

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Budget 2026-27 – Release of full Budget – Guidelines for issue of Comprehensive Budget Release Order (CBRO) and Budget Distribution for incurring expenditure – Orders – Issued.

FINANCE (BUDGET-I) DEPARTMENT

G.O.MS.No. 19

Dated: 09-04-2026

Read the following:-

- Ref: 1. G.O.Ms.No.101, Finance (Budget.I) Department, dated:12.08.2015.
2. G.O.Ms.No.18, Finance (Budget.I) Department, dated:30.03.2026.

ORDER:

In the G.O 2nd read above, a copy of the Andhra Pradesh Appropriation Act No.3 of 2026 constituting the Demands for grants for the FY.2026-27 has been communicated to all the Departments of Secretariat and Heads of Departments.

2. All the Departments of Secretariat, Heads of the Departments & other Drawing Officers are advised that the expenditure for the financial year that commenced from 1st April, 2026 should now be regulated with reference to the provisions made in these Budget Estimates for the Financial Year 2026-27.

3. To streamline the budget management & to facilitate timely availability of funds to the implementing agencies, the Government has instituted the Comprehensive Budget Release Order (CBRO) process in the G.O. 1st read above. As per this, issuance of the CBRO, is a prerequisite to incur the expenditure & requires the distribution of budget by the Chief Controlling Officers (CCOs) to Sub-Controlling Officers (SCOs) & Drawing and Disbursement Officers (DDOs).

4. All the Secretariat Departments & Chief Controlling Officers (Heads of Departments) shall use the CFMS Budget Module to distribute the budget among the SCOs & DDOs for the entire approved 2026-27 Budget in accordance with their annual work plan, programme priorities, monthly / quarterly fund requirement, etc., subject to the guidelines provided in this Order & to submit the same to Finance Department.

5. The following principles shall govern the CBRO budget distribution for the HoAs, other than those mentioned in Para (6) below: -

a. The total Budget Distribution for four (4) quarters, under every head, shall not exceed 100% of allocated BE for the financial year.

b. The budget provision for 1st quarter under a particular HOA should not exceed 35% of total budget for that HOA, & upto the end of 2nd quarter under a particular HOA should not exceed 55% of total budget for that HOA; and upto end of 3rd quarter should not exceed 75%. To allow issuing of CBROs beyond these limits, proposals should be sent to the Finance Department with detailed justification to permit relaxation.

6. In view of the AP Appropriation Act, 2026, Government after careful consideration, hereby order to release the Budget 2026-27 to the concerned Departments / CCOs for enabling them to incur expenditure against the same, duly taking into account the following:-

a. In respect of the Centrally Sponsored Schemes, budget will be released, except salary Heads on certain Schemes, through a specific Budget Release Order (BRO), only on receipt of the funds / mother sanction from Government of India and the concerned funding agency. The Implementing Agencies shall remit salary reimbursement claim made by the Treasury Officials into the Consolidated fund of the State on or before 15th of every month to continue the payment through Treasury.

b. Provisions made for New Schemes introduced in the Budget for 2026-27, will be considered for release only after receipt of proposals from the concerned Departments with detailed guidelines / work plan and budget. Specific BROs will be issued for the same.

c. **Bills shall be put under respective Grant in Aid Head of Accounts (DH:310, 370 & 380) as per the nature of expenditure, if any expenditure is not covered under any Grant in Aid HoAs, then ONLY the expenditure shall be booked under 310/312 only. Any deviation of the orders will be viewed seriously.**

d. **All the Secretariat Departments / Heads of the Departments shall adjust funds to PD Accounts of the Corporations / Universities / Societies etc., on monthly basis, as per the monthly requirement of the said institutions. Any deviation of the orders will be viewed seriously.**

e. The following HoAs are ordered to be operated as BRO items: -

- i. All Centrally Sponsored Schemes excluding salary component;
- ii. All EAP Schemes, except DH.270 & 530;
- iii. Finance Commission Grants;
- iv. DH/SDH -210/213 & 210/217;
- v. DH/SDH - 510/512 - Purchase of motor vehicles;
- vi. DH/SDH - 520/521 - Purchase of Machinery & Equipment;
- vii. DH.800 - User charges;
- viii. SH.05 - Dispensaries (Reimbursable from ESIC);
- ix. DH.900 except NTR Bharosa Pension Scheme;
- x. All Economic Support Schemes through Welfare Corporations;
- xi. All the new schemes introduced in the Budget 2026-27.
- xii. Loans to the Corporations/Societies/Universities etc.
- xiii. DH/SDH - 310/312;
- xiv. DH/SDH – 330/334;
- xv. DH/SDH – 380/387;
- xvi. 2236-02-190-11-11(Subsidy on Rice)-330-332;
- xvii. 2236-02-789-11-11(Subsidy on Rice)-330-332;
- xviii. 2236-02-796-11-11(Subsidy on Rice)-330-332;
- xix. 2801-05-789-11-08 (Providing free power to SC Households)-330-331;

- xx. 2225-02-102-11-11(Reimbursement of Electricity Charges)-330-331;
- xxi. 2225-03-102-11-21(Power cost subsidy to Weavers)-330-331;
- xxii. 2225-03-102-11-22(Power cost subsidy to Saloons)-330-331;
- xxiii. 2401-00-103-00-09(Supply of Seeds to Farmers)-330-331;
- xxiv. 2401-00-130-00-30(Vaddi Leni Runalu (VLR) to Farmers)-330-331;
- xxv. 2235-02-103-11-41(Interest Free Loans to DWACRA Women (Vaddileni Runalu))-330-332;
- xxvi. 2052-00-090-00-38(Assistance to Andhra Pradesh Secretariat Cooperative Canteen)-330-331;

f. The HOAs with the following combinations are ordered to be operated in relaxation of budget control: -

- i. DH.010–Salaries (include Centrally Sponsored and EAP Schemes);
- ii. DH.040–Pensions;
- iii. DH/SDH - 020/021 to 023 – Wages (With Finance concurrence only); (include Centrally Sponsored and EAP Schemes);
- iv. DH.060– GIA Salaries;
- v. DH.070–Work Charged Employees;
- vi. DH.090 – Arrear Pensions;
- vii. DH.100 – Arrear Salaries;
- viii. DH/SDH – 110/114 - Fixed Travelling Allowance;
- ix. DH/SDH - 280/281-Pleader fees;
- x. Payments to Home Guards-280/282 (With Finance concurrence only)
- xi. Payments to Anganwadi Workers–280/283;
- xii. Honorarium to V.R.A's–280/286 (Sanctioned posts only);
- xiii. Payments to Asha Workers-290/291 (With Finance concurrence);
- xiv. Payments to Tribal Community Health workers–290/295 (With Finance concurrence only);
- xv. DH/SDH–300/301–Individual Contract Employees (against sanctioned posts and with Finance concurrence);
- xvi. DH/SDH–300/302-Outsourcing Employees (Sanctioned against vacant post and with Finance Concurrence);
- xvii. DH/SDH–310/317–Ex-gratia–sanctioned on specific orders from case to case;
- xviii. DH/SDH–310/318–Obsequies Charges;
- xix. All HOAs under MH.2245–Relief on Account of Natural Calamities, except that of SMH.80;
- xx. All HOAs under MH.2049 – Interest Payments;
- xxi. All HOAs under MH.2071 – Pensions & Other Retirement Benefits;
- xxii. 2235-60-104-00-04-500-501 Expenditure relating to Booster Scheme;
- xxiii. 7610-00-800-00-04-001-000 Expenditure relating to Employees Festival Advance;
- xxiv. DH/SDH -560/561–Repayment of Borrowings;
- xxv. DH/SDH-340/343 Stipends; and
- xxvi. NTR Bharosa pension Scheme Heads;

7. For sanction of new works, the cumulative value of works including spill over commitments shall not exceed three times of Budget estimate for the corresponding Head of Account for that year as per the FRBM Act. For this purpose, the spill over commitments includes cost of the balance works, pending bills and work done but not paid shall be taken into consideration.

8. No Re-appropriation is permissible for 4th quarter of FY 2026-27 at the HoD level. If any amount is required to be re-appropriated within the Grant available, such action will be taken by the Finance Department only.

9. The following are the timelines for issue of CBRO distribution:-

a) Uploading the budget for the FY.2026-27 in CFMS Portal : **13/04/2026**;

b) HoDs to complete distribution and submit to Finance : **17/04/2026**;

c) FMUs to issue CBROs : **20/04/2026**.

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

11. The CEO, APCFSS is requested to make necessary changes to CFMS and enable the system for budget distribution and incurring of expenditure accordingly in addition to ensuring that the guidelines herein under this order are appropriately configured, maintained, monitored and reported from time-to-time basis.

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

**PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**

To

All the Departments of Secretariat.

All the Heads of Departments.

All the District Collectors.

The Principal Accountant General (A&E), AP, Vijayawada.

The Registrar General, High Court of Andhra Pradesh, Amaravati.

The Director, Treasuries & Accounts, AP, Mangalagiri.

The Pay & Accounts Officer, AP, Mangalagiri.

The Director, Works Accounts, AP, Mangalagiri.

The Dy. Directors / District Treasury Offices.

The CEO, APCFSS.

Copy to:

The PS to Chief Secretary.

The PSs to the Officers in CMO.

The PS to Prl. Secy/Secy (B&I)/Secy (Exp&HR)/JS (C) / DS (C)

All the FMUs and Officers in Finance Department.

SF/SCs (3204130).

//FORWARDED :: BY ORDER//

SECTION OFFICER