. The gross amount transacted through the Special Bills was ₹ 48,284.31 crore including adjustments between the Consolidated Fund of the State and the Public Account. All these transactions were processed by the APCFSS bypassing the role of Treasury and controls in the ordinary workflow of financial accounting entries.

<sup>10</sup> National Institute of Standards and Guidelines

The matter of special bills is discussed in detail in the *Chapter 5 of the State Finances Audit Report of the year 2020-21 (Report 1 of 2022)*. Qualified opinion was made in the Audit Certificate of the Finance Accounts for the year 2020-21 and the opinion of Audit on the true and fair nature of accounts was subject to the violations identified in operation of Special Bills.

### **3.1.4.2 Creation of PD Accounts**

Government of AP issued orders on maintenance of deposit accounts<sup>11</sup> that requests to open a new PD Account will be submitted via the appropriate screen, duly providing justifications thereof. These requests will be routed through HOD / Secretariat Administrative Department to the Fund Management Unit (FMU) concerned in the Finance Department, which in turn, shall review the request. If it is determined to open a new PD Account, such a request will be recommended to the Cash and Debt Management section in the Finance Department for the creation of a new PD Account.

- Data analysis of PD related tables revealed that in respect of 1,44,493 PD accounts, CFMS technical team created PD accounts in the backend without involvement of the Cash and Debt management section of Finance Department.
- In respect of 3,41,410 cases of lapsing of amounts from PD accounts done under year-end activity, the involvement of the user *i.e.*, PD administrator was not seen, as they were done by the CFMS backend team.

When the observation was brought to notice, the Government replied (October 2022) that only the PD accounts which were already in the system before issuing of Govt. Order No.99 and for which the HoAs have been re-assigned and were centrally created to avoid unnecessary delay and ensure smooth transition.

Reply is not convincing in view of the PD accounts created before and after the implementation of Govt. Order No. 99 were found to be operational after August 2019. There is need to include required workflows in CFMS to allow for the users with appropriate roles to perform these operations.

### **3.1.4.3 Creation of additional table for holding the bills**

According to the AP Treasury Code<sup>12</sup> read with FSD, on treasury vetting, “when an endorsement or re-endorsement on a bill is unauthorized, incomplete, or otherwise irregular, the Treasury Officer shall refuse payment and return the bill to the person who presented it, with a memorandum explaining why payment is refused”. Hence, the competent authority can only have the powers to reject the bills and not ‘cancel’ the bills.

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<sup>11</sup> Finance (Cash & Debt Management) department G.O. Ms. No.: 99 Dated: 14.08.2019

<sup>12</sup> SR 32(g) under TR 16 of APTC

Table 3.11: Migrated and Closed Bills

Migrated Bills		Closed Bills			
Year	No of bills	Year	Bill closing at year end process	Bill closing on request on regular days	Grand Total
2018	3,16,313	2018	3,46,038	-	3,46,038
2019	86,995	2019	2,15,872	59,571	2,75,443
2020	1,47,408	2020	2,84,310	6,695	2,91,005
		2021	-	1,365	1,365
<b>Grand Total</b>	<b>5,50,716</b>	<b>Grand Total</b>	<b>8,46,220</b>	<b>67,631</b>	<b>9,13,851</b>

Source: Data Analysis from Payment related tables

An additional table in the database was created and all the bills after completing their formal validations and approval at treasury level and prior to moving to e-Kuber for payment, are kept in /routed through this table<sup>13</sup>. Analysis of data of the table for the period from April 2018 to September 2021 revealed that the remarks offered by the Passing authority on certain bills on passing / cancellation *etc.*, is not logical and users who rejected / cancelled the bills were not authorised to do so. The number of such records with the reasons recorded were as follows:

Table 3.12: Different flags used for Bills cancellation, rejection etc.

Sl. No.	Flag	Flag description	From April 2018 to Sept. 2021	
			No. of Bills	Amount involved (₹ in crore)
1	A	Administrative Block by Finance Department	395	137
2	F	FIFO	7	3
3	H	HR Laps Salary Reprocess	923	157
4	L	Failed Payment Lapsing	595	208
5	N	Sanction closing on request basis-regular days	60	2
6	P	Payment Release	53,79,103	5,16,570
7	Q	Payment Reject	725	20,554
8	S	Payment Release - as per FIFO	3,54,311	37,287
9	X	Bill Closing on Request Basis on Regular Days	28,175	22,435
10	Y	Bill Closing Year End Process	4,96,094	85,022
11	Z	Emergency Payment Block	271	27
<b>Grand Total</b>			<b>62,60,659</b>	<b>6,82,402</b>

Source: Data Analysis on ZINT\_EXCEP-MAINT

Audit scrutiny revealed that

- In 271 cases remarks offered during payment blockage were “Emergency Payment Block”; however, further details offered by the user for cancellation / rejections of the bills were not documented.
- In 725 transactions (Sl. No. 7 above), where payments are rejected, the user-ids was not available in 334 cases. Hence, identity and access management principles were failed.

<sup>13</sup> ZINT\_EXCEP\_MAINT

- In 28,175 transactions (Sl.No. 9 above), where bills are closed on request, remarks were noted in 5,746 cases that “BILLS CANCELLED AS PER INSTRUCTIONS”. Absence of valid documentation lacks accountability for effecting the transactions.
- The bills were cancelled by the PAO / DTA /DWA employees which was against the Treasury rules as the competent authority can only reject the bill with proper remarks.

**Table 3.13: Cancellation of Bills by different users**

Sl. No.	Cancelled by	No. of bills cancelled	Role of the user	Department/office
1	14360243	13,403	Integration: default posi	Directorate Of Treasuries
2	14389829	11,139	Integration: default posi	Works Accounts Directorate
3	CFMS_CNS_JHN	1,306		
4	14440684	849	Director	Directorate Of Works Accounts
5	14163372	829	Junior Accounts Officer	Directorate Of Treasuries
6	14353161	243	Director	Directorate Of Treasuries
7	14357815	193	Junior Accounts Officer	Directorate Of Treasuries
8	14379385	108	Integration: default posi	Directorate Of Treasuries
9	CFMS_CTM_ULK	51		
10	14477290	25	Pay and Accounts Officer	Pay And Accounts Office
11	14283711	22	Senior Accountant	Directorate Of Treasuries
12	SYSTEM_ADMIN	6		
13	CFMS_CTM_VCD	1		

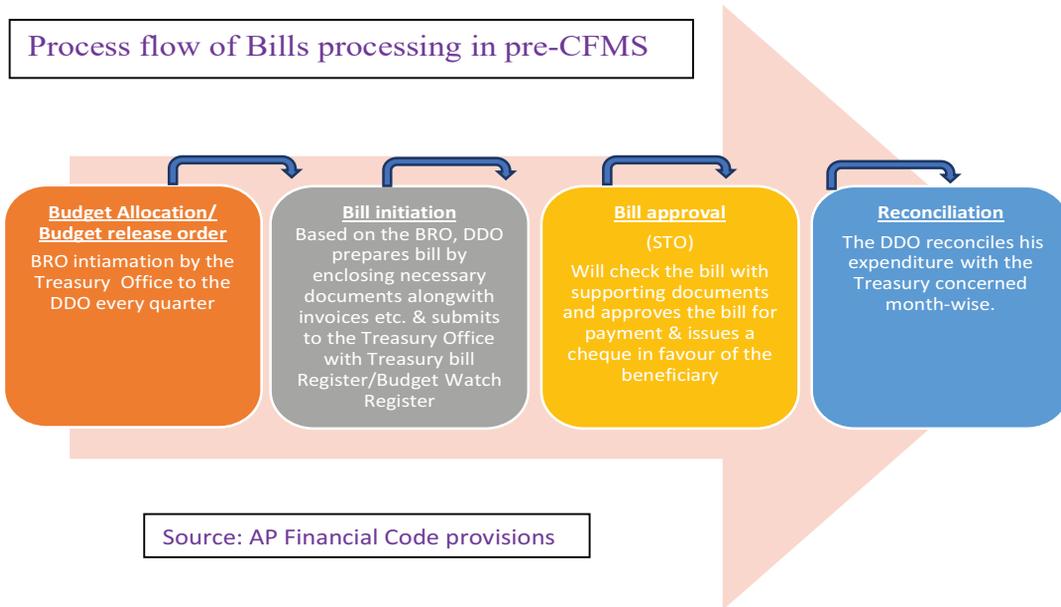
Source: Data Analysis on ZINT\_EXCEP\_MAINT

- It can be inferred from the **Table 3.13** that the CFMS application was allowing unauthorised users viz., JAOs, Sr. Accountants, CFMS core team members etc., to cancel the bills. It is noted here that these bills were processed through various stages at DDO level / treasury level, however, they were cancelled by the treasury officers and others without recording any reasons. This action was unauthorised as per the extant rules and the FSD design was not followed.
- Further, this had the impact of wilful withholding of bills by un-authorised persons, non-documentation of the changes, non-institutionalization of duties which may have an impact of diluting structures and controls for financial management.

Government vide their reply (October 2022) stated that ZINT\_EXCEP\_MAINT is a log table and is used as an exception so that the released bill will not be visible until the actual payments job is run.

Government further stated that the bill-cancellation is enabled in cases of DDO/treasury Officers/ PAO, where they were of the opinion that the bill cannot be processed for payment and the same has been identified after completion of entire bill process and not to process the bill to safeguard the government money.

Reply is against the existing Financial Rules, as per the Article 3 of AP Financial code, availability of budget is pre-condition for initiation of a bill for incurring expenditure. Availability of budget and submitting a bill pre-supposes that a liability is incurred and to be met by the Government. Also, bill is initiated based on the availability of budget and multiple validations given by the Offices of the DDO as well as Treasury.



From the above flow chart, it can be inferred that the process of bill cycle should be with Treasury Officer Checks/ validation, followed by pushing the same for payment. There are no additional blocks for holding the treasury approved bills.

Holding the bill, before payment gateway in spite of budget availability shows lack of transparency which defeats the core objective ‘transparency’ of CFMS application besides violating the State Financial Rules.

#### 3.1.4.4 Absence of Process owner involvement

Further, Analysis of the above unusual transactions *viz.* Operation of special bills, creation of deposit accounts, creation of additional table for holding the bills *etc.*, revealed that the concerned process owners were bypassed and no role was played by them during the entire life cycle of these transactions. Ultimately, responsibility for the transactions done and accountability for future reference could not be established; This violates AP financial Rules also.

**Table 3.14: Type of Transactions per which SOD Principle not applied**

Created User-ID	Transaction Code	Number of Transactions	Transaction Type
VWV_PAY_ADM	ZH	12,87,36,947	Pay Bill-Regular
VWV_PAY_ADM	ZJ	9,20,86,108	HR-Off-cycle Process
VWV_PAY_ADM	ZO	52,19,987	Pension Bill-Supntry
VWV_PAY_ADM	ZQ	50,62,357	Pay Bill-Supntry

Created User-ID	Transaction Code	Number of Transactions	Transaction Type
VWV_PAY_ADM	ZY	48,75,028	NG Dedu. Transfer
SYSTEM-ADMIN	ZE	38,09,341	Pension Bill-Regular
SYSTEM-ADMIN	ZH	33,23,687	Pay Bill-Regular
SYSTEM-ADMIN	ZJ	25,33,652	HR-Off-cycle Process
SYSTEM_ADMIN	ZE	24,68,418	Pension Bill-Regular
SYSTEM_ADMIN	ZH	19,14,548	Pay Bill-Regular
SYSTEM_ADMIN	ZI	16,84,025	Adjustment Bill
SYSTEM_ADMIN	ZQ	16,69,848	Pay Bill-Supntry

\* Summary of transactions were detailed in **Appendix-I**

*Source: Data Analysis on BKPF*

APCFSS was implementing agency of the project and also acting as system administrator post the roll out of CFMS. APCFSS had also been authorized by the finance department as user for all the backend changes noticed in all the aforementioned observations.

Same agency acting as both system administrator and also user at the same time, bypassing the roles of process owners like Director of Treasuries and Accounts & DWA, PAO is unwarranted. This may raise doubts on the dependability, integrity, and reliability of the operations due to absence of compensating controls.

### **3.1.4.5 Invalid bill numbers involving an amount of ₹ 236.64 crore**

Bill number provides the uniqueness of the transactions and tracking for future reference. Data analysis of CFMS data revealed out of total bills of 74,99,233 generated by the system between April 2018 to September 2021, 74 bills involving an amount of ₹ 236.64 crore was drawn without appropriate bill numbers as per the design. These 74 bills are processed with non-numeric fields and without following bill processing workflow.

These bills showed lack of three important control features like

- i) Numeric Bill Number- for uniqueness of transactions,
- ii) Transactions by authorised users &
- iii) Availability of required supporting documents.

This shows weak controls and vulnerability of the system for control failures and poses a severe risk to financial transactions. Absence of Maintenance of Numeric Bill Numbers is observed only in the month of April 2018 whereas the other two control features are pervasive across the audit period.

Table 3.15 - Illustrative bill Numbers

Bill Number	Amount (in ₹)
INTELLIGENCE DEPT	87,09,191
GREYHOUNDS RN	1,12,56,216
E-OFFICE FILE-CMO	70,00,00,000
12.2018-SGST2	1,12,432

Fig 3.2: Invalid bill number- Bill Number 'INTELLIGENCE DEPT'

The screenshot shows a web application interface for 'Adjustment Bills'. The 'BILL NUMBER' field is set to 'INTELLIGENCE DEPT'. Below this, a 'DETAILS' table is displayed with the following data:

Date	Year	Document Number	Doc Header Text	Gross Amount	Deduction Amount	Net Amount
26.04.2018	2018	1201207805		87,09,191.00	0.00	87,09,191.00
26.04.2018	2018	1800000032	290292/294/297/301/3 07/	87,09,191.00	0.00	87,09,191.00

The interface also includes a 'DETAIL FLOW OF BILL' section with a 'Download' button. The browser address bar shows a URL related to the system's configuration.

The observation was verified in three offices<sup>14</sup> and found that they were submitted early in April 2018 and belong to March 2018 (pre-implementation of CFMS); These were rejected on 31.3.2018 and again submitted during April 2018 afresh. On re-submission, bill numbers were generated in the backend duly violating logical parameters.

When the observation was brought to notice, Government replied that, the bills are related to GSTN transactions. No specific bill format was defined for these transactions in the initial days of roll out and currently the issue is rectified.

As stated by the Government, it is observed that no such cases came up after November 2019.

**Conclusion:** *The principle of Segregation of Duties even though built into the design failed in operation making this redundant. These processes discussed above also showed lack of involvement of process stakeholders resulting in weak or no accountability for these transactions.*

<sup>14</sup> Intelligence Department, Grey Hounds and GST payments

### 3.1.5 Weak Validations controls

#### 3.1.5.1 'Duplicate invoice check' not enabled - Multiple payments made for a single transaction - ₹ 968.73 crore

Data Analysis for the period from April 2018 to September 2021 of payment gateway related tables revealed that in 1,41,917 bills, the transactions/payments happened multiple times for a single bill number. The beneficiaries involved in the above payments were vendors/service providers / employees / adjustments from PD accounts to DDO accounts. The excess payment due to these multiple of payments was arrived at as ₹ 968.73 crore. The range of duplicity in payments was from 2 to 18 and involved 2,257 DDOs. ( details of total cases vide **Appendix-II**)

**Table No 3.16 Table showing the details of top 20 cases of multiple payments**

Bill Number	Amount (₹)	DDO Code	No. of times payment was made	Excess amount involved (₹)
2018-511195-REPA	51,78,377	03121603001	18	8,80,32,409
2018-776529-REPA	33,680	04011603001	17	5,38,880
2018-810891-REPA	1,26,130	04011603001	17	20,18,080
2018-181510-REPA	2,367	04050702001	16	35,505
2018-460709-REPA	4,000	02011002002	16	60,000
2018-585469-REPA	40,000	09011603001	16	6,00,000
2018-607780-REPA	1,00,889	09011603001	16	15,13,335
2018-607810-REPA	74,312	09011603001	16	11,14,680
2018-263951-REPA	22,885	06421210007	16	3,43,275
2018-480892-REPA	63,000	22050102001	15	8,82,000
2018-555458-REPA	4,000	02011002002	15	56,000
2018-322018-REPA	61,160	05082202074	13	7,33,920
2018-233623-REPA	14,52,752	22011802003	13	1,74,33,024
2018-406580-REPA	2,31,166	01012203001	13	27,73,992
2018-109810-REPA	59,022	03432302004	13	7,08,264
2018-199827-REPA	6,89,433	10411212004	12	75,83,763
2018-248026-REPA	30,000	27032501005	12	3,30,000
2018-248026-REPA	30,000	27032501005	12	3,30,000
2018-784437-REPA	47,173	04011603001	12	5,18,903
2018-242247-REPA	24,259	08012603001	12	2,66,849

Non-enabling of duplicate check<sup>15</sup> to avoid payments to already paid bill numbers resulted in excess payments from the exchequer. This also depicts weak processing controls in the application.

We had verified top 100 bills of amounting to ₹ 129.57 crore in 68 Offices (DDOs) and found that 64 bills involving ₹ 115.43 crore were returned to Government account either through remittance or auto sweep; in remaining cases of 36 bills, amounting to ₹ 14.14 crore, excess amount was remitted to the beneficiary account and the same was

<sup>15</sup> Case study <https://help.sap.com/doc/f084a89853f049639b43891ed0170978/2020.latest/en-US/loio85c0bce9406d43bd888ee08b426f73cc.pdf>

confirmed with List of Payments (LOP) submitted by the Government to the O/o. PAG(A&E). These beneficiaries are inclusive of service providers / contractors *etc.*

As the issue causes impacting including unintended outflows of cash from the exchequer which will add to the constraints in cash management, doubts on the reliability of the payment processing, administrative difficulties in affecting recoveries, particularly in case of vendors/suppliers/contractors *etc.*

When the above observation was brought to notice, the Government replied (October 2022) that all these transactions were re-processing of failed payments. It further opined that the payment process against the transactions were processed multiple times, payment is done only once on successful credit. Hence, there are no multiple payments done in this regard.

Reply is not justified. We noticed these transactions were paid multiple times and same was reflected in monthly expenditure statement (List of Payments) submitted by the treasuries to the PAG(A&E). As stated above, ₹ 115.43 crore were recovered by various departments showing that these were indeed excess payments. Further, as per the C&AG Guidelines on “Standing Order on Role of Audit in relation to cases of fraud & corruption”, we have communicated the above issue to the Secretaries to Government in 31 departments for their perusal and necessary action. In reply, various offices had confirmed the fact of multiple payments and further intimated the action to recover the amounts.

### **3.1.5.2 Lack of ‘limit check’ - Excess drawal of pensionary benefits of ₹ 218.15 crore**

The control ‘limit checks’ will check that the delivered figures (output figures) are in line with limits already pre-established. If the limit tolerance is in line with established tolerance value, transaction will be successful, else user is alerted for next level validation.

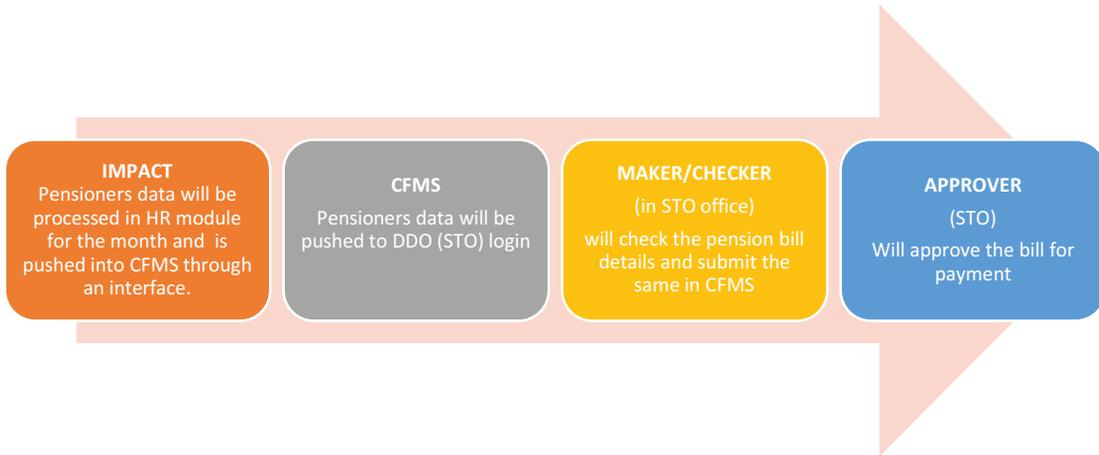
Data of superannuated government servants are tagged against their opted treasury for drawal of monthly pensionary benefits.

The processing of the Pension bills is initiated in ‘IMPACT<sup>16</sup>’ application where the HR database was stored. CFMS receives data from the IMPACT and the same is pushed to STO concerned for his check. This process has a single factor authentication, as Treasury officer himself is maker as well as approver.

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<sup>16</sup> IMPACT is an HR legacy application used to apply for bill preparation by the Treasury Officers prior to implementation of the CFMS application.

**Process flow**



Beneficiary data relating to the monthly drawal of pension payments in respect of retired government employees were analysed and certain exceptional cases were noticed. Limit check criteria adopted for analysis by Audit was ₹ 5.00 lakh per pensioner per month, which showed 2,671 cases, 2,545 pensioners and 193 Treasury Officers/DDOs between April 2018 and September 2021, involving an amount of ₹ 218.15 crore, where the pensioners got more than ₹ 5 lakh in a particular month. These abnormal pension payments against a pensioner were not repetitive.

**Illustrative / confirmed cases:** In one case, amount of drawal was maximum at ₹ 1.43 crore for a pensioner<sup>17</sup>. Few illustrative cases in STO Visakhapatnam confirmed that the excessive drawals ₹ 0.71 Crore and are detailed below. The excess payments were confirmed from the STOs concerned. In respect of other 230 cases dissipated among 10 DDOs, confirmation is awaited.

**Table 3.17: Details of excess payments in STO Visakhapatnam**

Sl. No.	Bill No.	Pensioner code	Month
1	2018-176999	80047982	May-18
2	2018-896768	80047982	Aug-18
3	2018-379567	80047246	Jun-18
4	2018-1116974	80047246	Sep-18
5	2018-1116974	80035810	Sep-18

Non-availability of controls on ‘limit check’ in the application resulted in drawal of excessive pensionary benefits.

Government had assured for incorporation of requisite validations in the system (October 2022). The Government needs to investigate the cases of excess drawal of pensionary benefits and fix responsibility of the erring officials.

<sup>17</sup> STO Kovuru

### 3.1.5.3 Lack of validation controls on beneficiary change management - Misappropriation of Government Revenue ₹ 43.09 lakh

According to the FSD, the maker prepares the bill in Bill preparation tile and uploads the supporting documents. During this stage, the bill details i.e., name of the beneficiary, account number and purpose of drawal along with statutory provisions were forwarded to next level for vetting and submission to treasury for scrutiny. If any changes are to be made in the bill due to change in the account number / change in the amount, it would be sent to APCFSS by raising an incident.

It was noticed from the office of Executive Engineer (LOC) HLC division Ananthapuramu that, in one case employee with ID No. 14422599 who had worked in that office and had retired from service on 31 January 2018, had drawn EL encashment of ₹ 5,85,310 vide bill no.2018-748121. However, it was noticed from the database that the EL encashment for the same employee for the same amount was drawn again vide bill no. 2019-522348.

Further scrutiny revealed that out of the multiple drawals made by the office, initial drawal was legitimate as the same was authenticated with bank number and Aadhaar number; however, subsequent drawal was made by changing the bank account of the beneficiary by raising an incident to APCFSS.

First transaction was done in ZP category (for employees) and subsequent transaction was done in Z001 category (for vendors). Leave encashment, GPF *etc.*, which are HR bill types, should be processed only for beneficiaries in ZP category. However, the system does not have this validation check which is a potential risk for such misappropriations.

**Fig 3.3 Employee legitimate credentials**

2018-748121

EEL & DA BILL

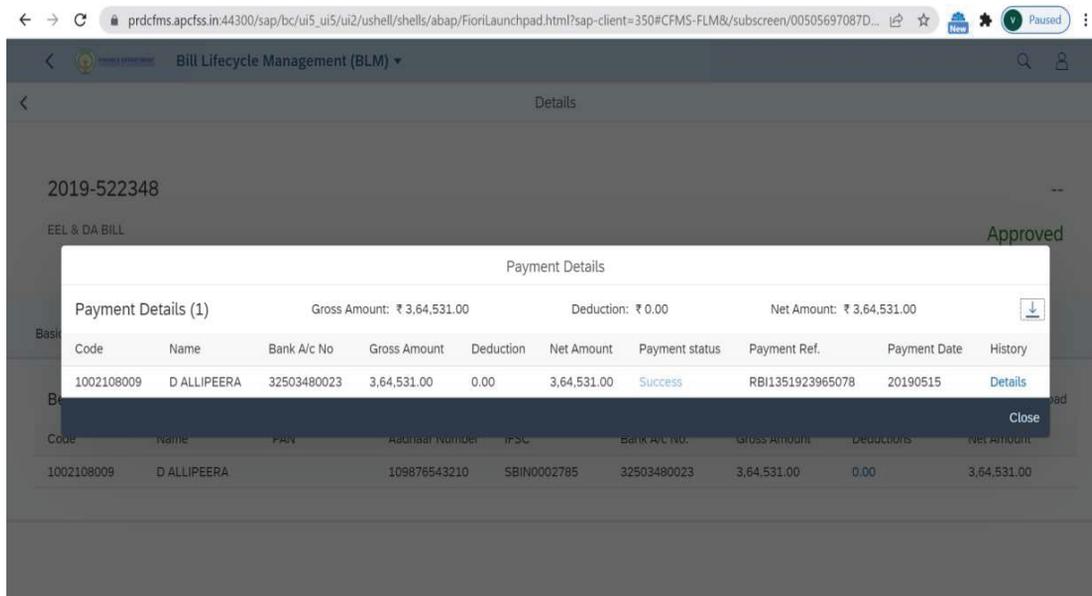
Approved

Payment Details

Payment Details (1)      Gross Amount: ₹ 3,64,531.00      Deduction: ₹ 0.00      Net Amount: ₹ 3,64,531.00

Code	Name	Bank A/c No	Gross Amount	Deduction	Net Amount	Payment status	Payment Ref.	Payment Date	History
14422599	D ALLIPEERA	10873578438	3,64,531.00	0.00	3,64,531.00	Success	RBI2341821313613	20180821	Details
14422599	D ALLIPEERA	00000000000							

Fig 3.4 Employee fake credentials



When further efforts were made to identify similar issues if any, we noticed that in 24 other cases in the same office, detailed in **Appendix-III**, wherein validation controls were mis-used and an amount of ₹ 43.09 lakh was misappropriated.

The Government accepted the incident pointed-out by audit that was occurred in 2019 where payment was done to a third-party vendor. The necessary validation controls are already incorporated to arrest the re-occurrence of such incidents.

However, it shall be ensured to in respect of HR related transactions, system does not allow the third-party vendors in the process of creation of the bill. The DDO can select only Employee CFMS ID for making payments.

### 3.1.6 Operation of PD/Deposit Accounts

For streamlining and redefining Personal Deposit Accounts, structure of PD Accounts classification, Govt. of Andhra Pradesh has issued GO No. 99 in 2019 and provided modus operandi on operation of PD Accounts in CFMS.

These accounts form part of the public account. These accounts are used by the Government Departments, Companies, Corporations & Local Bodies to credit receipts and use these funds beyond the financial year. The number of transactions over the years have been increasing in these PD Accounts. A substantial amount of government expenditure is made by adjusting this expenditure into these accounts.

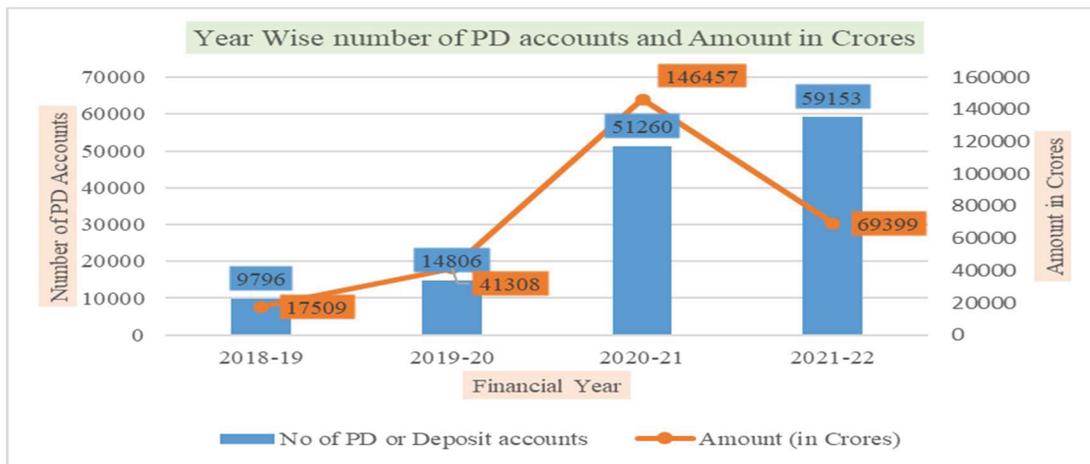
Following information depicts the year wise number of deposits accounts and the DDOs operating these accounts. Maximum amounts drawn from the top 10 accounts between April 2018 and September 2021 are shown below:

**Table 3.18 Details of PD accounts**

Sl. No.	Financial Year	No of PD or Deposit accounts	No. of DDOs	Drawn Amount ( in Crore)
1	2018-19	9,796	9,652	17,509.38
2	2019-20	14,806	11,655	41,308.19
3	2020-21	51,260	50,207	1,46,456.79
4	2021-22 (till Sept)	59,153	48,091	69,398.80

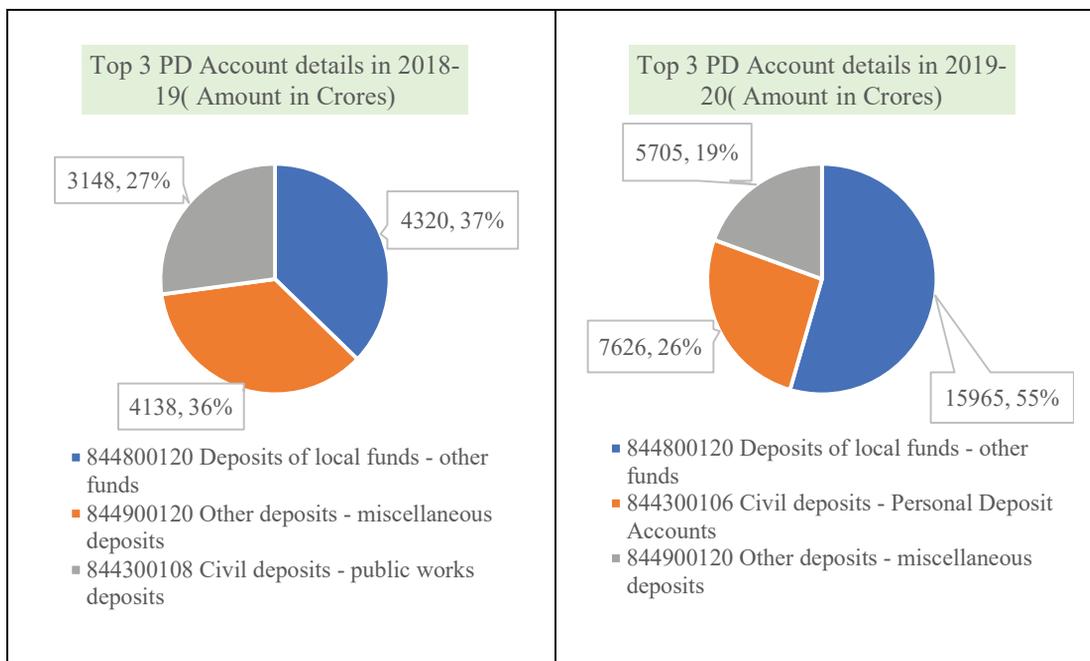
Source: Data on PD/Deposit Accounts till September 2021

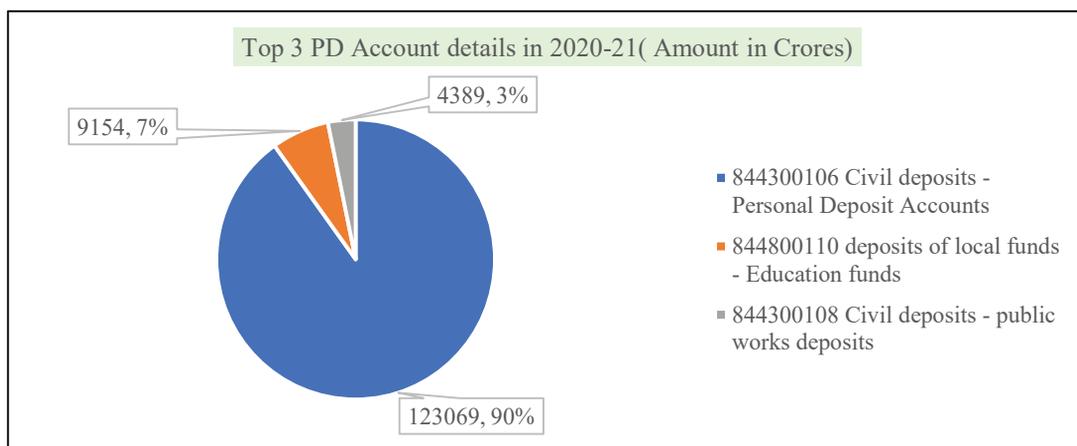
**Chart 3.3: Year-wise PD Accounts and drawn amount**



Source: Data Analysis on PD Accounts Table

**Chart 3.4: Year wise Top 3 Deposit/PD accounts details (Amount in Crore)**





**Table 3.19: Top 5 PD Accounts Receipts wise**

Sl. No.	HoA	Description	Receipts during the period (₹ in crore)
1	8443001080001008000VN	Civil Deposits – Public Works Deposits – Not Applicable – Public Works Deposits – FCS01-Consumer Affairs, Food and Civil Supplies – Not Applicable	11,50,216.76
2	8443001061120040001VN	Civil Deposits – Personal Deposits – State Development Schemes – Deposits of Government Companies, Corporations\ and other Autonomous Bodies – Andhra Pradesh Backward Classes Cooperative Finance Corporation – Grants-in-Aid Deposits	44,021.75
3	8443001061120027001VN	Civil Deposits – Personal Deposits – State Development Schemes – Deposits of Government Companies, Corporations\ and other Autonomous Bodies – Society for Elimination of Rural Poverty – Grants-in-Aid Deposits	28,634.06
4	8443001080001007000VN	Civil Deposits – Public Works Deposits – Not Applicable – Public Works Deposits – ESE01-Human Resources (School Education) – Not Applicable	25,882.15
5	8443001061120037001VN	Civil Deposits – Personal Deposits – State Development Schemes – Deposits of Government Companies, Corporations\ and other Autonomous Bodies – Andhra Pradesh State SCs Co- op Fin Corp Ltd. General Funds – Grants-in-Aid Deposits	19,450.40

Table 3.20 Top 5 PD Accounts Expenditure wise

Sl. No.	HoA	Description	Withdrawals during the period (₹ in crore)
1	8443001061120040001VN	Civil Deposits – Personal Deposits – State Development Schemes – Deposits of Government Companies, Corporations\ and other Autonomous Bodies – Andhra Pradesh Backward Classes Cooperative Finance Corporation – Grants-in-Aid Deposits	43,411.58
2	8443001061120027001VN	Civil Deposits – Personal Deposits – State Development Schemes – Deposits of Government Companies, Corporations\ and other Autonomous Bodies – Society for Elimination of Rural Poverty – Grants-in-Aid Deposits	27,766.62
3	8443001061120037001VN	Civil Deposits – Personal Deposits – State Development Schemes – Deposits of Government Companies, Corporations\ and other Autonomous Bodies – Andhra Pradesh State SCs Co-op Fin Corp Ltd. General Funds – Grants-in-Aid Deposits	18,746.65
4	8448001200029000000VN	Deposits of Local Funds – Other Funds – Not Applicable – Deposits of Society for Elimination of Rural Poverty – Not Applicable – Not Applicable	16,851.81
5	8443001061120042001VN	Civil Deposits – Personal Deposits – State Development Schemes – Deposits of Government Companies, Corporations\ and other Autonomous Bodies – Welfare of Economically Backward Classes – Grants-in-Aid Deposits	13,451.43

### 3.1.6.1 Creation of PD Accounts

As per Orders<sup>18</sup> opening of a new PD Account will be carried out by the Cash & Debt Management section of the Finance Department through a workflow process in CFMS. On approval of the workflow for opening of a new PD Account, system notifications will be sent out to the Account holder, PD Administrator, concerned HOD/ Administrative Department, Director of Treasuries and Accounts and Accountant General. These notifications will replace any manual / paper trail followed currently and all such manual notifications will be dispensed henceforth.

Analysis of the account creation data in CFMS showed the following:

- 1,10,646 accounts were opened after the GO 99 came into effect (August 2019).
- The accounts were opened by the system administrator of the CFMS (99.86 percent), as workflow was not designed for facilitating this function.

<sup>18</sup> G.O.Ms.No.99 Dated 14.08.2019

3. The Order also envisioned a unique account number to be assigned to all the PD Accounts. However, in case of 30,443 accounts, the account number generated was not unique. The uniqueness is to be ensured for smooth integration with downstream and cross platform applications like PFMS and core banking as envisaged.

### **3.1.6.2 Lapsing of funds in PD Accounts**

According to the aforementioned orders, the Treasury Officer shall identify the funds lapsable against each Deposit Account before the closure of the financial year. Further, PD Account maintenance in terms of changing the categorisation, classification, lapsing *etc.* will be carried out by the Cash & Debt Management (CDM) section in Finance Department.

However, in 3,41,410 cases, it was noticed ‘amounts in PD accounts’ were lapsed by the CFMS backend team without involvement of the DDOs/Treasuries and CDM. The lapsing of funds given by Government of India towards implementation of Central Assisted State Projects (CASP) schemes without spending affects the implementation of schemes. The lapsed PD accounts since implementation of New Orders (August 2019) are discussed below.

**Table 3.21 - Top 10 categories, by amount, of PD accounts lapsed by CFMS backend team**

Sl. No.	Financial Year	HoA	No. of PD accounts lapsed	Amount operated (₹ in crore)
1	2021-22	844300106	1,23,107	20,615.99
2	2020-21	844300106	4,427	16,646.54
3	2021-22	844300111	15,831	1,668.09
4	2020-21	844900120	151	1,549.54
5	2020-21	844800110	31,187	1,156.08
6	2021-22	844800102	53	1,006.73
7	2021-22	844800110	1,57,096	926.16
8	2020-21	844300111	189	846.13
9	2020-21	844800111	1,385	691.41
10	2020-21	844800102	2	200.00
<b>Total</b>			<b>3,33,428</b>	<b>45,306.67</b>

Chart 3.5: Top 10 amounts of PD accounts lapsed by CFMS backend team

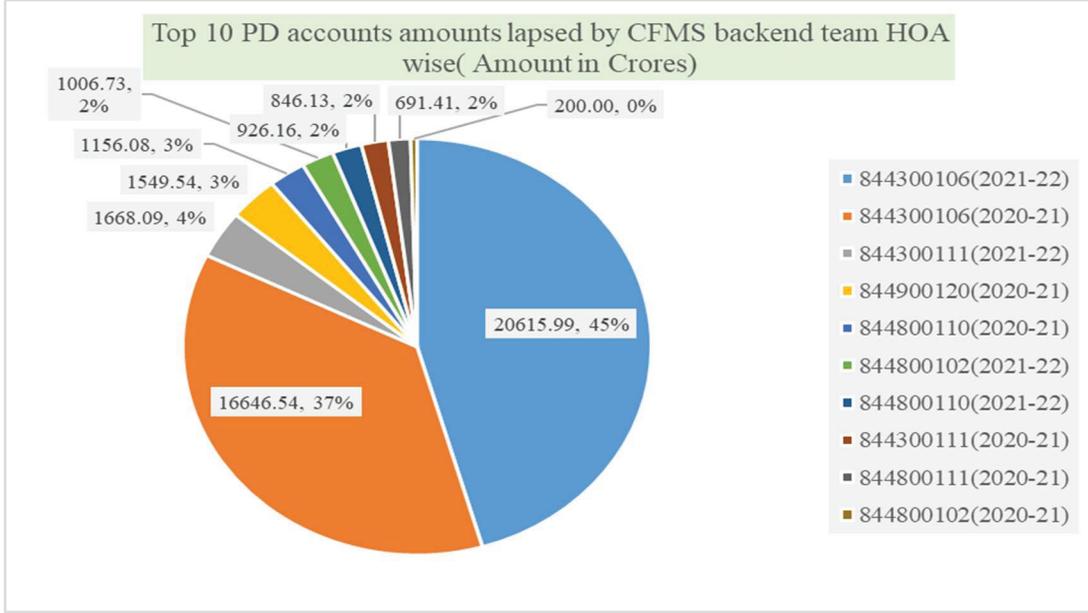


Table 3.22: Details of Lapsed CSS Deposit/PD Accounts funds

Sl. No.	HoA	Description	Lapsed amount (₹ in crore)		
			2019-20	2020-21	2021-22 (upto September)
1	84430010615	Civil Deposits - Personal Deposits - Centrally Sponsored Schemes	1303.02	7108.73	700.00
2	84430011115	Civil Deposits - Other Departmental Deposits - Centrally Sponsored Schemes	831.07	1668.08	0.00
3	84480010215	Deposits of Local Funds - Municipal Funds - Centrally Sponsored Schemes	200.00	995.66	0.00
4	84480011015	Deposits of Local Funds - Educational Funds - Centrally Sponsored Schemes	417.90	1113.50	0.00
5	84480011115	Deposits of Local Funds - Medical and Charitable Fund - Centrally Sponsored Schemes	691.41	3.09	0.00
6	84480012015	Deposits of Local Funds - Other Funds - Centrally Sponsored Schemes	11.37	0.00	0.00

Table 3.23: Statement showing lapsing of funds in top five CSS schemes, after GO implementation upto September 2021

Sl. No.	HOA	Scheme	Year			Total
			2019-20	2020-21	2021-22 (Upto Sep)	
1	8443001061511007002VN	Development of Skills	537.02	1937.81	0.00	2474.83
2	8443001061511011002VN	Tribal Cultural Research and Tribal Mission	406.59	985.45	0.00	1392.04
3	8443001061511015002VN	AP Forensic Science Laboratory	200.00	995.66	0.00	1195.66
4	8443001061520003002VN	Sankalp	196.84	830.06	0.00	1026.90
5	8443001061520006002VN	Pradhan Manthri Awas Yojana (Urban)	50.72	956.98	0.00	1007.70

The complete list of scheme wise lapsing of Centrally Sponsored Schemes was detailed in **Appendix-IV**

In reply, Government stated that lapsing of Funds in PD Accounts was done centrally in CFMS due to non-availability of functionality/module.

Government reply is not acceptable since such operations dilute the accountability of the users for these transactions.

### **3.1.6.3 Green Channel PD Account “not so green”**

As per Orders<sup>19</sup> on operation of Deposit accounts, Green Channel PD Accounts are type of PD Accounts where flexibility of operation is needed and the funds of the Central Assistance to the State Development Schemes (CASDS) and Matching Share of the State (MSS) to the Central Assistance Schemes are adjusted to such accounts which are exempted from Treasury scrutiny/ Department’s intervention for fund clearance. These bills should automatically get pushed to payment platform, e-Kuber as per the GO. Analysis of data of bills related to green channel accounts revealed the following.

A total of 11,497 Green channel related bills amounting to ₹ 5,559.42 crore were submitted from April 2020 to September 2021 and were due for clearance. Out of them, 190 bills relating to 40 PD administrators were relating to the year 2020-21 and carried over by the APCFSS to the year 2021-22 under the year-end activity.

Audit test checked PD accounts of four Schemes, basing on the number of bills pending as well as the amount involved, to verify the compliance with the provisions of green channel accounts in the G.O.Ms.99 *ibid*.

**Table 3.24 : Delay in honouring of bills in green channel PD Accounts**

Name of the Scheme	Total bills submitted prior to September 2021, not honored as on 08.10.2021*	Amounts involved (₹ in crore)	Bills from the previous year that were carried forward; however, yet to be cleared as on 08.10.2021*	Amount involved (₹ in crore)
<b>Sarva Siksha Abhiyan</b>	1,471	123.25	40	14.17
<b>Poverty Alleviation</b>	23	108.47	21	107.97
<b>Smart City</b>	125	306.06	31	115.27
<b>National Health Mission</b>	3,236	99.77	11	4.82

\* Data extraction & analysis was done on this date by the Audit Team

As part of above process, further data analysis was done and it was noticed that a total of 77,410 bills were cleared in 2020-21.

<sup>19</sup> G.O.Ms.No.99 Dated 14.08.2019

Table 3.25 Range for passing the green channel bills during the 2020-21

Name of the Scheme	No. of Bills	Amount involved (₹ in crore)	Percentage of bills passed for Range of days		
			0-45	46-90	91-263
Sarva Siksha Abhiyan	68,785	1,427.98	76.81	16.29	6.90
Smart City	183	206.03	38.25	6.01	55.74
Poverty Alleviation	140	3,037.19	84.29	5.71	10.00
National Health Mission	8,302	1,551.47	80.51	14.59	4.90
<b>Total</b>	<b>77,410</b>	<b>6,222.67</b>			

Hence, it was seen that the objective of green channel PD accounts stands defeated as payment of these bills was still under the control of the Finance Department and not directly pushed for payment by the PD administrators.

The pendency in delay in payment of bills from the Green Channel PD accounts depicts the non-application of relevant orders in CFMS and does show the possibility of utilising these funds for other than intended purpose and also defeats the purpose of implementation of Green Channel PD Accounts.

In reply Government stated that the Green Channel PD accounts are opened for Centrally Sponsored Schemes (CSS) only as per GO Ms. No.99, dated 14.08.2019 of Finance (Cash & Debt Management) Department. These funds pertain to CSS which were released by Government of India (GoI). As per instructions of GoI, from 01/04/2022, SNA system has been introduced. Hence, the Green Channel PD accounts are closed. Hence, the observation would not recur in future.

### 3.1.6.4 Weak Process Controls on depicting PD Account Balances

#### Discrepancies in the opening and closing balances

Data analysis of balances in PD accounts revealed that the data of closing balance as of closing day of the year is not the opening balance of the subsequent year.

Illustration:

Fig 3.5: Inconsistency in maintaining opening and closing balances of PD accounts

 <b>PD ACCOUNT STATEMENT</b> (Value in Rupees)						
PD Account Number: 1100093659						
PD Admin : 27030815001 - FILM TV & THEATRE DEV CORP LTD AP MD					IFSC: GOAPTR001	
HOA : 8443001060120171001VN					Financial Year : 2020	
Opening Balance as on Apr 1, 2020	Previous Details *		Available Balance	Apr 1, 2020 To Mar 31, 2021		Closing Balance as on Mar 31, 2021
	Receipt	Expenditure		Receipt	Expenditure	
0.00	0.00	0.00	0.00	7,84,400.00	9,92,234.00	-2,07,834.00

\* Balance prior to Apr 1, 2020 was transferred as Opening balance and hence previous details is zero.

		<h2 style="margin: 0;">PD ACCOUNT STATEMENT</h2> <p style="margin: 0;">(Value in Rupees)</p>				
PD Account Number: 11000093659						
PD Admin : 27030815001 - FILM TV & THEATRE DEV CORP LTD AP MD HOA : 8443001060120171001VN			IFSC: GOAPTR001 Financial Year : 2021			
Opening Balance as on Apr 1, 2021	Previous Details *		Available Balance	Apr 1, 2021 To Feb 23, 2022		Closing Balance as on Feb 23, 2022
	Receipt	Expenditure		Receipt	Expenditure	
60,966.00	0.00	0.00	60,966.00	33,50,224.00	33,31,199.00	79,991.00
* Balance prior to Apr 1, 2021 was transferred as Opening balance and hence previous details is zero.						

Audit further compared the opening balances of 1<sup>st</sup> April 2020 against the closing balances of 31<sup>st</sup> March 2020 and noticed that in 136 cases out of 17,866 cases did not match.

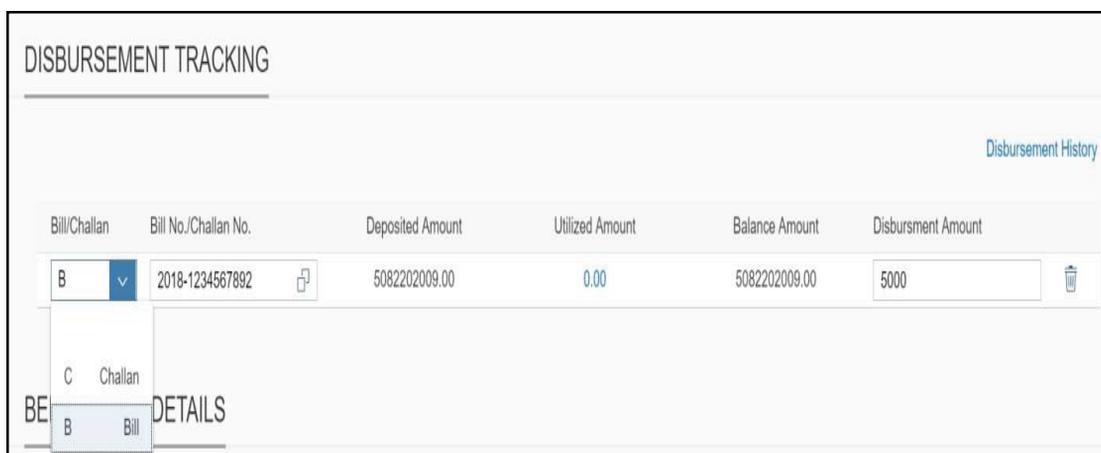
Weak Processing Controls on migration of data from one financial year to next financial year depicts application design weakness. Involvement of user intervention on changing the balances between two consecutive financial years cannot be ruled out. However, further examination was not possible due to non-production of log files by APCFSS.

When the issue was brought to notice, the Government replied that this was due to a bug in the tile given to audit. Reply is not acceptable, as the audit analysis was made based on the data generated through a query from the database, and not from a report from a TILE<sup>20</sup>, as stated by the Government.

### 3.1.6.5 Source bill was later than present bill

The “Disbursement Tracking” feature is meant for deposit accounts and aims at ensuring mapping of each expenditure to an existing receipt of that account. Therefore, while creating an expenditure bill, the user is required to select an unutilised receipt or bill of adjustment. Upon selecting the receipt instrument, its details viz., deposited amount, amount utilised out of it and balance available out of it are displayed.

Fig. 3.6: Image for selection of source through Challan or Bill



<sup>20</sup> A Tile is a container that represents an app on the SAP Fiori Launchpad home page. Tiles can display different types of content, which is based on data supplied by the app

During the verification of the disbursement tracking feature of PD Accounts, we observed that source bills (for instance, bill No. 2020-10000860, of the year 2020-21) in deposit related transactions was later than the payment bill (2019-2694681, of the year 2019-20). In 329 out of 13,39,972 cases such deficiency was observed. This shows lack of validation controls in the design besides lacking data completeness. Further, as a disbursement bill could be drawn only by linking it with a particular source bill, purpose of disbursement tracking is lost if this control fails. Alternately, the disbursement might have happened from other than the source of the balance in the PD Account. Further possibility of payment for other than the intended purpose cannot be ruled out.

Fig. 3.7: Image for tracking the source

Bill Number	Bill No./Challan No.	Bill/Challan type	Utilization Amount	Bill Amount
2018-1652	2018-1653	B	1000	10000.00
	2018-1234567892	B	9000	
2018-1653	2018-1234567892	B	5000	5000.00
2018-1654				50000.00
2018-1655				25000.00
2018-1656				5000.00
2018-1657				50000.00
2018-1660				500000.00

Fig. 3.8: Disbursement bill number – 2020-1596839 of the FY 2020-21 and source bill number – 2021-16278588 which is of the FY 2021-22

Bill/Challan	Bill No./Challan No.	Deposited Amount	Utilized Amount	Disbursement Amount	Balance Amount
Bill	2020-1292027	9,28,75,000.00	6,74,00,000.00	2,54,75,000.00	0.00
Bill	2021-16278588	12,500.00	0.00	12,500.00	0.00

Matter was confirmed from four Offices (SEEDAP, APBCFCC, APVVP & PR&RD). The offices have stated that the changes in the backend process were caused by the CFMS for which they were not aware.

In the light of the reply from the four offices, it is evident that source bill creation was done by the "Sys Admn".

Government accepted and stated that submission of bills without prior availability of credits in the PD accounts was disabled and necessary validations are kept ensuring that no bill can be submitted without availability of credits. Further, it was assured that instances pointed out by Audit would not be repeated hereafter.

### **3.1.6.6 Adverse balances in PD accounts**

The adverse balances are negative balances appearing under those heads of accounts where normally there cannot be a negative balance. For example, against the accounting head of any loan or advance, a negative balance will indicate more repayment than the original amount advanced. Such situations arise due to accounting errors and lack of processing controls to disallow disbursement beyond available balance.

The receipts that are credited into the PD accounts are either debits to the Consolidated Fund or from other sources. Unless the disbursements are more than what is credited into the account or the available balances, there should not be any adverse balance in the accounts.

During the analysis of data, it was noticed in 9,171 transactions involving 8,637 PD accounts, an amount ₹ 1,068.67 crore was withdrawn without available balance. The bills got approved despite lesser balances, which shows lack of validation controls.

Government replied that the adverse balances noted by audit team pertaining to legacy issues prior to 2018 and the DTA will be advised to take necessary action to rectify the issue. Necessary controls to avoid submission of bills without credit are already incorporated in CFMS system.

Reply is not acceptable since these adverse balances are present even for the current PD accounts (September 2021).

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*Conclusion: The system lacked effective design, process and validation controls on creation of multiple PD accounts, adjustment of amounts, cancellation of bills through a single platform ignoring key process owners, posing a potential risk to the application integrity. The management of Deposit Accounts in CFMS showcased failure in both design and control aspects of the system. Poor assurance on design and control aspects needs to be seen in the context of the significance public accounts accounted for as a percentage of total government disbursements (28, 43 and 48 per cent respectively for the years 2018-19, 2019-20 and 2020-21 respectively).*

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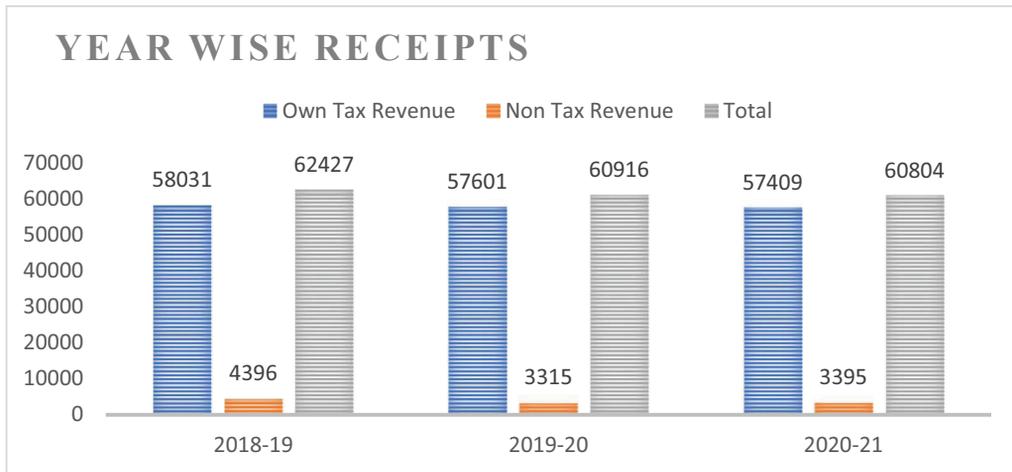
### 3.2 Receipt Module

#### 3.2.1 Profile of revenue receipts

Table 3.26 Details of Year wise Revenue Receipts ( Amount in Crores)

Year	Own Tax Revenue	Non Tax Revenue	Total
2018-19	58,030.98	4396.12	62427.10
2019-20	57600.93	3314.74	60915.67
2020-21	57408.55	3395.13	60803.68

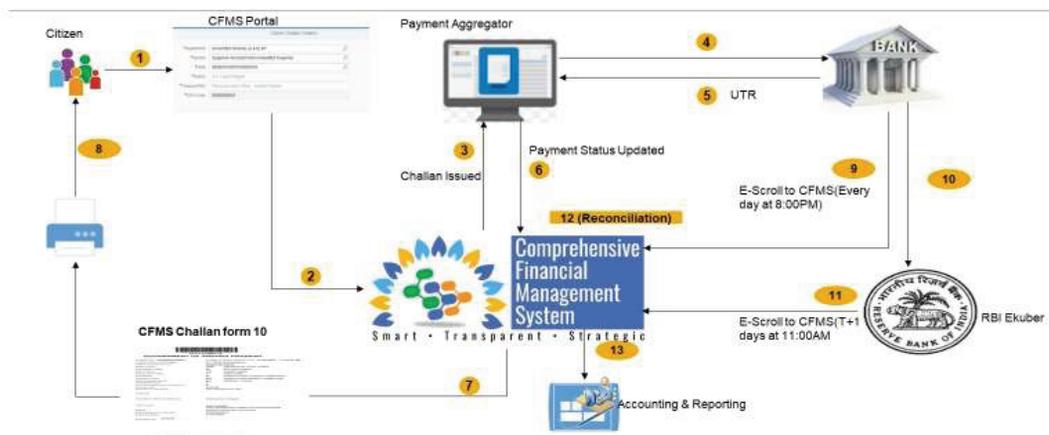
Chart 3.7: Details of Year wise Revenue Receipts (₹ in crore)

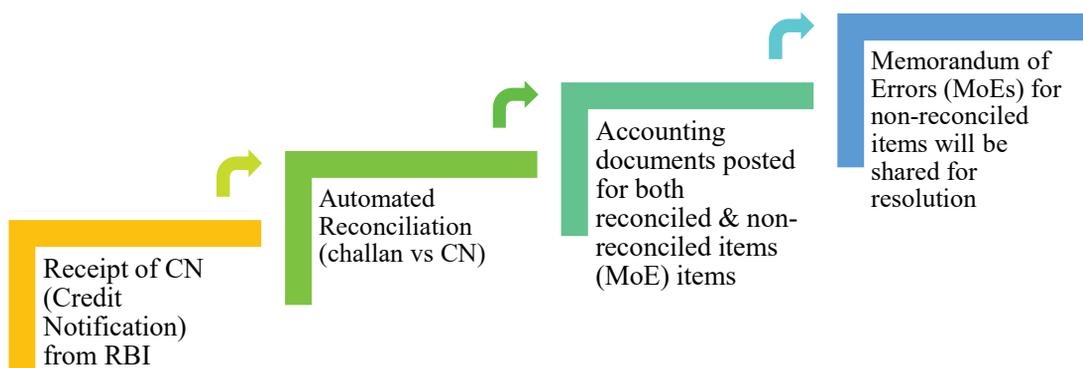


#### 3.2.2 Workflow with Receipt Challans:

Receipt Reconciliation is a fundamental accounting process that ensures the actual revenue earned matches with the money accounted for during a accounting period (Financial Year in this case). The process of reconciliation in the application of CFMS is as follows:

#### E-Challan Receipts CFMS





### 3.2.3 Compliance with Transaction + 1 basis for receipts

According to the FSD, for the reconciliation of revenue receipts from RBI e-Kuber with CFMS application, the e-Scroll (Credit Notification (CN)) from RBI via e-Kuber by Transaction +1 day shall be received. Upon receipt of the CN file in CFMS, data comparison would happen resulting in automated reconciliation between CFMS and RBI which in turn will trigger the account posting for both reconciled and non-reconciled items. The amounts are said to be credited into the Government account only after the scroll is received for receipts.

During the period from April 2018 to September 2021, a total of 12,14,18,968 challans (Table name ZFI\_CHLN\_CDOCA) were raised through CFMS. RBI scrolls were received for only 9,35,58,404 records. The other records could be either failed transactions or transactions aborted by citizens or transactions as detailed below, which are yet to be reconciled with RBI.

Table 3.27

Classification of challans by reconciliation flag	Count
Blank	2,78,61,105
No	493
Yes	9,35,57,360
Others	10
<b>Total</b>	<b>12,14,18,968</b>

### 3.2.4 Belated receipts

Data analysis of challans under successful category for which e-scroll from RBI was received revealed that in 11,59,025 challans, totalling receipts of ₹ 1,865.73 crore, the credit notification was received from RBI only after 5 days<sup>21</sup> or more up to 196 days.

<sup>21</sup> Transactions from T+5 are taken to cover the holidays after the payment is done by citizen

Fig 3.9: Challan paid on 11 June 2020 Confirmation of the Challan paid on (LoR) 09 Nov 2020

APTC FORM-10	
GOVERNMENT OF ANDHRA PRADESH	
Challan No: 41024462572020	Challan Creation Date & Time: 03/06/2020 10:46:16 AM
Treasury/PAO Code:2703	STO:APStateCapitalRegion Treasury
CFMS Transaction ID: 40014906562020	
Service: 9001 Undisbursed YSR Pension Kanuka Scheme	
Major Head: 8443 CIVIL DEPOSITS	
Sub-Major Head: 00 NOT APPLICABLE	
Minor Head: 106 PERSONAL DEPOSITS	
Group Sub-Head: 11 STATE DEVELOPMENT SCHEMES	
Sub-Head: 20 DEPOSITS OF GOVERNMENT COMPANIES, CORPORATIONS AND OTHER AUTONOMOUS BODIES	
Detailed Head: 027 SOCIETY FOR ELIMINATION OF RURAL POVERTY	
Sub-Detailed Head: 001 Grants-in-Aid Deposits	
Charged/Voted: V	
Non-Contingency/Contingency: N	
Amount Rs: 63750.00	
Amount In words Rs: Sixty three thousand seven hundred fifty only	
Purpose: Un disbursed pension amount for the month of May2020	
Remitter's Name & Address: 11290283-BHYRAVANITHIPPA 3/790 genevarepalli colony	
Remitter's Mobile Number: 9347752594	
DDO Code: 27032207003 SOCIETY FOR ELIMINATION OF RURAL POVERTY	
Status: Transaction Successful and payment posted	
Bank Reference Number: CPAADLOZL0	
Payment Date: 11/06/2020	
Received Rs: 63750.00	

DATE	STO CODE	DDO CODE	DDO NAME	CH ALLAN NO	BILL NUMBER	CASH
20201101	20201130	2703	AP State Capital Region Treasury			
					8443001061120021001VN	0.00
20201105	2703	27031803001	WAQF BOARD CEO		2020-1340531	0.00
20201105	2703	27031803001	WAQF BOARD CEO		2020-1340473	0.00
					8443001061120021001VN	0.00
20201106	2703	27032207003	SOCIETY FOR ELIMINATION OF RURAL POVERTY	41218303512020		20,250.00
20201104	2703	27032207003	SOCIETY FOR ELIMINATION OF RURAL POVERTY	41211977952020		750.00
20201104	2703	27032207003	SOCIETY FOR ELIMINATION OF RURAL POVERTY	41214454463020		15,000.00
20201109	2703	27032207003	SOCIETY FOR ELIMINATION OF RURAL POVERTY	4002468372020		63,750.00
20201104	2703	27032207003	SOCIETY FOR ELIMINATION OF RURAL POVERTY	41212831772020		40,500.00
20201104	2703	27032207003	SOCIETY FOR ELIMINATION OF RURAL POVERTY	41213353112020		70,500.00
20201103	2703	27032207003	SOCIETY FOR ELIMINATION OF RURAL POVERTY	41212716162020		19,750.00
20201105	2703	27032207003	SOCIETY FOR ELIMINATION OF RURAL POVERTY	412150852382020		8,000.00
20201104	2703	27032207003	SOCIETY FOR ELIMINATION OF RURAL POVERTY	41213306732020		66,750.00

Measures for reducing delay was discussed in the FSD. However, either the application owner i.e., Andhra Pradesh Centre for Financial Systems and Services (APCFSS) or the process owner i.e. concerned DDO didn't reconcile the balances and not initiated the proper action to get the receipt in line with FSD prescription. This resulted in parking of huge amounts outside the Government Treasury. Further, belated receipts, parking outside treasury constitutes considerable percentage of share in State Revenues as detailed below.

Table 3.28: Details of year-wise belated receipts

Year	Total Receipts (₹ in crore)	Belated Receipt of challan amount (₹ in crore)	% of belated receipts in total revenues
2018-19	62,427.10	921.02	1.48
2019-20	60,915.67	276.59	0.45
2020-21	60,803.68	664.56	1.09

Government replied that the Credit Notification file is received from RBI and is accepted by CFMS application without any delay. Further, the delay in sending the CN file by RBI is not under the control of CFMS application and there is no technical lapse in the module in processing the CN file received from RBI.

RBI is giving the CFMS a credit notification, which confirms that funds have been received from the agency banks. Even if payments made by citizens in real-time and are retained by agency banks without informing the RBI, this is improper and adversely affects the exchequer's interest. Hence, this needs the attention of the government.

### 3.2.5 Un-reconciled transactions

In Table No. 3.27 transactions with ‘No’ flag depicts ‘unreconciled’ 493 records, involving ₹ 9.79 crore. These transactions were thus not reflected in the monthly list of receipts of the DDO concerned. The reconciliation of these transactions is unresolved till date. Thus, receipts of ₹ 9.79 crore (Table 3.29) remained unaccounted for in the accounts. However, cross verification of these challans with front-end FIORI of CFMS, disclosed that challan status of ‘N’ as ‘successful’. Lack of sufficient coordination with RBI and agency banks left these transactions without reconciliation.

Table 3.29: Table showing the date wise un-reconciled amounts

Date of transaction	No.of Transactions	Amount involved in ₹
06-04-2018	470	9,76,70,865
05-03-2018	10	1,56,873
19-08-2019	6	47,340
01-04-2019	3	2,730
03-03-2018	3	40
04-03-2018	1	1000
<b>Total</b>	<b>493</b>	<b>9,78,78,848</b>

Fig 3.10: RBI status “Not reconciled; however, status of ‘payment was successful’

**APTC FORM-10**

**GOVERNMENT OF ANDHRA PRADESH**

Challan No: 31274213192019	Challan Creation Date & Time: 23/12/2019 3:30:59 PM
Treasury/PAO Code:1203	STO:STO-Kadapa
CFMS Transaction ID:	30132312682019
Service:	4320-Sale proceedings for Liquor and IMFL
Major Head:	8443 CIVIL DEPOSITS
Sub-Major Head:	00 NOT APPLICABLE
Minor Head:	111 OTHER DEPARTMENTAL DEPOSITS
Group Sub-Head:	01 OWN FUNDS
Sub-Head:	27 DEPOSITS OF GOVERNMENT DEPARTMENTS
Detailed Head:	005 COMMISSIONERATE OF PROHIBITION AND EXCISE
Sub-Detailed Head:	003 REVENUE RECEIPTS
Charged/Voted:	V
Non-Contingency/Contingency:	N
Amount Rs:	30675630.00
Amount In words Rs:	Three crore six lakh seventy five thousand six hundred thirty only
Purpose:	
Remitter's Name & Address:	ANDHRA PRADESH STATE BEVERAGES CORP LTD.
Remitter's Mobile Number	
DDO Code:	12032304002 DEPOT MANAGER, A.P.B.C.LTD KDP
Status:	Payment Transaction Successful
Bank Reference Number:	20191224183134756051
Payment Date:	24/12/2019
Received Rs: 30675630.00	

In reply, Government stated that the issue pertains to six transactions in the FY 2019 when the RBI was rolling out NEFT transactions. This is a technical glitch at RBI side and this issue is under correspondence with RBI and RBI also agreed to settle the funds.

### 3.2.6 RBI Confirmation date - blank

There were 2,78,61,105 records where the RBI scroll date<sup>22</sup> (which confirms the date of actual receipt of revenue in to the Government Account) was blank, constituting 22.95 *per cent* of the total database. When the data was further analysed, it was noticed that the data contained transactions which were successful, failed, aborted *etc.*, as detailed below:

**Table 3.30 -details of challans with blank scroll date**

Status of transaction	Count
Blank	20,71,562
Transaction initiated	83,482
Cancelled	714
Aborted	89,42,479
Failure	1,37,43,385
Pending	30,00,204
Successful	19,279
<b>Total</b>	<b>2,78,61,105</b>

The successful transactions involved an amount of ₹ 23.09 crore. These would also not figure in the LOR and hence remained unaccounted for.

Audit found that the system provided a facility for review of such unreconciled items which was however not utilised by the system administrator. Thus, such large number of transactions with unclear status does not provide an assurance on efficient receipt of money into Government account in T+1 basis<sup>23</sup>.

Government replied that the Bank scroll date was blank only for unsuccessful transactions. The scroll date has been posted for the transactions confirmed by RBI. The issue, where the transactions are confirmed by SBI to CFMS but not confirmed by RBI, is under correspondence with SBI and RBI.

It was further replied that to avoid this, a reconciliation mechanism had been developed to check the gap between Bank status and RBI Scroll and a communication is auto triggered to CRT / RBI / SBI officials concerned through mail when the delay is more than three business days.

<sup>22</sup> Column rbi\_scroll\_date in the table ZFI-CHN-DOCA

<sup>23</sup> Within a day or 24 hours of the completion of a transaction

### 3.2.7 Payment date later than receipt date

Payment date given by the bank, is later than the receipt date of the RBI in 27,031 records involving an amount of ₹ 3.78 Crore, which does not befit logic.

Fig 3.11: RBI scroll date 28 June 2021 although customer payment date is 27 July 2021



**APTC FORM-10**

**GOVERNMENT OF ANDHRA PRADESH**

Challan No: 51130534092021	Challan Creation Date & Time: 27/07/2021 6:40:53 PM
Treasury/PAO Code:0516	STO:STO-Vijayawada(West)
CFMS Transaction ID:	50059281682021
Service:	6044-Quarterly Tax on Vehicles
Major Head:	0041 Taxes on Vehicles
Sub-Major Head:	00 Not Applicable
Minor Head:	102 Receipts under the State Motor Vehicles Taxation Acts
Group Sub-Head:	00 Not Applicable
Sub-Head:	03 Quarterly Tax on vehicles
Detailed Head:	000 Not Applicable
Sub-Detailed Head:	000 Not Applicable
Charged/Voted:	V
Non-Contingency/Contingency:	N
Amount Rs:	9100.00
Amount In words Rs:	Nine thousand one hundred only
Purpose:	
Remitter's Name & Address:	RTA INTEGRATION
Remitter's Mobile Number	
DDO Code:	05162603001 O/o DY TRANSPORT COMMISSIONER VIJAYAWADA
Status:	Transaction Successful and payment posted
Bank Reference Number:	IGALPQPAN5
Payment Date:	27/07/2021
Received Rs: 9100.00	

In reply, Government stated that the receipt of Bank Scroll was delayed from the Bank. The difference occurred because the Bank Scroll for 27,031 records was received after the RBI Scroll. Actual account posting is done based on Bank Date (Bank Status updating Date) and RBI Value Date. It was further stated that SBI would be requested to address the issue.

### 3.2.8 Negative and Zero Values

Data analysis of the above data revealed that the challans were accepted with zero values in 1,59,097 challans. Similarly, in 190 cases it was found to have negative values. A challan generation process without valid values depicted weak validation and process controls.

Fig 3.12: Successful Challan with zero values

APT C FORM-10	
GOVERNMENT OF ANDHRA PRADESH	
Challan No: 21028268002018	Challan Creation Date & Time: 06/09/2018 2:03:45 PM
Treasury/PAO Code:2201	STO: DTO-Vizianagaram
CFMS Transaction ID:	20027449092018
Service:	6038-Registration Fees
Major Head:	0041 Taxes on Vehicles
Sub-Major Head:	00 Not Applicable
Minor Head:	101 Receipts under the Indian Motor Vehicles Act
Group Sub-Head:	00 Not Applicable
Sub-Head:	05 Registration Fees
Detailed Head:	000 Not Applicable
Sub-Detailed Head:	000 Not Applicable
Charged/Voted:	V
Non-Contingency/Contingency:	N
Amount Rs:	0.00
Amount In words Rs:	Nil only
Purpose:	
Remitter's Name & Address:	RTAINTEGRATION
Remitter's Mobile Number	
DDO Code:	22012603001 O/o DY TRANSPORT COMMISSIONER VZM
Status:	Transaction Successful and payment posted
Bank Reference Number:	CPJ6067443
Payment Date:	06/09/2018
Received Rs:	0.00

Government replied that these challans related to the year 2018 and now required validations are available. In view of the reply, we re-checked the issue and found that zero value challans existed during the year 2018 and challans with negative values existed in the year 2020. Subsequently, no such issues were found.

### 3.2.9 Challans accepted beyond time limit

A challan generated<sup>24</sup> for payment into bank shall be valid only for 14 days from the date of generation. The same was discussed in the FSD and if any remittance being made after the lapsable date, it would not be accepted by the system.

Audit noticed that in 221 cases, challans were generated by various users of the CFMS application, and the amount was paid after lapsable period of 14 days. Lack of processing controls in the CFMS application, for accepting the challan payments beyond the lapsable period of 14 days, permitted the user to make payments beyond the time limit. The challan payments beyond prescribed period ranged from 15 to 107 days.

<sup>24</sup> According to SR 19(a) of the Andhra Pradesh Treasury Code (APTC)

Fig 3.14: Challan accepted after an age of 107 days

APTC FORM-10	
GOVERNMENT OF ANDHRA PRADESH	
Challan No: <b>21000218322018</b>	Challan Creation Date & Time: <b>06/04/2018 11:02:14 AM</b>
Treasury/PAO Code: <b>0701</b>	STO: <b>DTO-Prakasam</b>
CFMS Transaction ID: <b>20000217082018</b>	
Service: <b>6041-Transport Dept- User Charges</b>	
Major Head: <b>0041</b>	Taxes on Vehicles
Sub-Major Head: <b>00</b>	Not Applicable
Minor Head: <b>800</b>	Other Receipts
Group Sub-Head: <b>00</b>	Not Applicable
Sub-Head: <b>81</b>	Other Taxes
Detailed Head: <b>800</b>	User Charges
Sub-Detailed Head: <b>000</b>	Not Applicable
Charged/Voted: <b>V</b>	
Non-Contingency/Contingency: <b>N</b>	
Amount Rs: <b>5930.00</b>	
Amount In words Rs: <b>Five thousand nine hundred thirty only</b>	
Purpose: <b>SERVICE CHARGE</b>	
Remitter's Name & Address: <b>MVI MARKAPUR</b>	
	<b>MARKAPUR</b>
Remitter's Mobile Number: <b>9912157788</b>	
DDO Code: <b>07012603001</b>	
	<b>O/o DY TRANSPORT COMMISSIONER PRAKASAM</b>
Status: <b>Transaction Successful and payment posted</b>	
Bank Reference Number: <b>CPG5963326</b>	
Payment Date: <b>21/07/2018</b>	
Received Rs: <b>5930.00</b>	

Government replied that the issue happened during the initial stage of roll out of CFMS and stated that necessary controls were incorporated in the system. The bank server is not able to access the details of challan beyond the prescribed time limit.

Reply was verified (October 2022) and found that the issue existed during the year 2020 also, hence effective processing controls needs to be put-in place.

### 3.2.10 Invalid C-Pin data validated – TDS amount drawn from treasuries without valid C-pins - ₹ 264.33 crore

The Common Portal Identification Number (CPIN with 14 digits) is issued to the taxpayer at the time of generation of GST tax challan on GSTN Portal. Tax deducted at Sources (TDS) is required, by DDOs, to be deducted from the payment made / credited to a supplier, if the total value of supply under a contract in respect of supply of taxable goods or services or both, exceeds ₹ 2,50,000/-. The TDS for the entire state is credited into a suspense account, which is to be later paid into GSTN, before 10<sup>th</sup> of the succeeding month.

Fig 3.15: GST network payment gateway portal / process diagram

The image shows two screenshots of the GST network payment gateway portal. The left screenshot displays the 'Create Challan' form with fields for GSTIN/Other Id, a captcha, and a 'PROCEED' button. The right screenshot shows the 'Generated Challan' details, including GST Challan information, details of the taxpayer, reason for challan, and a table of deposit details.

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	100	0	0	0	0	100
ISST(0005)	100	0	0	0	0	100
CESS(0009)	90	0	0	0	0	90
Andhra Pradesh SGST(0006)	100	0	0	0	0	100
<b>Total Challan Amount</b>	<b>₹ 390 (-)</b>					
<b>Total Challan Amount (In Words):</b>	<b>Rupees Three hundred Fifty Only</b>					

As per the circular of the Department<sup>25</sup>, on completion of the month, DDO generates a C-PIN through GSTN, and the C-PIN number would be keyed into CFMS for drawing the TDS for onward payment to GSTN. Based on this input, the Government releases the TDS amount into the DDO's bank account through CFMS.

Analysis of data of CFMS with reference to the TDS amount drawn by the various DDOs in the State revealed the following.

Table 3.31: Details of Bills submitted against GST TDS amounts

Sl. No.	Year	No. of DDOs	No. of bills	SGST (₹ in crore)	CGST (₹ in crore)	IGST (₹ in crore)	Total (₹ in crore)
1	2018-19	472	14384	54.68	54.68	2.14	111.50
2	2019-20	567	18680	86.68	86.70	13.27	186.65
3	2020-21	806	24987	96.13	96.13	33.69	225.95
4	2021-22 (up to 9/2021)	579	12719	18.34	18.35	8.43	45.13
<b>Total</b>		<b>2424</b>	<b>70770</b>	<b>255.83</b>	<b>255.87</b>	<b>57.53</b>	<b>569.23</b>

- a) A total of 1,57,620 transactions involving 70,770 bills, across the State for the period from April 2018 to September 2021 were processed by the CFMS consisting of transactions of both State GST as well as Central GST. When Audit cross verified the data in CFMS (C-PIN and amount) with the GST Data (GST C-PIN and amount) provided by AP State Commercial taxes department, it was found that only 3,194 C-PINS matched. The remaining 67,576 transactions did not have valid C-PINS.

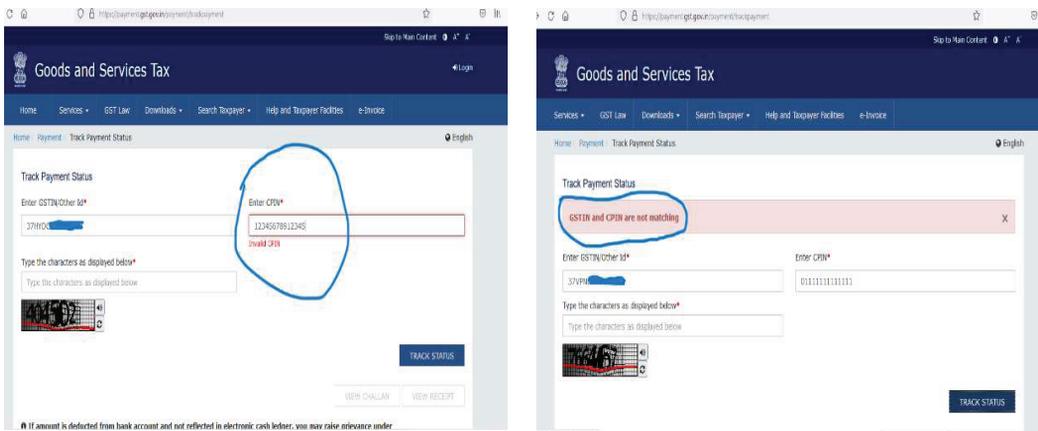
The validity and payment of TDS into GSTN portal was verified in offices of eight DDOs<sup>26</sup>.

<sup>25</sup> Government of Andhra Pradesh Finance (IT) Department CFMS Circular-16, Dated 01.12.2018

<sup>26</sup> DDOs of office of DGP, Commissioner of Women Development and Child Welfare, Guntur, EE

- In four offices involving 310 cases, the TDS drawal date is later than the date of payment made to the GST Network.
- In four offices involving 77 cases, input of invalid C-PIN number was confirmed.
- In two offices involving 70 cases the amount drawn and kept in the DDO account was paid to the GST authorities after a delay of more than 30 days.
- In six offices, the total amount remitted into the GSTN is ₹ 28.83 crore against a collection of ₹ 85.89 crore. The details of difference of amount i.e., ₹ 57.06 crore was not forthcoming.

Fig 3.16 : Sample of C-Pin entered by the DDOs are: 12345678912345, 01111111111111



b. C-PIN number is mandatory for drawing amount, however, there is no validation about the correctness of the C-PIN. This resulted in users entering random CPINs in 73,596 cases (96% of the cases involving SGST)) and drawing the amounts against these C-PINs.

Basing on the results of test checked offices, it is observed that existing process is prone to misuse as there is no check of validity/correctness of the C-PIN, which cause potential risks like non-remittance to GSTN, parking of funds outside government account, temporary holdings in personal accounts of DDOs etc.

In reply, Government stated that the integration with GST network portal for fetching C-PIN data and to validate C-PIN keyed-in by the DDO are under progress.

As the system of GST remittance against the valid C-PINs by the DDOs are the source for GST department for assessment of contractors / suppliers payments, integration with GSTN portal may be done at the earliest.



APCFSS opined that the above drill down is meant for AG's reference only hence all DDOs list is being enabled; however, Audit verified and confirmed that the same is available for end -user including DDOs also.

When the observation brought to notice, Government replied that necessary inputs would be taken from the users and changes would be made as per the request / requirement of the stake-holders.

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***Conclusion :***

*There is no assurance on the compliance to timelines for receiving the receipts into government account. Huge number of transactions remained unreconciled and hence, not getting reflected in the government account. This meant that the receipts of the government are not received into the exchequer in time.*

*Control deficiencies are also observed in GST remittances by DDOs. Hence a window for misappropriation is opened as validation controls were not incorporated in the system. CFMS needs improvement in specific controls including process validations listed in the report, mainly in respect of duplicate payments which are persisting even after three years of roll out of application.*

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**Chapter-IV**  
**Accounting and Reporting**



## Chapter-IV

### Accounting and Reporting

#### 4.1 Paradigm Shift

##### Introduction

According to the section 10 & 11 of DPC Act<sup>27</sup> of 1971, the CAG shall be responsible for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control by treasuries, offices or departments responsible for the keeping of such accounts. Further according to the Section 11 of the above Act, CAG shall from the accounts compiled by him or by the Government or any other person responsible on that behalf prepare in each year accounts (including, in the case of accounts compiled by him, appropriation accounts) showing under the respective heads the annual receipts and disbursements for the purpose of the Union, of each State and of each Union territory having a Legislative Assembly, and shall submit those accounts to the President or the Governor of a State or Administrator of the Union territory having a Legislative Assembly, as the case may be on or before such dates as he may, with the concurrence of the Government concerned, determine:

The main purpose of compilation of Monthly Civil Accounts (MCA) is to keep the State Government informed of the month wise receipts & expenditure together with the progressive figures (Consolidated Fund, Contingency Fund and Public Account) coupled with the opening and closing cash balances so that the State Government could do the financial planning for the remaining period of the financial year and for the subsequent year.

In the state of Andhra Pradesh, the accounts are compiled based on the initial accounts received from treasuries, which does the primary compilation of vouchers and challans.

##### Initial Accounts received from Treasuries

- Vouchers
- Schedules
- Main Accounts
- List of Payments (LOP)
- List of Receipts (LOR)
- Sub-Account wise LOP and LOR
- Verified Date-wise Monthly Statement (VDMS)

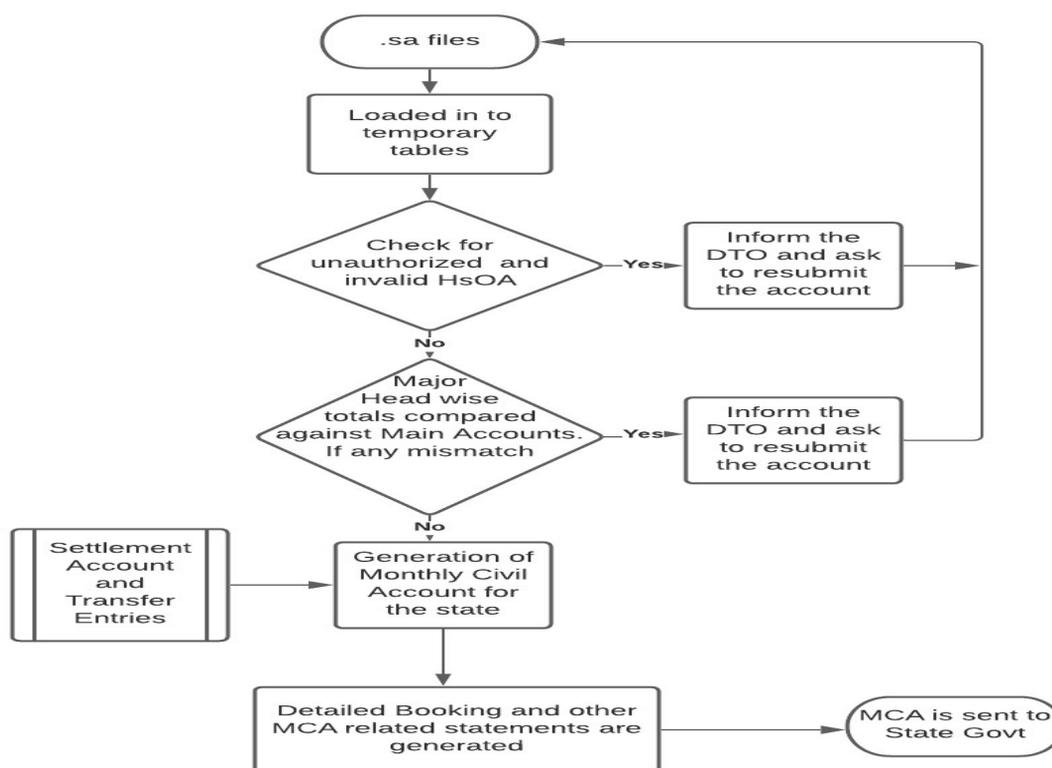
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<sup>27</sup> The Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971

### 4.1.1 Change Management

<u>Prior to CFMS Application</u>	<u>CFMS</u>
<p>i) Physical copies of initial accounts</p>  <p>ii) Other digital accounting data which include .SA files (Sub Account files), voucher data, GPF subscription and loan data. Electronic data files were generated at each Accounts Rendering Unit (ARU) and uploaded to website of DTA(Directorate of Treasuries and Accounts) and DWA(Directorate of Works Accounts).</p>	<p>i) Logical Access was enabled in CFMS application for the PAG(A&amp;E) to download digitally signed initial accounts.</p> <p>ii) VDM<sup>28</sup> Statement was dispensed as all transactions are processed in e-Kuber of RBI.</p> <p>iii) Platform re-engineered for Works PAOs and Forest Accounts –The use of cheques was dispensed with completely and the accounts of works and forest are now as per treasury model (they have become separate ARUs like treasuries).</p> <p>iv) Application enabled to view the electronic vouchers and challans for verification and checking.</p> <p>v) Electronic data files were mapped with Secure File Transfer Protocol (SFTP<sup>29</sup>) wherein logical access was provided to the AG.</p>

### 4.1.2. Process flow of initial accounts in VLC



<sup>28</sup> Verified Date Wise Monthly Statement – contains day wise receipts and payments transacted at the bank branch

<sup>29</sup> Secure File Transfer Protocol (SFTP) is a network protocol for securely accessing, transferring and managing large files and sensitive data. Designed by the Internet Engineering Task Force as an extension of Secure Shell (SSH), SFTP enables access, transfer and management of files over a network

## Issues unresolved

### 4.1.2.1 Non-availability of Minus Debit and Minus Credit for Debt, Deposit, Suspense and Remittance (DDR) Heads of Account.

All major heads of accounts (above Major Head 6000) which do not close at the end of the year and carry the balances of receipts and payments are called Debt, Deposit, Suspense and Remittance Heads (DDR). The receipts (credit (CR)) and disbursements (debit (DR)) under these heads are treated as separate accounts. Hence, a correction to a Debit/Credit entry shall be carried out by means of Minus (-) Debit /Minus (-) Credit respectively. An illustration on the accounting of DDR heads is given below.

Payments made by the State Government on behalf of a Ministry of Govt of India, will be booked as Debits under 8658 – 101 (Pay and Accounts Office-Suspense) by the Treasuries. PAG(A&E) subsequently receives a cheque or DD, on behalf of the State Government, from the PAO of concerned Ministry for such amount booked under 8658-101. On receipt of the cheque/ DD from PAO, the same will be sent to bank for realisation and this shall be booked as deduct (minus) debit in treasury accounts, reducing the debit balance to that extent.

Similarly, receipts collected by the State Government on behalf any central department will be booked as Credit under 8658-101 (Pay and Accounts Office-Suspense). PAG(A&E) subsequently raises a requisition for cheque/ DD, on behalf of the central department, from State Government. Upon realisation of the same, the debit shall be booked as deduct (minus) credit in the treasury accounts.

As Debit and Credit, under the suspense head, represent two different accounts, the original debit and credit shall be squared off a deduct entry and not by credit and debit respectively.

Since the concept of minus debit and minus credit is not available in CFMS, the original debits and credits are being paired off by credits and debits respectively, in turn inflating both debit and credit side of the suspense accounts. AG, in turn is clearing the excess debits and credits under the corresponding suspense heads by posting TEs to effect the deduct entries.

When the above observation was brought to notice, it was replied by the APCFSS that in light of the Orders<sup>30</sup> issued by the government, the observations made would be brought to the notice of the concerned members<sup>31</sup>constituted vide Orders.

Government replied that the observation made by audit team had already been brought to the notice of the DTA / DWA / PAO and Account Rendering Units. Facility for Minus Debit and Minus Credit for Debt, Deposits, Suspense and DDR HoAs is under development.

<sup>30</sup> G.O.Ms. No.80 dated 12.10.2021

<sup>31</sup> Director of Treasuries& Accounts, Director of works Accounts and Pay & Accounts Officer.

#### 4.1.2.2 Primary Database altered – AG (A&E) not kept informed

The monthly accounts are sent from the primary compilers that is District Treasury Officers as well as APCFSS to the secondary compiler of the Accounts *i.e.*, PAG (A&E). Every month, the accounts are sent by the 35 Accounts rendering units in the State as well as CFMS Headquarters to the PAG (A&E) Office.

Audit made a comparison of eight months<sup>32</sup> accounts data generated afresh by the CFMS. The criteria adopted for this comparison was a matching of two databases of monthly accounts *i.e.*, generated by the CFMS during the audit period with the data already provided by the CFMS in the relevant months for ensuring the data consistency. Audit efforts to do this exercise for two full years was unsuccessful as the APCFSS or the Government did not provide the monthly accounts sought by us.

This comparison had shown changes in the original database of the CFMS, after data had been submitted to the PAG (A&E) for compilation of Accounts. The PAG (A&E) was not kept informed about these changes. This had not only resulted in loss of data accuracy and completeness of the data with PAG (A&E) when compared to CFMS, but also highlights lack of concurrency controls to prevent inconsistent updating or reading of database.

**Table 4.1: showing changes occurred in Primary database rests with CFMS**

Sl. No.	Field effected for changes in Primary Database	No. of Records	These changes noticed in the months of
1	DDO Nomenclature -	38,415	All Test checked months
2	Transactions changes	2	June 21
3.	GPF Employee Subscription change in service major head	1,551	All Test checked months
4.	GPF employee Loan data	2,130	All Test checked months
5.	Change in scroll date	303	August 18
6.	Employee Code change	54	All Test checked months
7.	Name of the Employee change	6,715	All Test checked months

**a. DDO nomenclature:** Changes in nomenclature of the DDO was observed in 38,415 vouchers. These changes made in the master data of DDOs was not conveyed to PAG. This resulted non-matching of primary database with PAG(A&E) database.

**b. Transactional variations:** In two cases in June 2021, each transaction which was having single payment was later shown as transaction with two different payments. This resulted in inconsistency in data with PAG (A&E) with that of the CFMS.

**c. GPF Employee Loan Data:** In 2,130 bills, discrepancy of DDO name, Employee name, Employee designation and GPF Account number was noticed in the primary table. This has impact on non-matching of recovery particulars during updation of loans.

**d. Employee loans /Voucher Data:** In 61 bills, Service major head of employee loans voucher data and in 73 bills, loan employee master data was different from the earlier

<sup>32</sup> 8/2018, 12/2018, 5/2019, 4/2019, 11/2020, 3/2021, 4/2021 & 5/2021

data provided to PAG. Thus, information in supporting documents with PAG (A&E) would be inconsistent with that in CFMS.

**e. Scroll Date Variation:** In 116 transactions of August 2018, variation of scroll date was observed and this is resulting in lacking consistency of the transactional data.

**f. Employee Code variation:** In 898 cases across eight test checked months the employee codes were different. As recoveries by PAG (A&E) are effected using this information such inconsistency would hamper their functioning.

**g. Employee name/designation:** In GPF Loan file, for 6,715 Employees either name or designation varied from the data earlier shared with PAG(A&E) office. This has impact of non-matching of recovery particulars during updation of loans.

However, the APCFSS replied in response to the above observations that the changes had occurred in accordance with the request made by the DDOs concerned or were in response to the earlier requests by the PAG(A&E) Office. However, PAG (A&E) was not kept informed of these changes.

Considering the Core Accounting Principles of closing of Government Accounts which cannot be re-opened under any circumstances, it is highlighted that such changes should be brought to the notice of the PAG (A&E) considering the significance of the primary documents based on which the accounts are compiled.

## 4.2 Discrepancies in the classification master

According to the Article 3 of Andhra Pradesh account code volume-I, wherein instructions were issued for opening new heads of accounts or modifications of the existing ones or instructions relating to the content and manner of maintenance of accounts will be issued by the Controller General of Accounts in the Ministry of Finance on the advice of the Comptroller and Auditor-General.

The following discrepancies are noticed during our examination of the classification master of CFMS.

- i. The Major heads other than ones specified in LMMH<sup>33</sup> are present in the master table.
- ii. The nomenclature of 22 Major heads is different from the names prescribed in LMMH
- iii. Sub Major Head (SMH) '00' is to be operated under Major heads where no exclusive Sub Major head is specified in LMMH. It was found that SMH '00' is appearing under Major Heads where exclusive SMH is available in LMMH
- iv. Sub Major heads other than "00" are used in instances where there is no such prescription in LMMH.

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<sup>33</sup> List of Major and Minor Heads

- v. Minor Head 911 is being used under Capital Expenditure, while this Minor head is prescribed for recoveries of over payments under Revenue expenditure heads only, by LMMH

In the above issue, the matter was brought to the notice of the PAG(A&E). It was known that any changes in the LMMH are always conveyed to the department for adoption. PAG(A&E) was not consulted before adoption of the current master.

However, APCFSS replied that on approval of the Appropriation Act for the financial year by the Government, the data file is uploaded in the CFMS application. Reply is not in line with audit observation, as the audit raised a query on discrepancy of Major Heads in the master tables of CFMS with reference to LMMH.

In reply, the Government assured for necessary action (October 2022).

### **4.3 Managements of Sub-vouchers**

To avoid repetitive usage, cancellation of third-party invoice copies is necessary. Although the FSD left decision to the GoAP about the maintenance of the physical copies, GoAP did not review the issue of invoices cancellations/status of retention of physical copies so far, although application was implemented in April 2018.

During the field audit, it was noticed that the physical copies of proceedings along with invoice copies of the vouchers were retained by the DDOs. The same was confirmed in test checked DDOs, wherein invoice copies were retained since implementation of CFMS to date, *without flagging* with 'cancelled' with red ink 'X'.

In the absence of the required directions from the GoAP, the utilisation of the invoice copies by the field offices multiple times cannot be ruled out.

In response, it was replied by the APCFSS that 'after exercising the due diligence and examination of the details and supporting documents pertaining to bills, DDO sends the bills to STO for pre-audit. It was further replied that after completion of necessary verifications, the bill would be processed for payment'. The fact remains that there was no clear guidance on the management of sub-vouchers and hence, there is no assurance on repetitive use of these documents.

Government replied that retention of physical vouchers is the responsibility of DDO, and observation was brought to the notice of the DTA and Finance for further course of action. It was further replied that the observation is administrative issue and not a technical lapse in the application development. However, instructions were given to the DDOs and Treasury Officers / PAOs / PAOs (W) by the DTA / PAO / DWA, to enter the Transaction / Bill No. on each supporting documents.

#### 4.4 Accounting of expenditure from Contingency Fund of the State

Article 267(2) of the Constitution of India states that “*The Legislature of a State may by law establish a Contingency Fund in the nature of an imprest to be entitled “the Contingency Fund of the State” into which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the Governor of the State to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature of the State by law under Article 205 or Article 206*”

In simpler terms, the expenditure, incurred for unforeseen circumstances, from the Contingency Fund shall be recorded by DDOs under the Major Head “8000 Contingency Fund”. The service major heads of the departments, which need to incur these expenses, will be Minor Head under 8000. All such expenses will be recouped to the contingency fund after the necessary supplementary provision for this expenditure is approved by the Legislature. On receipt of such approval by legislature, PAG(A&E) adjusts this expenditure which is booked under MH 8000 in the respective service Major Heads of the departments concerned.

In the incumbent system, we have observed that while the Budget release orders of the Finance Department showed that the budget is released under the MH 8000 only, the Heads of Department had issued orders for expenditure in the service major head directly. Due to lack of facility with the DDOs to raise a bill under the MH 8000, the expenditure is booked directly under the service Major Head.

Consequently, the monthly accounts from treasuries did not show any expenditure under the contingency fund MH 8000. These transactions had to be adjusted by PAG(A&E) in the MH 8000 to ensure accuracy of accounts, based on the supporting documents. Incidentally, PAG(A&E) was making a journal entries both for the debit and minus debit to this Head at the time of preparation of Final accounts.

**Fig 4.1: BRO issued by Finance Department in which budget is allotted under MH 8000**

G.O.Rt.No.: 4673

Dated:08-01-2022

Reference to the G.O Sanctioning the Scheme	Description of the Scheme	Head of Account	Amount of Advance Sanction Rs.
G.O.Rt.No.1029 Home(Services.IV)Depa rtment Dt.12.11.2018	MVOP No.73/2013 & 220/2014 filed by Smt. M. Pushpavathi and 2 others & Sri B. Murali at Hon'ble MACT, Ananthapuram and MVOP Nos.60,61,&62 filed by Sri H.V. Anand Rao and two others at Hon'ble MACT Hirayur of Chitradurg Distict, Karnataka- Sanction of an amount of Rs.30,84,807/- - Administrative Sanction accorded - Orders -Issued.	MJH: 8000 Contingency Fund MJH: 2055 Police MH: 109 District Police SH: 03 District Police Force DH: 500 Other Charges SDH: 501 Compensation (Non-R&R) V/C: Charged	30,85,000.00

Fig 4.2: Memorandum issued by the HOD to field office on drawal of said amount under MH 2055

(Amount in Rs.)

Sl. No	Head of Account	Amount to be distributed	Unit Officer	DDO code	Remarks
1	2055-00-109-00-03-500-501- CC Compensation (Non-R&R) (Charged)	Rs.30,85,000/-	Superintendent of Police, Ananthapuram District	10011002005	Towards compensation along with interest and proportionate costin MVOP. Nos. 73/2013, 220/2014, 60/2013, 61/2013 and 62/2013 filed by Smt. M. Pushpavathi, Sri B. Murali, Sri H.V. Anand Rao, Smt. H. Jyothi and Sri Dhanush

PAG(A&E) is mapping all the expenditure service heads with a three-digit minor head for using it under the MH 8000. Mapping of some regularly used service heads of departments for contingency fund are detailed in **Appendix V**. This could be adopted as it is in CFMS to comply with the procedure of expenditure from the Contingency Fund of the state.

The Government accepted the observation and assured for necessary action (October 2022).

### Conclusion

*The reporting framework of accounts to PAG(A&E) did not change at all, except for the discontinuation of physical vouchers from treasuries.*

*The department could not implement few key principles of accounting in the system. Particularly, the contingency fund accounting is not implemented as per the procedure of expenditure from the fund, leading to inaccurate accounts. The lack of feature of Minus debit and Minus credit led to inflated debits and credits in the initial accounts.*

*As there is no clear guidance on management of sub-vouchers, there is no assurance on the repetitive use of these documents, indicating absence of a significant internal control technique.*

**Chapter V**  
**Other significant matters**



## **Chapter-V**

### **Other significant matters**

#### **5.1 Other significant matters**

##### **5.1.1 Revision of Codes/Rules**

Re-designing of the financial system of the State made drastic changes in the processes and workflow in expenditure and receipt management. In ideal situation, these changes should have been reflected in the codes/rules during the initial stage of Software Development Life Cycle.

We have observed that changes in the processes and validations during the study of processes of bills processing, payment methods, works and forest accounts, management of sub-vouchers *etc.* Although, these changes have significant impact on application of various rules by the users, necessary changes were not brought out comprehensively to address this vacuum in the codes/rules. Some of the illustrative cases test checked are discussed below.

##### **5.1.2 Rationalization of Bill forms in expenditure**

According to the SR 2(b) of TR 16 of APTC, every bill or other voucher shall be prepared in the form prescribed. The FSD indicated that the current list of APTC forms will be reviewed for rationalization of bill forms and a proposal would be submitted to Government. The current digital bill forms in CFMS are different from the ones listed in APTC, hence, an amendment is required to include the existing forms.

##### **5.1.3 Re-engineered bill processing**

The bill processing is made completely digital, and no physical paper moves from the DDO to the treasury. Hence, the Instruction 33 under TR 16 of APTC discussing about the Treasury bill register and register of bills is redundant as all the bills flow seamlessly to treasury for payment. SR 3 under TR 32 of APTC mandates a pay order on every voucher by the disbursing officer based on which cashier must make payments. This is not applicable anymore.

##### **5.1.4 Payment mode**

Cheque based payment was done away with by the Government, after the roll out of CFMS. However, these provisions still find place in the Treasury rules, which need to be modified as per the e-Kuber based payment system.

### **5.1.5 Accounting in Works and Forests Divisions**

The accounts of works and forest divisions were now merged with the treasury accounts and the division only provide the works vouchers to AG. The Letter of Credit system is now obsolete and cheque system is not in vogue anymore. The 8782 remittance HoA is not being operated. The payments from divisions are also through the e-Kuber. This must be brought out clearly in the code.

## **5.2 Internal audit**

Internal audit plays a key role in improving risk management, management controls, and an organization's governance by providing intelligent insights and recommendations to the organisation after going through an in-depth assessment and analysis of the business data.

There is no dedicated internal audit mechanism instituted by the department. An internal audit would have come across issues which could not be managed by an automated control in the system, example, limit check as illustrated in para 3.1.5.2 of this report, on excess pension payments, compliance with manual internal controls like defacing of sub-vouchers.

When the observation was brought to notice, the Government in their reply stated that a committee has been constituted by DTA with representation from other HoDs for revision of Codes / Manuals / Rules in accordance with changes in the systems and workflows. Concurrently, the committee will also take up issues such as rationalisation of bills forms in expenditure, re-engineered bill processing, payment mode, internal audit etc. matters.

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### ***Conclusion:***

*There is no dedicated internal audit institutionalised for CFMS. A regular audit would have not only compensated partly for the absence of controls but also provided a feedback loop for improvement of the system.*

*The issue of amendments to existing codes and rules is still unresolved in spite of significant changes in systems and workflows-e.g., changes in bill forms, new payment mechanism with e-Kuber, new accounting in works & forests etc.*

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**Recommendations:**

Department may consider,

- Restrict the role of APCFSS to being system administrator and enhance the responsibilities of DTA, DWA and other users to enable effective controls in the system.
- Incorporating necessary controls to avoid repetitive and excess payments.
- Implementing workflows for the operation of PD accounts based on the rules already in vogue to protect the reliability of the system.
- Bringing the accounting in line with the accounting rules and codes, in consultation with PAG.
- Adopting the accounting procedure followed by PAG (A&E) for the operation of contingency fund.
- DTA may review and strengthen their checks to ensure integrity of accounts in view of large-scale data inconsistencies brought out in this report.

Vijayawada  
The 05 JULY 2024

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(INDU AGRAWAL)  
Principal Accountant General (Audit)  
Andhra Pradesh

Countersigned

New Delhi  
The 05 JULY 2024

  
(GIRISH CHANDRA MURMU)  
Comptroller and Auditor General of India



## **Appendices & Glossary**



## Appendix -I

(Referred to in paragraph 3.1.4.4; page 24)

**Number of transactions by different users where SOD principle not applied**

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
1	CFMS_CNS_JHN	AB	Accounting Document	7
2	CFMS_CO_EXP3	AB	Accounting Document	11
3	CFMS_CO_EXP4	AB	Accounting Document	39
4	CFMS_CO_EXP5	AB	Accounting Document	60,967
5	CFMS_CO_HR2	AB	Accounting Document	825
6	CFMS_CTM_NRS	AB	Accounting Document	15
7	CFMS_CU_EXP5	AB	Accounting Document	60,317
8	CFMS_CUT_HR8	AB	Accounting Document	1
9	CFMS_CNS_BHT	C9	GO99-Challan	2,19,311
10	CFMS_CNS_JHN	C9	GO99-Challan	3,206
11	CFMS_CNS_JJ	C9	GO99-Challan	1,241
12	CFMS_CNS_MNO	C9	GO99-Challan	16,855
13	CFMS_CNS_NRS	C9	GO99-Challan	1,914
14	CFMS_CNS_SAT	C9	GO99-Challan	774
15	CFMS_CNS_SAV	C9	GO99-Challan	52,072
16	CFMS_CNS_SHN	C9	GO99-Challan	83
17	CFMS_CO_EXP1	C9	GO99-Challan	1
18	CFMS_CTM_SAK	C9	GO99-Challan	37
19	CFMS_CNS_CHR	QT	QTR Transfer Doc-REC	4,718
20	CFMS_CNS_JHN	QT	QTR Transfer Doc-REC	28
21	CFMS_CNS_RAV	QT	QTR Transfer Doc-REC	4
22	CFMS_CNS_VIS	QT	QTR Transfer Doc-REC	544
23	CFMS_CNS_BHT	YA	Supplementary Grants	108
24	CFMS_CNS_DRM	YA	Supplementary Grants	21,022
25	CFMS_CNS_JHN	YA	Supplementary Grants	1,042
26	CFMS_CNS_NRS	YA	Supplementary Grants	17
27	CFMS_CNS_SAS	YA	Supplementary Grants	157
28	CFMS_CNS_SAT	YA	Supplementary Grants	2
29	CFMS_CO_EXP	YA	Supplementary Grants	81
30	CFMS_CO_EXP1	YA	Supplementary Grants	3,927
31	CFMS_CO_EXP3	YA	Supplementary Grants	2,846
32	CFMS_CTM_MRT	YA	Supplementary Grants	54
33	CFMS_CU_EXP7	YA	Supplementary Grants	6
34	CFMS_CU_EXP8	YA	Supplementary Grants	191
35	CFMS_CNS_DRM	YB	Special Bills Expenditure	48
36	CFMS_CNS_NRS	YD	Deduction Recovery	62
37	CFMS_CNS_BHT	YG	Regular Grants Aid	456
38	CFMS_CNS_DRM	YG	Regular Grants Aid	8,321

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
39	CFMS_CNS_JHN	YG	Regular Grants Aid	201
40	CFMS_CNS_JJ	YG	Regular Grants Aid	6,737
41	CFMS_CNS_SAS	YG	Regular Grants Aid	188
42	CFMS_CNS_SAT	YG	Regular Grants Aid	29
43	CFMS_CNS_SKS	YG	Regular Grants Aid	14
44	CFMS_CO_EXP	YG	Regular Grants Aid	2
45	CFMS_CO_EXP1	YG	Regular Grants Aid	1,832
46	CFMS_CO_EXP2	YG	Regular Grants Aid	14
47	CFMS_CO_EXP3	YG	Regular Grants Aid	1,287
48	CFMS_CTM_MRT	YG	Regular Grants Aid	998
49	CFMS_CU_EXP3	YG	Regular Grants Aid	11,412
50	CFMS_CU_EXP4	YG	Regular Grants Aid	3,045
51	CFMS_CU_EXP7	YG	Regular Grants Aid	39
52	CFMS_CU_EXP8	YG	Regular Grants Aid	3
53	CFMS_CU_EXP9	YG	Regular Grants Aid	27
54	CFMS_CU_EXPX	YG	Regular Grants Aid	769
55	BTC_JOBS	YI	Emp Dedu Trans PD	25,33,652
56	CFMS_CNS_BHT	YI	Emp Dedu Trans PD	633
57	CFMS_CNS_BPV	YI	Emp Dedu Trans PD	11,615
58	CFMS_CNS_DRM	YI	Emp Dedu Trans PD	5,30,421
59	CFMS_CNS_GHP	YI	Emp Dedu Trans PD	2,357
60	CFMS_CNS_JHN	YI	Emp Dedu Trans PD	3,72,861
61	CFMS_CNS_JJ	YI	Emp Dedu Trans PD	2,126
62	CFMS_CNS_PDY	YI	Emp Dedu Trans PD	1,766
63	CFMS_CNS_SAS	YI	Emp Dedu Trans PD	48,279
64	CFMS_CNS_SAT	YI	Emp Dedu Trans PD	6,892
65	CFMS_CNS_SAV	YI	Emp Dedu Trans PD	16,610
66	CFMS_CNS_SK	YI	Emp Dedu Trans PD	1,793
67	CFMS_CO_EXP1	YI	Emp Dedu Trans PD	2,381
68	CFMS_CO_EXP3	YI	Emp Dedu Trans PD	47
69	CFMS_CO_EXP5	YI	Emp Dedu Trans PD	18
70	CFMS_CTM_ACH	YI	Emp Dedu Trans PD	4,33,882
71	CFMS_CTM_DIN	YI	Emp Dedu Trans PD	18,106
72	CFMS_CTM_MRT	YI	Emp Dedu Trans PD	15,095
73	CFMS_CTM_SUR	YI	Emp Dedu Trans PD	2
74	CFMS_CU_EXP3	YI	Emp Dedu Trans PD	1,406
75	CFMS_CU_EXP6	YI	Emp Dedu Trans PD	7,717
76	CFMS_CU_EXP7	YI	Emp Dedu Trans PD	10
77	CFMS_CNS_BHT	YL	47-Lifetime Arrears	3
78	CFMS_CNS_DRM	YL	47-Lifetime Arrears	3
79	CFMS_CNS_JHN	YL	47-Lifetime Arrears	98
80	CFMS_CNS_NRS	YL	47-Lifetime Arrears	1
81	CFMS_CNS_SAS	YL	47-Lifetime Arrears	3

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
82	CFMS_CO_EXP1	YL	47-Lifetime Arrears	136
83	CFMS_CO_EXP3	YL	47-Lifetime Arrears	40
84	CFMS_CTM_MRT	YL	47-Lifetime Arrears	1
85	CFMS_CNS_JHN	YM	Previous Year AM	189
86	CFMS_CNS_SAV	YM	Previous Year AM	2
87	CFMS_CTM_MRT	YM	Previous Year AM	2
88	BTC_JOBS	YN	Lapsing Failed Payment	4,79,676
89	CFMS_CNS_DRM	YN	Lapsing Failed Payment	1,68,791
90	CFMS_CNS_JHN	YN	Lapsing Failed Payment	2
91	CFMS_CNS_NLA	YN	Lapsing Failed Payment	32
92	CFMS_CNS_NRS	YN	Lapsing Failed Payment	1,87,631
93	CFMS_CTM_CMR	YN	Lapsing Failed Payment	200
94	CFMS_CTM_KIR	YN	Lapsing Failed Payment	2,871
95	CFMS_CTM_NLI	YN	Lapsing Failed Payment	105
96	CFMS_CTM_NRS	YN	Lapsing Failed Payment	3,72,684
97	CFMS_CU_EXP5	YN	Lapsing Failed Payment	60,257
98	SYSTEM ADMIN	YN	Lapsing Failed Payment	2
99	CFMS_CNS_DRM	YP	Payment Recovery	1
100	CFMS_CNS_NRS	YP	Payment Recovery	250
101	CFMS_CNS_VEN	YP	Payment Recovery	789
102	CFMS_CNS_VIS	YP	Payment Recovery	1
103	CFMS_CO_BCM	YP	Payment Recovery	19
104	CFMS_CTM_DIN	YP	Payment Recovery	5
105	CFMS_CTM_NRS	YP	Payment Recovery	84
106	CFMS_CTM_SSP	YP	Payment Recovery	96
107	BTC_JOBS	YS	IEP/IEH Social Welfare	9,999
108	CFMS_CNS_BHT	YS	IEP/IEH Social Welfare	3,21,095
109	CFMS_CNS_BPV	YS	IEP/IEH Social Welfare	82,092
110	CFMS_CNS_DRM	YS	IEP/IEH Social Welfare	38,09,341
111	CFMS_CNS_JHN	YS	IEP/IEH Social Welfare	48,75,028
112	CFMS_CNS_JJ	YS	IEP/IEH Social Welfare	4,18,003
113	CFMS_CNS_NRS	YS	IEP/IEH Social Welfare	10,078
114	CFMS_CNS_RAJ	YS	IEP/IEH Social Welfare	233
115	CFMS_CNS_SAS	YS	IEP/IEH Social Welfare	16,84,025
116	CFMS_CNS_SAT	YS	IEP/IEH Social Welfare	153
117	CFMS_CNS_SAV	YS	IEP/IEH Social Welfare	1,69,868
118	CFMS_CNS_SHN	YS	IEP/IEH Social Welfare	33,23,687
119	CFMS_CO_EXP	YS	IEP/IEH Social Welfare	2,00,786
120	CFMS_CO_EXP1	YS	IEP/IEH Social Welfare	3,91,303
121	CFMS_CO_EXP3	YS	IEP/IEH Social Welfare	10,163
122	CFMS_CO_EXP4	YS	IEP/IEH Social Welfare	8,835
123	CFMS_CO_EXP5	YS	IEP/IEH Social Welfare	8,923
124	CFMS_CTM_MRT	YS	IEP/IEH Social Welfare	848

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
125	CFMS_CTM_SHN	YS	IEP/IEH Social Welfare	15
126	CFMS_CTM_SUR	YS	IEP/IEH Social Welfare	2
127	CFMS_CTM_VCD	YS	IEP/IEH Social Welfare	1
128	CFMS_CU_EXP1	YS	IEP/IEH Social Welfare	18,883
129	CFMS_CU_EXP2	YS	IEP/IEH Social Welfare	17,743
130	CFMS_CU_EXP3	YS	IEP/IEH Social Welfare	1,76,909
131	CFMS_CU_EXP4	YS	IEP/IEH Social Welfare	2,08,895
132	CFMS_CU_EXP5	YS	IEP/IEH Social Welfare	10,567
133	CFMS_CU_EXP6	YS	IEP/IEH Social Welfare	1,49,563
134	CFMS_CU_EXP7	YS	IEP/IEH Social Welfare	5,47,932
135	CFMS_CU_EXP8	YS	IEP/IEH Social Welfare	29,732
136	CFMS_CU_EXP9	YS	IEP/IEH Social Welfare	47,978
137	CFMS_CU_EXPX	YS	IEP/IEH Social Welfare	1,93,675
138	BTC_JOBS	YT	PD Lapsing	3,41,904
139	CFMS_CNS_AKN	YT	PD Lapsing	8
140	CFMS_CNS_BPV	YT	PD Lapsing	415
141	CFMS_CNS_DRM	YT	PD Lapsing	3
142	CFMS_CNS_JHN	YT	PD Lapsing	103
143	CFMS_CNS_NRS	YT	PD Lapsing	102
144	CFMS_CNS_SAV	YT	PD Lapsing	6
145	CFMS_CNS_SHN	YT	PD Lapsing	8
146	CFMS_CNS_VIS	YT	PD Lapsing	5
147	CFMS_CNS_YAS	YT	PD Lapsing	6
148	CFMS_CO_EXP1	YT	PD Lapsing	4
149	CFMS_CO_EXP4	YT	PD Lapsing	6,370
150	CFMS_CTM_MI	YT	PD Lapsing	5
151	CFMS_CTM_SBR	YT	PD Lapsing	10
152	CFMS_CNS_BHT	YU	PD Municipal Dept Interest	3,76,944
153	CFMS_CNS_BPV	YU	PD Municipal Dept Interest	60,628
154	CFMS_CNS_DRM	YU	PD Municipal Dept Interest	2,710
155	CFMS_CNS_JHN	YU	PD Municipal Dept Interest	5,41,849
156	CFMS_CNS_JJ	YU	PD Municipal Dept Interest	87,265
157	CFMS_CNS_NRS	YU	PD Municipal Dept Interest	39,403
158	CFMS_CNS_PDY	YU	PD Municipal Dept Interest	36,819
159	CFMS_CNS_SAV	YU	PD Municipal Dept Interest	12,454
160	CFMS_CNS_SK	YU	PD Municipal Dept Interest	30,703
161	CFMS_CO_EXP1	YU	PD Municipal Dept Interest	36,638
162	CFMS_CO_EXP3	YU	PD Municipal Dept Interest	89,366
163	CFMS_CO_EXP4	YU	PD Municipal Dept Interest	75,361
164	CFMS_CO_EXP5	YU	PD Municipal Dept Interest	5,07,500
165	CFMS_CTM_MRT	YU	PD Municipal Dept Interest	10,315
166	CFMS_CU_EXP1	YU	PD Municipal Dept Interest	30,689
167	CFMS_CU_EXP2	YU	PD Municipal Dept Interest	15,276

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
168	CFMS_CU_EXP3	YU	PD Municipal Dept Interest	52,043
169	CFMS_CU_EXP4	YU	PD Municipal Dept Interest	24,978
170	CFMS_CU_EXP5	YU	PD Municipal Dept Interest	14,085
171	CFMS_CU_EXP6	YU	PD Municipal Dept Interest	9,999
172	CFMS_CU_EXP7	YU	PD Municipal Dept Interest	45,686
173	CFMS_CU_EXP8	YU	PD Municipal Dept Interest	20,016
174	CFMS_CU_EXP9	YU	PD Municipal Dept Interest	14,245
175	BTC_JOBS	YW	PD DCW	11,534
176	CFMS_CNS_BHT	YW	PD DCW	212
177	CFMS_CNS_CHR	YW	PD DCW	1
178	CFMS_CNS_DRM	YW	PD DCW	2,939
179	CFMS_CNS_JHN	YW	PD DCW	3,286
180	CFMS_CNS_JJ	YW	PD DCW	34
181	CFMS_CNS_SAS	YW	PD DCW	1,556
182	CFMS_CO_EXP1	YW	PD DCW	199
183	CFMS_CO_EXP3	YW	PD DCW	840
184	CFMS_CO_EXP5	YW	PD DCW	90
185	CFMS_CTM_MRT	YW	PD DCW	53
186	CFMS_CTM_SUR	YW	PD DCW	2
187	CFMS_CU_EXP3	YW	PD DCW	802
188	CFMS_CNS_BHT	YX	PD OBMS Bill Interface	2,58,640
189	CFMS_CNS_BPV	YX	PD OBMS Bill Interface	1,82,637
190	CFMS_CNS_DRM	YX	PD OBMS Bill Interface	4,937
191	CFMS_CNS_GHP	YX	PD OBMS Bill Interface	13,599
192	CFMS_CNS_JHN	YX	PD OBMS Bill Interface	13,02,027
193	CFMS_CNS_JJ	YX	PD OBMS Bill Interface	2,67,066
194	CFMS_CNS_NRS	YX	PD OBMS Bill Interface	1,07,072
195	CFMS_CNS_PDY	YX	PD OBMS Bill Interface	1,39,127
196	CFMS_CNS_RDI	YX	PD OBMS Bill Interface	900
197	CFMS_CNS_SAV	YX	PD OBMS Bill Interface	2,10,616
198	CFMS_CNS_SK	YX	PD OBMS Bill Interface	1,95,878
199	CFMS_CO_EXP1	YX	PD OBMS Bill Interface	6,39,126
200	CFMS_CO_EXP2	YX	PD OBMS Bill Interface	2,10,195
201	CFMS_CO_EXP3	YX	PD OBMS Bill Interface	4,99,088
202	CFMS_CO_EXP4	YX	PD OBMS Bill Interface	1,40,580
203	CFMS_CO_EXP5	YX	PD OBMS Bill Interface	1,52,269
204	CFMS_CTM_MRT	YX	PD OBMS Bill Interface	52,19,987
205	CFMS_CTM_SUR	YX	PD OBMS Bill Interface	8,165
206	CFMS_CTM_ULK	YX	PD OBMS Bill Interface	29
207	CFMS_CTM_VCD	YX	PD OBMS Bill Interface	551
208	CFMS_CU_EXP1	YX	PD OBMS Bill Interface	1,71,597
209	CFMS_CU_EXP2	YX	PD OBMS Bill Interface	1,90,633
210	CFMS_CU_EXP3	YX	PD OBMS Bill Interface	4,99,025

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
211	CFMS_CU_EXP4	YX	PD OBMS Bill Interface	1,52,626
212	CFMS_CU_EXP5	YX	PD OBMS Bill Interface	1,67,997
213	CFMS_CU_EXP6	YX	PD OBMS Bill Interface	87,931
214	CFMS_CU_EXP7	YX	PD OBMS Bill Interface	1,52,967
215	CFMS_CU_EXP8	YX	PD OBMS Bill Interface	1,14,359
216	CFMS_CU_EXP9	YX	PD OBMS Bill Interface	1,47,937
217	CFMS_CU_EXPX	YX	PD OBMS Bill Interface	1,01,351
218	CFMS_CNS_JHN	YY	TDS on GST Payment	19
219	CFMS_CNS_AKN	Z9	GO99 Postings	259
220	CFMS_CNS_BHT	Z9	GO99 Postings	2,52,533
221	CFMS_CNS_BPV	Z9	GO99 Postings	1
222	CFMS_CNS_JHN	Z9	GO99 Postings	27,044
223	CFMS_CNS_JJ	Z9	GO99 Postings	518
224	CFMS_CNS_NRS	Z9	GO99 Postings	33,798
225	CFMS_CNS_SAT	Z9	GO99 Postings	19,226
226	CFMS_CNS_SAV	Z9	GO99 Postings	36,076
227	CFMS_CNS_SHN	Z9	GO99 Postings	1,139
228	CFMS_CTM_SAK	Z9	GO99 Postings	12,242
229	CFMS_CTM_VCD	Z9	GO99 Postings	210
230	BTC_JOBS	ZA	AC Bills	3
231	CFMS_CNS_DRM	ZA	AC Bills	4
232	CFMS_CNS_JHN	ZA	AC Bills	157
233	CFMS_CNS_JJ	ZA	AC Bills	7
234	CFMS_CNS_SAS	ZA	AC Bills	102
235	CFMS_CNS_SAV	ZA	AC Bills	65
236	CFMS_CO_EXP1	ZA	AC Bills	97
237	CFMS_CO_EXP3	ZA	AC Bills	43
238	CFMS_CU_EXP3	ZA	AC Bills	2
239	BTC_JOBS	ZB	Bills -NON-HR	1,332
240	CFMS_CNS_BHT	ZB	Bills -NON-HR	4,40,434
241	CFMS_CNS_BPV	ZB	Bills -NON-HR	1,544
242	CFMS_CNS_DRM	ZB	Bills -NON-HR	15,66,346
243	CFMS_CNS_JHN	ZB	Bills -NON-HR	9,33,914
244	CFMS_CNS_JJ	ZB	Bills -NON-HR	2,57,311
245	CFMS_CNS_PLK	ZB	Bills -NON-HR	2
246	CFMS_CNS_RAJ	ZB	Bills -NON-HR	4,818
247	CFMS_CNS_SAS	ZB	Bills -NON-HR	5,24,431
248	CFMS_CNS_SAT	ZB	Bills -NON-HR	267
249	CFMS_CNS_SAV	ZB	Bills -NON-HR	4,039
250	CFMS_CNS_SKS	ZB	Bills -NON-HR	1
251	CFMS_CNS_SKT	ZB	Bills -NON-HR	12
252	CFMS_CO_BCM	ZB	Bills -NON-HR	16
253	CFMS_CO_EXP	ZB	Bills -NON-HR	46,497

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
254	CFMS_CO_EXP1	ZB	Bills -NON-HR	74,142
255	CFMS_CO_EXP2	ZB	Bills -NON-HR	3
256	CFMS_CO_EXP3	ZB	Bills -NON-HR	755
257	CFMS_CO_EXP4	ZB	Bills -NON-HR	10
258	CFMS_CO_EXP5	ZB	Bills -NON-HR	59,980
259	CFMS_CTM_GGT	ZB	Bills -NON-HR	5
260	CFMS_CTM_MRT	ZB	Bills -NON-HR	84,123
261	CFMS_CTM_SUR	ZB	Bills -NON-HR	121
262	CFMS_CTM_ULK	ZB	Bills -NON-HR	8
263	CFMS_CTM_VCD	ZB	Bills -NON-HR	6,479
264	CFMS_CU_EXP2	ZB	Bills -NON-HR	6,043
265	CFMS_CU_EXP3	ZB	Bills -NON-HR	1,15,347
266	CFMS_CU_EXP4	ZB	Bills -NON-HR	2,35,271
267	CFMS_CU_EXP6	ZB	Bills -NON-HR	476
268	CFMS_CU_EXP7	ZB	Bills -NON-HR	10,522
269	CFMS_CU_EXP9	ZB	Bills -NON-HR	2,796
270	CFMS_CU_EXPX	ZB	Bills -NON-HR	2,901
271	RECEIPT	ZB	Bills -NON-HR	3
272	CFMS_CNS_ARM	ZC	Receipt Scroll – GL	2
273	CFMS_CNS_CHR	ZC	Receipt Scroll – GL	12
274	CFMS_CNS_JHN	ZC	Receipt Scroll – GL	3
275	CFMS_CNS_MNO	ZC	Receipt Scroll – GL	72
276	CFMS_CNS_MTY	ZC	Receipt Scroll – GL	3,254
277	CFMS_CNS_NAR	ZC	Receipt Scroll – GL	49,703
278	CFMS_CNS_NRS	ZC	Receipt Scroll – GL	32
279	CFMS_CNS_SAR	ZC	Receipt Scroll – GL	2
280	CFMS_CNS_VIS	ZC	Receipt Scroll – GL	12
281	CFMS_CNS_VNK	ZC	Receipt Scroll – GL	13
282	CFMS_CO_FI	ZC	Receipt Scroll – GL	21,040
283	CFMS_CTM_DIN	ZC	Receipt Scroll – GL	10,40,081
284	CFMS_CTM_NRS	ZC	Receipt Scroll – GL	3
285	CFMS_CTM_ZSK	ZC	Receipt Scroll – GL	7,19,624
286	RFC_PPO	ZC	Receipt Scroll – GL	9,20,86,108
287	BTC_JOBS	ZD	Debit Notification	8,515
288	CFMS_CNS_JHN	ZD	Debit Notification	2
289	CFMS_CNS_NRS	ZD	Debit Notification	1,66,819
290	CFMS_CNS_VEN	ZD	Debit Notification	6
291	CFMS_CO_BCM	ZD	Debit Notification	1,33,029
292	CFMS_CTM_NRS	ZD	Debit Notification	12,94,631
293	CFMS_CTM_SSP	ZD	Debit Notification	659
294	RFC_PPO	ZD	Debit Notification	12,87,36,947
295	CFMS_CNS_BHT	ZE	Pension Bill-Regular	3
296	CFMS_CNS_BKM	ZE	Pension Bill-Regular	851

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
297	CFMS_CNS_DRM	ZE	Pension Bill-Regular	2,42,614
298	CFMS_CNS_JHN	ZE	Pension Bill-Regular	2,06,386
299	CFMS_CNS_JJ	ZE	Pension Bill-Regular	3,22,194
300	CFMS_CNS_SAS	ZE	Pension Bill-Regular	85
301	CFMS_CNS_SAT	ZE	Pension Bill-Regular	1
302	CFMS_CO_EXP	ZE	Pension Bill-Regular	7,99,295
303	CFMS_CO_EXP5	ZE	Pension Bill-Regular	1
304	CFMS_CO_HR1	ZE	Pension Bill-Regular	2
305	CFMS_CO_HR2	ZE	Pension Bill-Regular	2
306	CFMS_CTM_MRT	ZE	Pension Bill-Regular	604
307	CFMS_CTM_NAV	ZE	Pension Bill-Regular	33,408
308	CFMS_CU_EXP6	ZE	Pension Bill-Regular	1,19,251
309	CFMS_CU_EXP7	ZE	Pension Bill-Regular	1,58,605
310	CFMS_CU_PRL1	ZE	Pension Bill-Regular	70
311	CFMS_CUT_HR5	ZE	Pension Bill-Regular	3,706
312	PEN_PAY_ADM	ZE	Pension Bill-Regular	1,48,639
313	PEN_PAY_ADM1	ZE	Pension Bill-Regular	22,387
314	REG_PAY_ADM	ZE	Pension Bill-Regular	48,408
315	SYSTEM ADMIN	ZE	Pension Bill-Regular	1,898
316	SYSTEM_ADMIN	ZE	Pension Bill-Regular	44,379
317	SYSTEM-ADMIN	ZE	Pension Bill-Regular	1,29,785
318	CFMS_CNS_DRM	ZF	Re-Fund	2
319	CFMS_CNS_JHN	ZF	Re-Fund	74
320	CFMS_CNS_JJ	ZF	Re-Fund	3
321	CFMS_CNS_SAS	ZF	Re-Fund	3
322	CFMS_CNS_SAV	ZF	Re-Fund	73
323	CFMS_CO_EXP1	ZF	Re-Fund	99
324	CFMS_CO_EXP3	ZF	Re-Fund	275
325	CFMS_CTM_MRT	ZF	Re-Fund	5
326	CFMS_CTM_ULK	ZF	Re-Fund	1
327	BTC_JOBS	ZG	GSTN Receipts	24,68,418
328	CFMS_CNS_ARM	ZG	GSTN Receipts	11,010
329	CFMS_CNS_DRM	ZG	GSTN Receipts	2
330	CFMS_CNS_MNO	ZG	GSTN Receipts	9,973
331	CFMS_CNS_NAR	ZG	GSTN Receipts	8,680
332	CFMS_CNS_SMA	ZG	GSTN Receipts	950
333	CFMS_CO_FI	ZG	GSTN Receipts	95,191
334	CFMS_CTM_DIN	ZG	GSTN Receipts	8,72,457
335	CFMS_CTM_ZSK	ZG	GSTN Receipts	3,51,928
336	RFC_PPO	ZG	GSTN Receipts	15,94,814
337	CFMS_CNS_BHT	ZH	Pay Bill-Regular	6,191
338	CFMS_CNS_BKM	ZH	Pay Bill-Regular	735
339	CFMS_CNS_DRM	ZH	Pay Bill-Regular	3,81,954

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
340	CFMS_CNS_GUR	ZH	Pay Bill-Regular	160
341	CFMS_CNS_JHN	ZH	Pay Bill-Regular	2,00,842
342	CFMS_CNS_JJ	ZH	Pay Bill-Regular	4,64,744
343	CFMS_CNS_NAR	ZH	Pay Bill-Regular	3
344	CFMS_CNS_NRS	ZH	Pay Bill-Regular	7
345	CFMS_CNS_RAJ	ZH	Pay Bill-Regular	52
346	CFMS_CNS_SAS	ZH	Pay Bill-Regular	3,882
347	CFMS_CNS_SAT	ZH	Pay Bill-Regular	3,539
348	CFMS_CNS_SKS	ZH	Pay Bill-Regular	241
349	CFMS_CO_EXP	ZH	Pay Bill-Regular	11,82,722
350	CFMS_CO_EXP1	ZH	Pay Bill-Regular	2,316
351	CFMS_CO_EXP2	ZH	Pay Bill-Regular	141
352	CFMS_CO_EXP3	ZH	Pay Bill-Regular	2,632
353	CFMS_CO_EXP5	ZH	Pay Bill-Regular	1,675
354	CFMS_CO_HR1	ZH	Pay Bill-Regular	15,386
355	CFMS_CO_HR2	ZH	Pay Bill-Regular	11
356	CFMS_CO_HR3	ZH	Pay Bill-Regular	15,168
357	CFMS_CTM_KK	ZH	Pay Bill-Regular	1
358	CFMS_CTM_MNM	ZH	Pay Bill-Regular	1,049
359	CFMS_CTM_MRT	ZH	Pay Bill-Regular	3,421
360	CFMS_CTM_NAI	ZH	Pay Bill-Regular	31,101
361	CFMS_CTM_SSP	ZH	Pay Bill-Regular	39
362	CFMS_CTM_ULK	ZH	Pay Bill-Regular	14
363	CFMS_CTM_VCD	ZH	Pay Bill-Regular	63
364	CFMS_CTM_YVR	ZH	Pay Bill-Regular	38,852
365	CFMS_CU_EXP2	ZH	Pay Bill-Regular	63,396
366	CFMS_CU_EXP3	ZH	Pay Bill-Regular	1,65,166
367	CFMS_CU_EXP4	ZH	Pay Bill-Regular	2,09,226
368	CFMS_CU_EXP6	ZH	Pay Bill-Regular	2,821
369	CFMS_CU_EXP7	ZH	Pay Bill-Regular	2,330
370	CFMS_CU_EXP9	ZH	Pay Bill-Regular	5,990
371	CFMS_CU_EXPX	ZH	Pay Bill-Regular	8,656
372	CFMS_CU_PRL1	ZH	Pay Bill-Regular	3,513
373	PAYROL ADMIN	ZH	Pay Bill-Regular	1,975
374	REG_PAY_ADM	ZH	Pay Bill-Regular	46,443
375	SYSTEM ADMIN	ZH	Pay Bill-Regular	26,463
376	SYSTEM_ADMIN	ZH	Pay Bill-Regular	15,202
377	SYSTEM-ADMIN	ZH	Pay Bill-Regular	34
378	VWV_PAY_ADM	ZH	Pay Bill-Regular	2,591
379	BTC_JOBS	ZI	Adjustment Bill	50,62,357
380	CFMS_CNS_BHT	ZI	Adjustment Bill	4,463
381	CFMS_CNS_BPV	ZI	Adjustment Bill	1
382	CFMS_CNS_CHR	ZI	Adjustment Bill	18

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
383	CFMS_CNS_DRM	ZI	Adjustment Bill	4,609
384	CFMS_CNS_JHN	ZI	Adjustment Bill	10,115
385	CFMS_CNS_JJ	ZI	Adjustment Bill	418
386	CFMS_CNS_KIR	ZI	Adjustment Bill	1
387	CFMS_CNS_MNO	ZI	Adjustment Bill	3,544
388	CFMS_CNS_NAR	ZI	Adjustment Bill	9
389	CFMS_CNS_RAJ	ZI	Adjustment Bill	59
390	CFMS_CNS_SAS	ZI	Adjustment Bill	1,074
391	CFMS_CNS_SAT	ZI	Adjustment Bill	1
392	CFMS_CNS_SAV	ZI	Adjustment Bill	28,789
393	CFMS_CNS_SHN	ZI	Adjustment Bill	4
394	CFMS_CNS_SRI	ZI	Adjustment Bill	3,746
395	CFMS_CNS_VIS	ZI	Adjustment Bill	7,194
396	CFMS_CNS_VNK	ZI	Adjustment Bill	3,852
397	CFMS_CO_BCM	ZI	Adjustment Bill	1
398	CFMS_CO_EXP	ZI	Adjustment Bill	39,987
399	CFMS_CO_EXP1	ZI	Adjustment Bill	1,73,447
400	CFMS_CO_EXP2	ZI	Adjustment Bill	44,547
401	CFMS_CO_EXP3	ZI	Adjustment Bill	3,503
402	CFMS_CO_EXP4	ZI	Adjustment Bill	69,560
403	CFMS_CO_EXP5	ZI	Adjustment Bill	935
404	CFMS_CTM_DIN	ZI	Adjustment Bill	31,985
405	CFMS_CTM_GGT	ZI	Adjustment Bill	49
406	CFMS_CTM_KK	ZI	Adjustment Bill	74
407	CFMS_CTM_MRT	ZI	Adjustment Bill	298
408	CFMS_CTM_SBR	ZI	Adjustment Bill	25,028
409	CFMS_CTM_SUR	ZI	Adjustment Bill	2
410	CFMS_CTM_VCD	ZI	Adjustment Bill	2
411	CFMS_CU_EXP2	ZI	Adjustment Bill	7,371
412	CFMS_CU_EXP3	ZI	Adjustment Bill	30,000
413	CFMS_CU_EXP4	ZI	Adjustment Bill	75,509
414	CFMS_CU_EXP5	ZI	Adjustment Bill	14,997
415	CFMS_CU_EXP7	ZI	Adjustment Bill	21,716
416	CFMS_CU_EXP8	ZI	Adjustment Bill	37,620
417	CFMS_CU_EXP9	ZI	Adjustment Bill	4,234
418	CFMS_CU_EXPX	ZI	Adjustment Bill	5
419	RECEIPT	ZI	Adjustment Bill	1
420	SYSTEM_ADMIN	ZI	Adjustment Bill	21
421	CFMS_CNS_BKM	ZJ	HR-Off-cycle Process	23
422	CFMS_CNS_JHN	ZJ	HR-Off-cycle Process	1
423	CFMS_CO_HR1	ZJ	HR-Off-cycle Process	6,37,272
424	CFMS_CO_HR2	ZJ	HR-Off-cycle Process	6,63,587
425	CFMS_CO_HR3	ZJ	HR-Off-cycle Process	15,894

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
426	CFMS_CO_HR4	ZJ	HR-Off-cycle Process	7,968
427	CFMS_CO_HR5	ZJ	HR-Off-cycle Process	7,223
428	CFMS_CTM_MNM	ZJ	HR-Off-cycle Process	1
429	CFMS_CTM_NAI	ZJ	HR-Off-cycle Process	510
430	CFMS_CTM_NAV	ZJ	HR-Off-cycle Process	5
431	CFMS_CTM_YVR	ZJ	HR-Off-cycle Process	66
432	PEN_PAY_ADM	ZJ	HR-Off-cycle Process	27,419
433	REG_PAY_ADM	ZJ	HR-Off-cycle Process	3,374
434	SYSTEM ADMIN	ZJ	HR-Off-cycle Process	1
435	SYSTEM-ADMIN	ZJ	HR-Off-cycle Process	2
436	VWV_PAY_ADM	ZJ	HR-Off-cycle Process	39
437	CFMS_CNS_DRM	ZK	Budget Exp Adjustment	39,246
438	CFMS_CNS_BHT	ZM	Memorandum Adjustment	1,181
439	CFMS_CNS_DRM	ZM	Memorandum Adjustment	73
440	CFMS_CNS_JHN	ZM	Memorandum Adjustment	2,780
441	CFMS_CNS_JJ	ZM	Memorandum Adjustment	1
442	CFMS_CNS_SAV	ZM	Memorandum Adjustment	2,813
443	CFMS_CNS_SHN	ZM	Memorandum Adjustment	46
444	CFMS_CNS_SKS	ZM	Memorandum Adjustment	1
445	CFMS_CO_EXP1	ZM	Memorandum Adjustment	38
446	CFMS_CTM_KK	ZM	Memorandum Adjustment	2,177
447	CFMS_CTM_MRT	ZM	Memorandum Adjustment	4
448	CFMS_CTM_SBR	ZM	Memorandum Adjustment	30
449	CFMS_CTM_VCD	ZM	Memorandum Adjustment	1
450	BTC_JOBS	ZN	Return Notification	87,174
451	CFMS_CNS_NRS	ZN	Return Notification	46,907
452	CFMS_CNS_VEN	ZN	Return Notification	758
453	CFMS_CO_BCM	ZN	Return Notification	252
454	CFMS_CO_EXP	ZN	Return Notification	11
455	CFMS_CO_EXP3	ZN	Return Notification	1
456	CFMS_CO_EXP5	ZN	Return Notification	69,504
457	CFMS_CTM_DIN	ZN	Return Notification	15
458	CFMS_CTM_NRS	ZN	Return Notification	98,280
459	CFMS_CTM_SSP	ZN	Return Notification	29
460	CFMS_CTM_TVR	ZN	Return Notification	4
461	RFC_PPO	ZN	Return Notification	16,69,848
462	RFC_PPO_FIX	ZN	Return Notification	136
463	CFMS_CNS_BHT	ZO	Pension Bill-Supplementary	826
464	CFMS_CNS_DRM	ZO	Pension Bill-Supplementary	4,271
465	CFMS_CNS_JHN	ZO	Pension Bill-Supplementary	295
466	CFMS_CNS_JJ	ZO	Pension Bill-Supplementary	3
467	CFMS_CNS_NRS	ZO	Pension Bill-Supplementary	62
468	CFMS_CNS_RAJ	ZO	Pension Bill-Supplementary	1

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
469	CFMS_CNS_SAS	ZO	Pension Bill-Supplementary	36
470	CFMS_CNS_SAT	ZO	Pension Bill-Supplementary	53
471	CFMS_CO_EXP	ZO	Pension Bill-Supplementary	1,545
472	CFMS_CO_EXP4	ZO	Pension Bill-Supplementary	3
473	CFMS_CO_EXP5	ZO	Pension Bill-Supplementary	191
474	PEN_PAY_ADM	ZO	Pension Bill-Supplementary	21
475	REG_PAY_ADM	ZO	Pension Bill-Supplementary	16
476	VWV_PAY_ADM	ZO	Pension Bill-Supplementary	7
477	BTC_JOBS	ZP	Payment Reprocessing	4,71,066
478	CFMS_CNS_JHN	ZP	Payment Reprocessing	26
479	CFMS_CNS_NRS	ZP	Payment Reprocessing	24,951
480	CFMS_CO_BCM	ZP	Payment Reprocessing	2,678
481	CFMS_CO_EXP	ZP	Payment Reprocessing	15,212
482	CFMS_CO_FI	ZP	Payment Reprocessing	1
483	CFMS_CTM_KK	ZP	Payment Reprocessing	1
484	CFMS_CTM_MRT	ZP	Payment Reprocessing	383
485	CFMS_CTM_NRS	ZP	Payment Reprocessing	1,925
486	CFMS_CTM_SSP	ZP	Payment Reprocessing	22
487	CFMS_CNS_BHT	ZQ	Pension Bill-Supplementary	5,466
488	CFMS_CNS_DRM	ZQ	Pension Bill-Supplementary	20,357
489	CFMS_CNS_JHN	ZQ	Pension Bill-Supplementary	13,524
490	CFMS_CNS_JJ	ZQ	Pension Bill-Supplementary	237
491	CFMS_CNS_NRS	ZQ	Pension Bill-Supplementary	731
492	CFMS_CNS_RAJ	ZQ	Pension Bill-Supplementary	35
493	CFMS_CNS_SAS	ZQ	Pension Bill-Supplementary	1,347
494	CFMS_CNS_SAT	ZQ	Pension Bill-Supplementary	1,115
495	CFMS_CNS_SAV	ZQ	Pension Bill-Supplementary	1
496	CFMS_CO_EXP	ZQ	Pension Bill-Supplementary	5,755
497	CFMS_CO_EXP1	ZQ	Pension Bill-Supplementary	5,46,712
498	CFMS_CO_EXP3	ZQ	Pension Bill-Supplementary	6,801
499	CFMS_CO_EXP4	ZQ	Pension Bill-Supplementary	8
500	CFMS_CO_EXP5	ZQ	Pension Bill-Supplementary	439
501	CFMS_CO_HR1	ZQ	Pension Bill-Supplementary	4
502	CFMS_CTM_MRT	ZQ	Pension Bill-Supplementary	10,855
503	CFMS_CTM_NAI	ZQ	Pension Bill-Supplementary	2
504	CFMS_CTM_SUR	ZQ	Pension Bill-Supplementary	1
505	CFMS_CTM_ULK	ZQ	Pension Bill-Supplementary	1
506	CFMS_CTM_VCD	ZQ	Pension Bill-Supplementary	54,488
507	CFMS_CTM_YVR	ZQ	Pension Bill-Supplementary	420
508	CFMS_CU_EXP2	ZQ	Pension Bill-Supplementary	10,448
509	CFMS_CU_EXP3	ZQ	Pension Bill-Supplementary	1,73,966
510	CFMS_CU_EXP4	ZQ	Pension Bill-Supplementary	84,498
511	CFMS_CU_EXP7	ZQ	Pension Bill-Supplementary	24,781

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
512	CFMS_CU_EXP8	ZQ	Pension Bill-Supplementary	6,607
513	CFMS_CU_EXP9	ZQ	Pension Bill-Supplementary	4,194
514	CFMS_CU_EXPX	ZQ	Pension Bill-Supplementary	7,112
515	RECEIPT	ZQ	Pension Bill-Supplementary	8
516	REG_PAY_ADM	ZQ	Pension Bill-Supplementary	232
517	SYSTEM ADMIN	ZQ	Pension Bill-Supplementary	23
518	SYSTEM_ADMIN	ZQ	Pension Bill-Supplementary	60
519	VWV_PAY_ADM	ZQ	Pension Bill-Supplementary	185
520	CFMS_CO_BDG	ZR	RAT Posting Non-GSTN	1
521	CFMS_CO_FI	ZR	RAT Posting Non-GSTN	213
522	RFC_PPO	ZR	RAT Posting Non-GSTN	675
523	BTC_JOBS	ZT	RAT Postings GSTN	19,14,548
524	CFMS_CNS_ARM	ZT	RAT Postings GSTN	8,269
525	CFMS_CNS_MNO	ZT	RAT Postings GSTN	714
526	CFMS_CO_FI	ZT	RAT Postings GSTN	1,878
527	CFMS_CTM_DIN	ZT	RAT Postings GSTN	2,40,420
528	CFMS_CTM_NKL	ZT	RAT Postings GSTN	2,915
529	CFMS_CTM_ZSK	ZT	RAT Postings GSTN	50,667
530	RFC_PPO	ZT	RAT Postings GSTN	5
531	CFMS_CNS_BHT	ZU	PD Invoice	25,409
532	CFMS_CNS_BPV	ZU	PD Invoice	7,660
533	CFMS_CNS_DRM	ZU	PD Invoice	6,52,913
534	CFMS_CNS_JHN	ZU	PD Invoice	8,88,956
535	CFMS_CNS_JJ	ZU	PD Invoice	47,753
536	CFMS_CNS_PDY	ZU	PD Invoice	4,396
537	CFMS_CNS_RAJ	ZU	PD Invoice	53
538	CFMS_CNS_RDI	ZU	PD Invoice	5,603
539	CFMS_CNS_SAS	ZU	PD Invoice	98,812
540	CFMS_CNS_SAT	ZU	PD Invoice	4
541	CFMS_CNS_SAV	ZU	PD Invoice	5,546
542	CFMS_CNS_SHN	ZU	PD Invoice	2
543	CFMS_CNS_SK	ZU	PD Invoice	14,520
544	CFMS_CNS_SKS	ZU	PD Invoice	12
545	CFMS_CNS_SKT	ZU	PD Invoice	34
546	CFMS_CNS_YAS	ZU	PD Invoice	4
547	CFMS_CO_EXP	ZU	PD Invoice	34,563
548	CFMS_CO_EXP1	ZU	PD Invoice	2,79,761
549	CFMS_CO_EXP3	ZU	PD Invoice	1,08,026
550	CFMS_CO_EXP4	ZU	PD Invoice	126
551	CFMS_CO_EXP5	ZU	PD Invoice	64,451
552	CFMS_CTM_MRT	ZU	PD Invoice	1,87,517
553	CFMS_CTM_NRS	ZU	PD Invoice	2
554	CFMS_CTM_SSP	ZU	PD Invoice	1

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
555	CFMS_CTM_SUR	ZU	PD Invoice	11
556	CFMS_CTM_ULK	ZU	PD Invoice	131
557	CFMS_CTM_VCD	ZU	PD Invoice	15
558	CFMS_CU_EXP2	ZU	PD Invoice	4,454
559	CFMS_CU_EXP3	ZU	PD Invoice	1,94,515
560	CFMS_CU_EXP4	ZU	PD Invoice	21,672
561	CFMS_CU_EXP6	ZU	PD Invoice	68,087
562	CFMS_CU_EXP7	ZU	PD Invoice	50,028
563	CFMS_CU_EXP8	ZU	PD Invoice	10,585
564	CFMS_CU_EXP9	ZU	PD Invoice	1,683
565	RECEIPT	ZU	PD Invoice	6
566	CFMS_CNS_JHN	ZV	AG Bill Postings	19
567	CFMS_CNS_SAV	ZV	AG Bill Postings	19
568	CFMS_CO_EXP1	ZV	AG Bill Postings	22
569	CFMS_CO_EXP3	ZV	AG Bill Postings	22
570	CFMS_CO_EXP5	ZV	AG Bill Postings	2
571	BTC_JOBS	ZW	Work Related Bills	1,28,478
572	CFMS_CNS_BHT	ZW	Work Related Bills	2,568
573	CFMS_CNS_BPV	ZW	Work Related Bills	32
574	CFMS_CNS_DRM	ZW	Work Related Bills	49,606
575	CFMS_CNS_JHN	ZW	Work Related Bills	18,501
576	CFMS_CNS_JJ	ZW	Work Related Bills	329
577	CFMS_CNS_NRS	ZW	Work Related Bills	2
578	CFMS_CNS_PLK	ZW	Work Related Bills	1
579	CFMS_CNS_SAS	ZW	Work Related Bills	3,404
580	CFMS_CNS_SAV	ZW	Work Related Bills	2,062
581	CFMS_CNS_SKS	ZW	Work Related Bills	29
582	CFMS_CO_BCM	ZW	Work Related Bills	2,726
583	CFMS_CO_EXP	ZW	Work Related Bills	21,290
584	CFMS_CO_EXP1	ZW	Work Related Bills	2,962
585	CFMS_CO_EXP3	ZW	Work Related Bills	14,928
586	CFMS_CO_EXP5	ZW	Work Related Bills	1,057
587	CFMS_CTM_KK	ZW	Work Related Bills	2,664
588	CFMS_CTM_MRT	ZW	Work Related Bills	560
589	CFMS_CTM_SUR	ZW	Work Related Bills	118
590	CFMS_CTM_VSR	ZW	Work Related Bills	2
591	CFMS_CU_EXP2	ZW	Work Related Bills	538
592	CFMS_CU_EXP3	ZW	Work Related Bills	944
593	BTC_JOBS	ZX	PD Adjustment	1,025
594	CFMS_CNS_BHT	ZX	PD Adjustment	16
595	CFMS_CNS_DRM	ZX	PD Adjustment	12
596	CFMS_CNS_JHN	ZX	PD Adjustment	21
597	CFMS_CO_EXP3	ZX	PD Adjustment	134

Sl. No.	Created User ID	Transaction code	Transaction description	No. of transactions
598	CFMS_CTM_ACH	ZX	PD Adjustment	1
599	CFMS_CTM_MRT	ZX	PD Adjustment	17
600	CFMS_CTM_SBR	ZX	PD Adjustment	31,438
601	BTC_JOBS	ZY	NG Dedu. Transfer	2,09,961
602	CFMS_CNS_BKM	ZY	NG Dedu. Transfer	6
603	CFMS_CNS_DRM	ZY	NG Dedu. Transfer	7,902
604	CFMS_CNS_JHN	ZY	NG Dedu. Transfer	1,439
605	CFMS_CNS_NRS	ZY	NG Dedu. Transfer	3
606	CFMS_CNS_SAR	ZY	NG Dedu. Transfer	7,545
607	CFMS_CNS_SAV	ZY	NG Dedu. Transfer	1
608	CFMS_CNS_SKS	ZY	NG Dedu. Transfer	4
609	CFMS_CO_EXP	ZY	NG Dedu. Transfer	2,32,707
610	CFMS_CO_EXP1	ZY	NG Dedu. Transfer	876
611	CFMS_CO_EXP3	ZY	NG Dedu. Transfer	2,688
612	CFMS_CO_EXP5	ZY	NG Dedu. Transfer	10
613	CFMS_CTM_MNM	ZY	NG Dedu. Transfer	3
614	CFMS_CTM_MRT	ZY	NG Dedu. Transfer	4
615	CFMS_CTM_NAI	ZY	NG Dedu. Transfer	22
616	CFMS_CTM_YVR	ZY	NG Dedu. Transfer	82
617	CFMS_CU_EXP8	ZY	NG Dedu. Transfer	819
618	CFMS_CU_EXP9	ZY	NG Dedu. Transfer	215
619	CFMS_CU_EXPX	ZY	NG Dedu. Transfer	227
620	REG_PAY_ADM	ZY	NG Dedu. Transfer	109
621	SYSTEM ADMIN	ZY	NG Dedu. Transfer	21
622	SYSTEM_ADMIN	ZY	NG Dedu. Transfer	236
623	VWV_PAY_ADM	ZY	NG Dedu. Transfer	7
624	CFMS_CNS_BHT	ZZ	Data Upload	20
625	CFMS_CNS_DRM	ZZ	Data Upload	7,794
626	CFMS_CNS_JHN	ZZ	Data Upload	255
627	CFMS_CNS_SAV	ZZ	Data Upload	46
628	CFMS_CNS_VIS	ZZ	Data Upload	13
629	CFMS_CO_BDG	ZZ	Data Upload	2,131
630	CFMS_CO_EXP	ZZ	Data Upload	2,99,443
631	CFMS_CO_FI	ZZ	Data Upload	6
632	CFMS_CTM_ACH	ZZ	Data Upload	20
633	CFMS_CTM_DIN	ZZ	Data Upload	250

**Appendix -II**

**(Referred to in paragraph 3.1.5.1; page 26)**

**Statement showing the details of multiple payments made against a single bill  
between April 2018 and September 2021 – detailed head wise**

**(Amount in ₹)**

Sl. No.	Detailed Head	No. of Transactions	Amount ought to be paid	Amount paid	Excess payment
1	Salaries	1,12,531	3,16,31,49,876	9,33,49,27,019	6,17,17,77,143
2	Major Works	468	52,16,57,633	1,28,25,15,266	76,08,57,633
3	Pensionary Charges	12,174	40,35,15,931	1,05,86,53,297	65,51,37,366
4	Miscellaneous	2	62,91,21,927	1,25,82,43,854	62,91,21,927
5	Other Charges	163	16,35,86,830	32,71,73,660	16,35,86,830
6	General Funds	251	6,59,01,408	13,18,02,816	6,59,01,408
7	Repayment of Borrowings	1	3,60,35,894	7,20,71,788	3,60,35,894
8	Kapu Development and Welfare Corporation	865	2,77,73,620	5,65,47,240	2,87,73,620
9	Municipal Employees Salary Fund	102	2,27,81,843	4,55,63,686	2,27,81,843
10	Not Available	4	1,85,93,334	3,71,86,668	1,85,93,334
11	Andhra Pradesh Backward Classes Cooperative Finance Corporation	1,204	1,17,05,000	2,34,10,000	1,17,05,000
12	Welfare of Economically Backward Classes	1,141	1,13,10,000	2,26,20,000	1,13,10,000
13	Cash Deposit of the Contractors As Security(EMD/ASD/FSD)	11	95,58,386	1,91,16,772	95,58,386
14	Andhra Pradesh State SCs Co- Op Fin Corp Ltd General Funds	720	70,52,500	1,41,05,000	70,52,500
15	Other Contractual Services	173	66,19,883	1,32,39,766	66,19,883
16	Andhra Pradesh Minorities Corporation Ltd.	631	62,32,500	1,24,65,000	62,32,500
17	Professional Services	766	59,57,275	1,19,14,550	59,57,275
18	Andhra Pradesh Schedule Tribes Co-Op Fin Corporation (Tricor)	538	53,60,000	1,07,20,000	53,60,000
19	Office Expenses	38	47,33,974	94,67,948	47,33,974
20	Grants-In-Aid	8	41,44,472	82,88,944	41,44,472
21	Supplies And Materials	6	32,04,627	64,09,254	32,04,627
22	Minor Works	1	30,69,935	61,39,870	30,69,935
23	National Academy of Construction	1	28,61,089	57,22,178	28,61,089
24	Pensioners Contribution	93	28,32,985	56,65,970	28,32,985
25	Building and Construction Workers Welfare Board	1	27,90,301	55,80,602	27,90,301
26	Other Professional Services	7	27,76,800	55,53,600	27,76,800
27	Advertisements, Sales and Publicity Expenses	6	26,11,425	52,22,850	26,11,425
28	14th Finance Commission Grants	3	20,47,707	40,95,414	20,47,707

Sl. No.	Detailed Head	No. of Transactions	Amount ought to be paid	Amount paid	Excess payment
29	Clothing, Tentage and Stores	15	18,22,967	36,45,934	18,22,967
30	Andhra Pradesh State Christian Finance Corporation	159	15,70,000	31,40,000	15,70,000
31	Encashment of Earned Leave for State Government Employees	4	11,08,011	22,16,022	11,08,011
32	Domestic Travel Expenses	145	9,05,462	19,25,010	10,19,548
33	Deposits for the Works to be done (DCW)	3	6,78,203	13,56,406	6,78,203
34	Rents, Rates and Taxes	1	2,94,840	5,89,680	2,94,840
35	Petrol, Oil and Lubricants	14	2,77,323	5,54,646	2,77,323
36	Deposits of e-Governance, Vijayawada	2	1,69,005	3,38,010	1,69,005
37	Encashment of Earned Leave for Provincialized Panchayat Raj Employees	2	1,13,265	2,26,530	1,13,265
38	Wages	11	80,644	1,61,288	80,644
39	Insurance Fund	1	28,981	57,962	28,981
40	Motor Vehicles	1	23,227	46,454	23,227
41	Clothing, Tentage and Store	3	18,701	37,402	18,701
42	Subsidies	1	13,300	26,600	13,300
43	Not Applicable	747	9,53,79,692	19,76,97,261	10,23,17,569
44	Data Not Available	8,899	42,06,49,218	1,35,09,96,954	93,03,47,736
	<b>Total</b>	<b>1,41,917</b>	<b>5,67,01,19,994</b>	<b>15,35,74,39,171</b>	<b>9,68,73,19,177</b>

**Appendix –III**

**(Referred to in paragraph 3.1.5.3 page 30)**

**List of cases of misappropriation of Government revenue due to lack of validation controls in beneficiary change management**

Sl. No.	Description of the bill with Beneficiary's Name	Bill No.	Changed Beneficiary ID	Amount
1	Booster Scheme of (Late) Sri. M. Venkatesh, Office Subordinate (MALAKATALLA PADMAVATHI)	2020-1296541	1007468032	20,000
2	BSNL Land Line Charges of HLC(Loc) Division Anantapuramu for the Month of 09/2018 (APPOLA PRAVESH KUMAR)	2018-1465543	14398182	6,814
3	Electricity Bill of Sub-Divisions under control of HLC(Loc)Division for the month (APSPDCL)	2020-2316291	1008616650	84,221
4	Electricity Charges Bill of HLC(Loc)Division for the month of 10/2018 (APPOLA PRAVESH KUMAR)	2019-2462663	14398182	12,000
5	Electricity Charges Bill of HLC(Loc)Division for the Month of 10/2020. (APSPDCL)	2020-1593934	1008616650	84,067
6	Encashment of EL bill (D Allipeera)	2019-518815	1002108009	2,20,779
7	Encashment of EL bill (D Allipeera)	2019-522348	1002108009	3,64,531
8	GPF Advance Bill (JAYABHARATHI GALETI)	2020-1203883	1008499075	10,00,000
9	GPF Final Bill (DWDRABONA NENKATARAMA SANJANNA)	2020-1035769	1008210400	17,14,056
10	GPF Final Payment Bill of Sri M. Venkatesh (Late), O.S (MALAKATALLA PADMAVATHI)	2020-211118	1007468032	69,464
11	GPF Final Payment Bill of Sri P. Krishnamurthy (Rtd & Expired), T.O. (A.P Share (POTHULA HYMAVATHI)	2020-207987	1007468041	24,836
12	GPF Final Payment Bill of Sri P. Krishnamurthy (Rtd & Expired), T.O. (T.S Share (POTHULA HYMAVATHI)	2020-211308	1007468041	17,750
13	Hire Vehicle Bill (Kumar Shiva)	2018-2394029	1001663783	68,463
14	Hire Vehicle Bill (Kumar Shiva)	2018-2394760	1001663783	68,463
15	Hire Vehicle Bill (Narayana Lakshmi)	2018-2278673	1001689267	23,520
16	Hiring of Vehicle Bill (Kumar Shiva)	2018-2229323	1001663783	47,040
17	Hiring Vehicle Bill (Kumar Shiva)	2018-2217171	1001663783	70,560

Sl. No.	Description of the bill with Beneficiary's Name	Bill No.	Changed Beneficiary ID	Amount
18	Hiring Vehicle Bill (Kumar Shiva)	2018-2217921	1001663783	23,520
19	Hiring Vehicle Bill (Narayana Lakshmi)	2018-2278846	1001689267	70,560
20	Hiring Vehicle Bill (Narayana Lakshmi)	2018-2279010	1001689267	47,040
21	Hiring Vehicle Bill (Narayana Lakshmi)	2018-2447691	1001689267	68,463
22	Hiring Vehicle Bill (Narayana Lakshmi)	2018-2447827	1001689267	68,463
23	P H V Charges (Krishna Reddy B)	2019-1843687	1002827944	67,040
24	P H V Charges (Krishna Reddy B)	2019-1844656	1002827944	67,040
<b>Total</b>				<b>43,08,690</b>

**Appendix-IV**  
**(Referred to in paragraph 3.1.6.2; page 35)**  
**Statement showing the scheme wise lapsing of Centrally Sponsored Schemes**  
**after GO implementation upto September 2021**

(₹ in crore)

Sl. No.	HOA	Scheme	Year			Total
			2019	2020	2021 (Upto Sep)	
1	8443001061511007002VN	Development Of Skills	537.02	1937.81	0.00	2474.83
2	8443001061511011002VN	Tribal Cultural Research And Tribal Mission	406.59	985.45	0.00	1392.04
3	8443001061511015002VN	AP Forensic Science Laboratory	200.00	995.66	0.00	1195.66
4	8443001061520003002VN	Sankalp	196.84	830.06	0.00	1026.90
5	8443001061520006002VN	Pradhan Mantri Awas Yojana (Urban)	50.72	956.98	0.00	1007.70
6	8443001061520019002VN	Andhra Pradesh Medical, Housing and Infrastructure Development Corporation Ltd	0.00	142.07	700.00	842.07
7	8443001061520020002VN	Atal Mission For Rejuvenation And Urban Transformation (Amrut) Scheme	555.69	190.00	0.00	745.69
8	8443001061520024002VN	Deen Dayal Upadhyaya Grameen Kaushalya Yojana	689.37	1.87	0.00	691.24
9	8443001061520027002VN	Society for Elimination of Rural Poverty	8.44	654.66	0.00	663.10
10	8443001061520027003VN	Society For Elimination of Rural Poverty	0.00	618.92	0.00	618.92
11	8443001061520035002VN	Andhra Pradesh Food Processing Society	50.37	367.86	0.00	418.23
12	8443001061520046002VN	Andhra Pradesh Schedule Tribes Corporation	0.00	359.89	0.00	359.89
13	8443001061520057002VN	Zero Budget Natural Farming	30.64	258.52	0.00	289.16
14	8443001061520077002VN	National Live Stock Mission	22.42	198.99	0.00	221.41
15	8443001061520080002VN	Sub Mission on Agricultural Extension (SMAE)	46.40	169.67	0.00	216.07
16	8443001061520081002VN	Min Support Price for Minor Forest Produce	0.00	211.61	0.00	211.61
17	8443001061527002002VN	Integrated Child Development Services (ICDS) Scheme	0.00	205.63	0.00	205.63
18	8443001061527017002VN	National Scheme for Modernization of Police and Other Forces	0.00	163.10	0.00	163.10
19	8443001061527087002VN	Project Elephant	56.01	102.74	0.00	158.75
20	8443001061527089002VN	Special Central Assistance for Special Component Plan (SCP) For SCs	68.85	78.19	0.00	147.04
21	8443001061527090002VN	Nutrition Programme (Including ISSNIP)	11.31	128.04	0.00	139.35
22	8443001061527092002VN	National Urban Livelihood Mission (NULM)	0.00	135.65	0.00	135.65
23	8443001061527093002VN	DRDA Administration	92.97	42.47	0.00	135.44

Sl. No.	HOA	Scheme	Year			Total
			2019	2020	2021 (Upto Sep)	
24	8443001061527094002VN	Rainfed Area Development and Climate Change	68.05	62.41	0.00	130.46
25	8443001061527101002VN	Development of Particularly Vulnerable Tribal Groups (PTG)	0.00	123.70	0.00	123.70
26	8443001061527104002VN	Nation	2.90	116.16	0.00	119.06
27	8443001061527105002VN	Employment Exchanges	88.07	0.00	0.00	88.07
28	8443001061527107002VN	Tribal Grants under Proviso Art. 275 (1)	17.63	69.31	0.00	86.94
29	8443001061527109002VN	Nirbhaya Mahila Police Volunteers	0.00	81.13	0.00	81.13
30	8443001061527110002VN	Pradhan Mantri Jan Vikas Karyakram	0.00	75.61	0.00	75.61
31	8443001061527112002VN	National Oil Seed and Oil Palm Mission (Oil Seeds)	35.62	39.59	0.00	75.21
32	8443001061527114002VN	Project Tiger	0.00	71.45	0.00	71.45
33	8443001061527116002VN	National Mission on Ayush including Mission on Medicinal Plants	0.00	67.74	0.00	67.74
34	8443001061527120002VN	Integrated Development of Wildlife Habitats	15.45	46.44	0.00	61.89
35	8443001061527121002VN	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	23.67	31.57	0.00	55.24
36	8443001061527122002VN	Mahila Shakti Kendra	43.55	5.26	0.00	48.81
37	8443001061527123002VN	Integrated Child Protection Scheme (ICPS)	21.81	19.83	0.00	41.64
38	8443001061527133002VN	Sub Mission on Agriculture Mechanisation (SMAM)	0.00	38.24	0.00	38.24
39	8443001061527135002VN	Live Stock Sensor And Integrated Sample Survey	37.77	0.00	0.00	37.77
40	8443001061527136002VN	Administration Of Drugs Control Act	0.00	31.80	0.00	31.80
41	8443001061527137002VN	National Scheme for Modernization Of Police And Other Forces	0.00	30.83	0.00	30.83
42	8443001061527138002VN	Assistance To States & UTs for Narcotics Control	0.00	27.78	0.00	27.78
43	8443001061527139002VN	Cyber Crime Prevention Against Women and Children (CCPWC)	0.00	24.96	0.00	24.96
44	8443001061527140002VN	Implementation of Crime and Criminal Tracking Network System (CCTNS)	0.00	22.07	0.00	22.07
45	8443001061527162002VN	Security Related Expenditure (SRE)	0.00	20.74	0.00	20.74
46	8443001061527166002VN	National Project on Soil Health and Fertility	1.30	18.11	0.00	19.41
47	8443001061527168002VN	Sub	14.83	0.00	0.00	14.83
48	8443001061527171002VN	Livestock Health & Disease Control (LH&DC)	0.00	14.22	0.00	14.22

Sl. No.	HOA	Scheme	Year			Total
			2019	2020	2021 (Upto Sep)	
49	8443001061527172002VN	Paramparagat Krishi Vikas Yojana (PKVY)	13.63	0.33	0.00	13.96
50	8443001061527184002VN	National Creche Scheme	0.00	13.82	0.00	13.82
51	8443001061528004001VN	Swachh Bharat Mission	12.04	0.99	0.00	13.03
52	8443001061528004002VN	Swachh Bharat Mission Urban	0.00	12.35	0.00	12.35
53	8443001061528005002VN	National Rural Drinking Water Programme	11.37	0.00	0.00	11.37
54	8443001061528007001VN	National Rural Employment Guarantee Scheme	0.72	9.67	0.00	10.39
55	8443001061528008001VN	PMKSY Water Shed Development	10.15	0.00	0.00	10.15
56	8443001061528024006VN	Integrated Co	0.00	9.92	0.00	9.92
57	8443001061529008002VN	Institutional Development of Inclusive Urban Governance Building Materials and Technology Promotion	0.00	9.00	0.00	9.00
58	8443001111527002002VN	APTWREIS (GURUKULAM)	0.00	7.81	0.00	7.81
59	8443001111527007001VN	Deposits of Animal Husbandry	0.00	7.58	0.00	7.58
60	8443001111527008002VN	Blue Revolution	0.00	6.27	0.00	6.27
61	8443001111527009002VN	National Food Security Mission	0.00	5.88	0.00	5.88
62	8443001111527010002VN	Commissionerate of Horticulture	0.00	5.88	0.00	5.88
63	8443001111527010003VN	National Mission on Horticulture (MIDP)	5.80	0.00	0.00	5.80
64	8443001111527010005VN	Commissionerate of Horticulture	0.00	5.12	0.00	5.12
65	8443001111527012002VN	Rashtriya Krishi Vikas Yojana (RKVY) Scheme	0.00	4.56	0.00	4.56
66	8443001111527015002VN	Silk Samagra	0.00	3.89	0.00	3.89
67	8443001111527018002VN	Forest Fire Prevention and Management Scheme	3.33	0.00	0.00	3.33
68	8443001111527020002VN	Rashtriya Gram Swaraj Abhiyan (RGSA)	0.00	2.30	0.00	2.30
69	8443001111527023002VN	Ap Government Textbook Press	1.25	0.97	0.00	2.22
70	8443001111527024002VN	Special Central Assistance to Tribal Sub Scheme	0.00	2.08	0.00	2.08
71	8443001111527025002VN	Special Infrastructure in Leftwing Extremism	2.05	0.00	0.00	2.05
72	8443001111527028002VN	National Health Mission (NHM)	0.00	1.33	0.00	1.33
73	8443001111527147002VN	National Oil Seed & Oil Palm Mission (Oil Palm)	0.00	1.23	0.00	1.23
74	8443001111527148002VN	Pradhan Mantri Krishi Sinchai Yojana	0.00	0.84	0.00	0.84
75	8443001111527149002VN	National Action Plan for Drug Demand Reduction	0.00	0.71	0.00	0.71
76	8443001111527150002VN	Scheme For Implementation of Persons with Disabilities Act. 1995	0.00	0.64	0.00	0.64
77	8443001111527151002VN	National Action Plan for Senior Citizens (NAPSRC)	0.00	0.42	0.00	0.42
78	8443001111527161002VN	National Rurban Mission	0.00	0.23	0.00	0.23
79	8448001021504001002VN	Smart Cities	0.00	0.16	0.00	0.16

Sl. No.	HOA	Scheme	Year			Total
			2019	2020	2021 (Upto Sep)	
80	8448001101512001002VN	Samagra Shiksha Abhiyan	0.15	0.00	0.00	0.15
81	8448001101514001002VN	Rastriya Uchchatar Shiksha Abhiyan	0.00	0.12	0.00	0.12
82	8448001111519001002VN	National Health Mission	0.00	0.07	0.00	0.07
83	8448001111519001003VN	Ap State Health Sector Reforms Project	0.00	0.06	0.00	0.06
<b>TOTAL</b>			<b>3454.78</b>	<b>10889.02</b>	<b>700.00</b>	<b>15043.80</b>

**Appendix -V**  
**(Referred to in paragraph 4.4; page 60)**  
**List of Minor Heads under Contingency Fund for the Expenditure Service**  
**Major Heads**

Major Head	Sub-Major Head	Minor Head	Description
8000	00	201	Appropriation from the Consolidated Fund Each Major head in the Consolidated Fund (Revenue Expenditure Heads, Capital Expenditure, Public Debt, Loans and Advances and Inter State Settlement) as deemed
8000	00	211	2011 Parliament/State/Union Territory Legislatures
8000	00	212	2012 President/Vice-president/Governor/ Administrator of Union Territories
8000	00	213	2013 Council of Ministers
8000	00	214	2014 Administration of Justice
8000	00	215	2015 Elections
8000	00	216	2029 Land Revenue
8000	00	217	2030 Stamps and Registration
8000	00	218	2031 Collection of Estate Duty, Taxes on Wealth and Gift Tax
8000	00	219	2039 State Excise
8000	00	220	2040 Sales Tax
8000	00	221	2041 Taxes on Vehicles
8000	00	222	2045 Other Taxes and Duties on Commodities and Services
8000	00	223	2047 Other Fiscal Services
8000	00	225	2049 Interest Payments
8000	00	226	2051 Public Service Commission
8000	00	227	2052 Secretariat - General Services
8000	00	228	2053 District Administration
8000	00	229	2054 Treasury and Accounts Administration
8000	00	230	2055 Police
8000	00	231	2056 Jails
8000	00	232	2057 Supplies and Disposals
8000	00	233	2058 Stationery and Printing
8000	00	234	2059 Public Works
8000	00	235	2070 Other Administrative Services
8000	00	236	2071 Pensions and Other Retirement Benefits
8000	00	237	2075 Miscellaneous General Services
8000	00	238	2202 General Education
8000	00	239	2203 Technical Education
8000	00	240	2204 Sports and Youth Services
8000	00	241	2205 Art and Culture
8000	00	242	2210 Medical and Public Health
8000	00	243	2211 Family Welfare
8000	00	244	2215 Water Supply and Sanitation
8000	00	245	2216 Housing

Major Head	Sub-Major Head	Minor Head	Description
8000	00	246	2217 Urban Development
8000	00	247	2220 Information and Publicity
8000	00	248	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
8000	00	249	2230 Labour and Employment
8000	00	250	2235 Social Security and Welfare
8000	00	251	2236 Nutrition
8000	00	252	2245 Relief on account of Natural Calamities
8000	00	253	2251 Secretariat Social Services
8000	00	254	2250 Other Social Services
8000	00	255	2401 Crop Husbandry
8000	00	257	2403 Animal Husbandry
8000	00	258	2404 Dairy Development
8000	00	259	2405 Fisheries
8000	00	260	2406 Forestry and Wildlife
8000	00	261	2407 Plantations
8000	00	262	2408 Food, Storage and Warehousing
8000	00	263	2415 Agricultural Research and Education
8000	00	264	2416 Agricultural Financial Institutions
8000	00	265	2425 Co-operation
8000	00	266	2435 Other Agricultural Programmes
8000	00	267	2501 Special Programmes for Rural Development
8000	00	268	2505 Rural Employment
8000	00	269	2506 Land Reforms
8000	00	270	2515 Other Rural Development Programmes
8000	00	271	2701 Major and Medium Irrigation
8000	00	272	2702 Minor Irrigation
8000	00	273	2705 Command Area Development
8000	00	274	2711 Flood Control
8000	00	275	2801 Power
8000	00	276	2803 Coal and Lignite
8000	00	277	2810 Non-conventional Sources of Energy
8000	00	278	2851 Village and Small Industries
8000	00	279	2852 Industries
8000	00	280	2853 Non-ferrous Mining and Metallurgical Industries
8000	00	281	2875 Other Industries
8000	00	282	2885 Other Outlays on Industries and Minerals
8000	00	283	2700 Major Irrigation
8000	00	301	3051 Ports and Light Houses
8000	00	302	3052 Shipping
8000	00	303	3053 Civil Aviation
8000	00	304	3054 Road and Bridges.
8000	00	305	3055 Road Transport

<b>Major Head</b>	<b>Sub-Major Head</b>	<b>Minor Head</b>	<b>Description</b>
8000	00	306	3056 Inland Water Transport
8000	00	307	3075 Other Transport Services
8000	00	308	Other Scientific Research
8000	00	309	3435 Ecology and Environment
8000	00	310	3451 Secretariat - Economic Services
8000	00	311	3452 Tourism
8000	00	312	3453 Foreign Trade and Export Promotion
8000	00	313	3454 Census, Surveys and Statistics
8000	00	314	3455 Meteorology
8000	00	315	3456 Civil Supplies
8000	00	316	3465 General Financial and Trading Institutions
8000	00	317	3475 Other General Economic Services
8000	00	318	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
8000	00	319	3606 Aid Material and Equipment
8000	00	401	4047 Capital Outlay on Other Fiscal Services
8000	00	402	4058 Capital Outlay on Stationery and Printing
8000	00	403	4059 Capital Outlay on Public Works
8000	00	404	4070 Capital Outlay on Other Administrative Services
8000	00	405	4075 Capital Outlay on Miscellaneous General Services
8000	00	406	4202 Capital Outlay on Education, Sports Art and Culture
8000	00	407	4210 Capital Outlay on Medical and Public Health
8000	00	408	4211 Capital Outlay on Family Welfare
8000	00	409	4215 Capital Outlay on Water Supply Sanitation
8000	00	410	4216 Capital Outlay on Housing
8000	00	411	4217 Capital Outlay on Urban Development
8000	00	412	4220 Capital Outlay on Information and Publicity
8000	00	413	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
8000	00	414	4235 Capital Outlay on Social Security and Welfare
8000	00	415	4236 Capital Outlay on Nutrition
8000	00	416	4250 Capital Outlay on Other Social Services
8000	00	417	4401 Capital Outlay on Crop Husbandry
8000	00	418	4402 Capital Outlay on Social and Water Conservation
8000	00	419	4403 Capital Outlay on Animal Husbandry
8000	00	420	4404 Capital Outlay on Dairy Development
8000	00	421	4405 Capital Outlay on Fisheries
8000	00	422	4406 Capital Outlay on Forestry and Wildlife
8000	00	423	4407 Capital Outlay on Plantations
8000	00	424	4408 Capital Outlay on Food Storage and Warehousing
8000	00	425	4415 Capital Outlay on Agricultural Research and Education
8000	00	426	4416 Investments in Agricultural Financial Institutions
8000	00	427	4425 Capital Outlay on Co-operation

Major Head	Sub-Major Head	Minor Head	Description
8000	00	428	4435 Capital Outlay on other Agricultural Programmes
8000	00	429	4515 Capital Outlay on other Rural Development Programmes
8000	00	430	4701 Capital Outlay on Major and Medium Irrigation
8000	00	431	4702 Capital Outlay on Minor Irrigation
8000	00	432	4705 Capital Outlay on Command Area Development
8000	00	433	4711 Capital Outlay on Flood Control Projects
8000	00	434	4801 Capital Outlay on Power Projects
8000	00	435	4802 Capital Outlay on Petroleum
8000	00	436	4803 Capital Outlay on Coal and Lignite
8000	00	437	4810 Capital outlay on Non-Conventional Sources of Energy
8000	00	438	4851 Capital Outlay on Village and Small Industries
8000	00	439	4852 Capital outlay on Iron and Steel industries
8000	00	440	4853 Capital Outlay on Non-ferrous Mining and Metallurgical industries
8000	00	441	4854 Capital Outlay on Cement and Non- Non-Metallic Mineral Industries
8000	00	442	4855 Capital Outlay on Fertilizer Industries
8000	00	443	4857 Capital Outlay on Chemical Industries
8000	00	444	4858 Capital Outlay on Engineering Industries
8000	00	445	4859 Capital Outlay on Telecommunication and Electronic Industries
8000	00	446	4860 Capital Outlay on Consumer Industries
8000	00	447	4875 Capital Outlay on Other Industries
8000	00	448	4885 Other Capital Outlay on Industries and Mineral
8000	00	449	4700 Capital Outlay on Major Irrigation
8000	00	501	5051 Capital Outlay on Ports and Light Houses
8000	00	502	5052 Capital Outlay on Shipping
8000	00	503	5053 Capital outlay on Civil Aviation
8000	00	504	5054 Capital Outlay on Roads and Bridges
8000	00	505	5055 Capital Outlay on Road Transport
8000	00	506	5056 Capital Outlay on Inland Water Transport
8000	00	507	5075 Capital Outlay on Other Transport Services
8000	00	508	5425 Capital Outlay on Other Scientific and Environment
8000	00	509	5452 Capital Outlay on Tourism
8000	00	510	5453 Capital Outlay on Foreign Trade and Export Promotion
8000	00	511	5455 Capital Outlay on Meteorology
8000	00	512	5465 Investments in General Financial and Trading Institutions
8000	00	513	5475 Capital Outlay on Other General Economic Service
8000	00	601	6210 Loans for Medical and Public Health
8000	00	602	6202 Loans for Education, Sports, Art and Culture
8000	00	603	6003 Internal Debt of the State Government

<b>Major Head</b>	<b>Sub-Major Head</b>	<b>Minor Head</b>	<b>Description</b>
8000	00	604	6004 Loans and Advances from the Central Government
8000	00	605	6075 Loans for Miscellaneous General Services
8000	00	606	6211 Loans for Family Welfare
8000	00	607	6212 Loans for Nutrition
8000	00	608	6215 Loans for Water Supply and Sanitation
8000	00	609	6216 Loans for Housing
8000	00	610	6217 Loans for Urban Development
8000	00	611	6220 Loans for Information and Publicity
8000	00	612	6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
8000	00	613	6235 Loans for Social Security and Welfare
8000	00	614	6245 Loans for Relief on Account of Natural Calamities
8000	00	615	6250 Loans for Other Social Services
8000	00	616	6401 Loans for Crop Husbandry
8000	00	617	6402 Loans for Soil and Water Conservation
8000	00	618	6403 Loans for Animal Husbandry
8000	00	619	6404 Loans for Dairy Development
8000	00	620	6405 Loans for Fisheries
8000	00	621	6406 Loans for Forestry and Wildlife
8000	00	622	6407 Loans for Plantation
8000	00	623	6408 Loans for Food, Storage and Warehousing
8000	00	624	6416 Loans to Agricultural Financial Institutions
8000	00	625	6425 Loans for Co-operation
8000	00	626	6435 Loans for Other Agricultural Programmes
8000	00	627	6501 Loans for Special Programmes for Rural Development
8000	00	628	6505 Loans for Rural Employment
8000	00	629	6506 Loans for Land Reforms
8000	00	630	6515 Loans for Other Rural Development Programmes
8000	00	631	6701 Loans for Major and Medium Irrigation
8000	00	632	6702 Loans for Minor Irrigation
8000	00	633	6705 Loans for Command Area Development
8000	00	634	6711 Loans for Flood Control Projects
8000	00	635	6801 Loans for Power Projects
8000	00	636	6810 Loans for Non-Conventional Sources of Energy
8000	00	637	6851 Loans for Village and Small Industries
8000	00	638	6852 Loans for Iron and Steel Industries
8000	00	639	6853 Loans for Non-ferrous Mining Metallurgical Industries
8000	00	640	6854 Loans for Cement and Non-metallic Mineral Industries
8000	00	641	6855 Loans for Fertilizer Industries
8000	00	642	6856 Loans for Petro-Chemical Industries
8000	00	643	6857 Loans for Chemical and Pharmaceutical Industries

Major Head	Sub-Major Head	Minor Head	Description
8000	00	644	6858 Loans for Engineering Industries
8000	00	645	6859 Loans for Telecommunication and Electronic Industries
8000	00	646	6860 Loans for Consumer Industries
8000	00	647	6875 Loans for Other Industries
8000	00	648	6885 Other Loans to Industries and Minerals
8000	00	701	7051 Loans for Ports and Light Houses
8000	00	702	7052 Loans for Shipping
8000	00	703	7053 Loans for Civil Aviation
8000	00	704	7055 Loans for Road Transport
8000	00	705	7056 Loans for Inland Water Transport
8000	00	706	7075 Loans for Other Transport Services
8000	00	707	7275 Loans for Other Communication Services
8000	00	708	7425 Loans for Other Scientific Research
8000	00	709	7452 Loans for Transport
8000	00	710	7453 Loans for Foreign Trade and Export Promotion
8000	00	711	7465 Loans for General Financial and Trading Institutions
8000	00	712	7475 Loans for Other General Economic Services
8000	00	713	7610 Loans to Government Servants
8000	00	714	7615 Miscellaneous Loans
8000	00	715	7810 Inter-State Settlement
8000	00	716	7999 Appropriation to the Contingency Fund

## Glossary

<b>AC BILL</b>	<b>Abstract Contingent Bill</b>
<b>AG(A&amp;E)</b>	Accountant General (Accounts & Entitlements)
<b>APCFSS</b>	Andhra Pradesh Centre for Financial Systems & Services
<b>APTC</b>	Andhra Pradesh Treasury Code
<b>ARU</b>	Accounts Rendering Unit
<b>CAAT</b>	Computer Aided Audit Tools
<b>CFMS</b>	Comprehensive Financial Management System
<b>CPIN</b>	Common Portal Identification Number
<b>DC Bill</b>	Detailed Contingent Bill
<b>DDO</b>	Drawing and Disbursing Officer
<b>DDR Heads</b>	Debt Deposit Suspense and Remittance Heads
<b>DTA</b>	Directorate of Treasuries and Accounts
<b>DWA</b>	Directorate of Works Account
<b>FSD</b>	Functional Specification Documents
<b>GoAP</b>	Government of Andhra Pradesh
<b>GST</b>	Goods and Service Tax
<b>GSTN</b>	Goods and Service Tax Network
<b>HOD</b>	Head of the Department
<b>LMMH</b>	List of Major and Minor Heads
<b>LOP</b>	List of Payments
<b>LOR</b>	List of Receipts
<b>MCA</b>	Monthly Civil Account
<b>PAO</b>	Pay and Accounts Office
<b>PD ACCOUNT</b>	Public Deposit Account
<b>PFMS</b>	Public Financial Management System
<b>RBI</b>	Reserve Bank of India
<b>SI</b>	System Integrator
<b>SoD</b>	Separation of Duties
<b>STO</b>	Sub Treasury Officer
<b>TDS</b>	Tax Deduction at Source
<b>TR</b>	Treasury Rule
<b>UAT</b>	User Acceptance Test
<b>VLC</b>	Voucher Level Computerization



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