

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Budget - **Budget Estimates 2024-25** – Comprehensive instructions for the preparation of Budget Estimates & Revised Estimates and online submission –Issued.

FINANCE (BUDGET-I) DEPARTMENT

G.O.Ms.No.126

Dated: 03-12-2023

ORDER:

The Annual Budget of the State Government for the FY 2024-25, will be presented to the Legislature during the month of February/March of the current financial year, & the process of preparation of the **Budget Estimates for 2024-25** has to be completed by end-January 2024.

2. The Heads of Departments & other Estimating Officers have to prepare & submit the Budget Estimates for FY 2024-25, as per Para 13.19.1 of A.P. Budget Manual and as per the instructions given in this order.

3. The proposal for the **Budget Estimates 2024-25** is to be furnished online through <https://nidhi.apcfss.in>. The Estimating officer shall furnish proposals for Revised Estimates for 2023-24, and Budget Estimates for 2024-25, under all the categories of Heads. The controlling officers can access <https://nidhi.apcfss.in> with the username and password provided by the Finance Department

REVISED ESTIMATES (R.E.) 2023-24

4. The R.E. 2023-24 is to be prepared, as realistically as possible, & with reference to the following principles, instead of repeating the previous year's budget figures in a routine way.

- a. progress of expenditure during first (8) eight months of current financial year;
- b. expenditure likely to be incurred during the remaining months;
- c. additional funds proposed to be obtained as supplementary grants;
- d. re-appropriation or resumption of funds already made or proposed;
- e. new head of account sanctioned during the current financial year for: booking expenditure on new schemes; accommodating any adjustments; opened while distributing the existing lump sum provisions;&
- f. any other factor having material effect on expenditure during current financial year.

5. In short, the revised estimates should represent the anticipated final expenditure of the current year, with reference to all relevant post-budget developments, and should closely correspond to the actual expenditure.

6. As the closing balance of the year is calculated with reference to the revised estimates, any significant variation between the revised estimates and the actual expenditure would upset the Ways and Means forecasts. Therefore, this exercise should be meticulously done.

7. The R.E. 2023-24 in the aggregate, should not normally exceed the Budget Estimates 2024-25.

BUDGET ESTIMATES 2024-25

8. All HoDs and Estimating Officers should personally ensure that estimates are prepared with utmost care, taking into account all aspects that are normally available at the time of estimation, so as to avoid huge variations between the estimates & actuals.

9. The variations between R.E. for 2023-24 and B.E. for 2024-25 should be clearly & precisely explained in the remarks column, otherwise, any proposed increase will not be considered.

10. The following factors should be considered, while preparing the B.E. 2024-25

- a. requirements to be assessed with reference to all the available data;
- b. key consideration should be Actuals of previous year & R.E. of current year.
- c. amount proposed for each programme/scheme/function/etc. to be calculated as accurately as possible, to avoid both excessive & inadequate provisioning.
- d. corresponding reduction to be made, if the current year estimates provide for non- recurring items of expenditure.

11. ESTIMATES for RECEIPTS:

I. Tax Revenue

- a. The assumptions of Tax Revenue Receipts are to be based on current rates of taxation, duties imposed, and fees levied under relevant Acts.
- b. While revising the estimates for the current year over the assumptions envisaged earlier, the Estimating Officers should account for the relevant factors such as target fixed, progress of actuals & anticipated additional yield from measures of enhancement of existing taxes, the estimated loss of revenue account of abolition or reduction of taxes.
- c. The Budget Estimates for the next F.Y. should not be merely a repetition of the R.E. for the current year but should account for all relevant factors viz. arrears to be collected, assumption of a reasonable higher growth rate in respect of tax revenue & previous year's performance.
- d. HoDs to also indicate the measures proposed to augment resources.

II. Non Tax Revenue

- a. The Non Tax revenue as a percentage of revenue receipts is declining over past several years. The major reason for the stagnation is lack of regular & periodic monitoring by the administrative departments and the non-revision of charges periodically.
- b. Determined efforts are to be made to increase collections over the present levels.
- c. All departments should conduct a thorough review of all the sources and initiate a concrete action plan before submitting the estimates.
- d. Similarly, efforts are to be made to collect interest receipts, dividends from various Public Undertakings, Autonomous Institutions and other departmental loans based on the terms and conditions of the loans.
- e. Based on the above, the departments should furnish realistic information for inclusion of estimates in Budget.
- f. There should be a robust monitoring mechanism in the administrative

departments for achieving the targeted Estimates.

III. Collection of Arrears:

The HoDs to launch a vigorous drive for collection of arrears, as resources have to be raised for financing the Budget, the committed expenditure of earlier plan period, the administrative expenditure & expenditure on natural Calamities, law and order & social welfare measures.

I. Preparation of Receipts Statements

- a. The Receipts data to be presented in Proforma–R.
 - b. HoDs to enter required details in the on- line forms provided
 - c. The on-line forms come with pre-populated data, to the extent of the related receipts data available with Finance Department.
 - d. HoDs to verify the pre-populated data and make corrections where necessary and submit the forms. In case, the data is not pre-populated, the HoDs have to enter the data concerned.
 - e. The on-line forms have provisions to capture the receipts details against all the relevant Heads of Accounts.
 - f. If the online forms do not reflect the HoAs for any of the receipt types or require modification in description, etc., they shall immediately approach Finance (Budget) Dept for incorporating necessary changes.
 - g. HoDs shall ensure that proper projections are made against all receipt HoAs with appropriate descriptions.
 - h. After submission of on-line forms by the HoDs, the Secretaries concerned shall scrutinize and certify the Receipts Statements on-line.
- II. The budget estimates for receipts should be prepared based on the existing rates of taxes, duties and fees, etc. and no increase or reduction in such rates which has not been sanctioned by the government should be proposed.
- III. In addition, arrears of collections which are likely to be collected in the current year are also to be projected.
- IV. All the HoDs may explore new base for improving their receipts and curb the leakages from bottom to top level by strict vigilance and improve the performance of the employees by fixing required personal performance indicators at each level.

11(A). Estimates for Administrative Expenditure:

The Administrative Expenditure Statements includes the following on-line forms& the HoD/ Drawing and Disbursing Officers should access the Administrative Expenses tile.

1. Details of Office Buildings: to capture budget for DH 140- Rents, Rates and Taxes and SDH 141- Rents, Rates and Taxes
2. Details of Hired Vehicles : to capture budget for DH 130- Office Expenses and SDH 134-Hiring of Private Vehicles
3. Details of the Government Vehicles: to capture budget for DH- SDH 240- Petrol, Oil and Lubricants – 241-Charges towards Office Vehicles & DH-SDH 510- Motor Vehicles – 511- Maintenance of Motor Vehicles
 - i. Details of the items of expenditure included & actuals for the past three years in respect of each item to be furnished. In case arrears are included, the detailed reasons together with figures to be furnished.
 - ii. DDOs/HODs to take care to ensure that utility charges are calculated as per

- latest rates & adequate provisionis made to meet pending/future liabilities.
- iii. Motor vehicle purchase to be supported with sanction order from government & maintenance of motorvehicles to be supported by statement from the HoD.

11(B) : Estimates for Schemes Expenditure:

- I. The process involved in preparation of the Schemes Expenditure Statements is as below.
 - i. HoDs to enter required details in on-line forms provided.
 - ii. The on-line forms have pre-populated data, to the extent of available expenditure data with FinanceDepartment.
 - iii. HoDs to verify the pre-populated data, make correctionsas necessary & submit the forms. In case, where the data is not pre-populated, the HoDs have to enter the data.
 - iv. The on-line forms capture data regarding Navaratnalu,Manifesto Schemes, Centrally Assisted State Development Schemes (CASDs), Externally Aided Projects (EAP), NABARD Projects & State Development Schemes (SDSs).
 - v. After online submission by the HoDs, the Secretariesshall scrutinize & certify the data on-line.
- II. The Schemes Expenditure Statements include the following on-lineforms.
 - i. Navaratnalu Schemes being/to be implemented. (with allrelevant HoAs)
 - ii. Manifesto Schemes being/to be implemented. (with all relevantHoAs)
 - iii. Centrally Assisted State Development Schemes (CASDs),being/to be implemented. (with all relevant HoAs)
 - iv. Externally Aided Projects (EAP), being/to be implemented.(with all relevant HoAs)
 - v. NABARD Projects, being/to be implemented. (with all relevantHoAs)
 - vi. State Development Schemes (SDSs), being/to be implemented. (with all relevant HoAs)
- III. HoDs shall ensure that the CASP schemes are dovetailed with priorities of Government. The key activities for which CASP schemes will be utilized shall be clearly mentioned while submitting the proposals.
- IV. Prior concurrence of Finance Department is necessary for submitting the proposals to Government of India under CASP schemes.
- V. For CASP schemes dovetailed with State Schemes, the department have a clear action plan to demarcate the beneficiaries chargeable to CASDs and related SDS.
- VI. HoDs shall review eligibility & financial assistance underwelfare schemes, technical assistanceschemes,operation & maintenance costs developmental economic support programs, etc. & aim to bring aboutgreater efficiency in deployment of optimum resources& more effective coverage to achieve targeted outputsand outcomes.
- VII. Provision for CSS schemes should be based on the last year's actual release to the State or the approved action plan whichever is lower, and not on hypothetical figures. In such cases, it is necessary to indicate specifically whether the entire amount or only a part of the amount is reimbursable from these agencies andwhether this amount has been taken credit in their estimates of Revenue.
- VIII. To avoid inconvenience & to ensure timely payments to employees in posts drawing salaries under CASPs, the salary HoAs under CASPs will be enabled for estimates.

- IX. Adequate budget provision to be made for RIDF schemes approved by the NABARD.

11(C) Estimates for Works Expenditure:

- i. Government is bestowing focus on the infrastructure sectors viz. connectivity, housing, drinking water, education, health, etc. which improves living standards of the people & facilitates speedy industrialization. To achieve these goals, the **Capital Budget** shall be prepared keeping in view the following.
 - a) The proposals must be based on mission goals, mediumterm development objectives, and service delivery benchmarks.
 - b) Prioritization of financing options shall be Public-Private Partnership/ CASDS / SDPs / EAP / NABARD / HUDCO etc.
- ii. All the Chief Engineers are requested to give full information in the prescribed online proforma.
- iii. The information shall be submitted only for works which are sanctioned by the competent authority.No work shall be uploaded only in anticipation of orders.
- iv. No bill shall be permitted to be uploaded for works which are not uploaded in the online proforma.
- v. No works shall be executed unless sufficient Budget provision is available.
- vi. The information connected furnished by Chief Engineers/ Departments has to be verified and validated by the Director Works Accounts, AP.
- vii. No Budget will be provided unless the details of works are uploaded in the budget portal.

12. **Review of Ongoing schemes:** There is an imperative need for scrutiny of the ongoing schemes in terms of priority, cost, suitability & outcomes. The schemes which have outlived their utility must be closed & the staff redeployed. Each ongoing schemes shall be examined & decision taken to (i) continue the scheme (ii) discontinue the scheme (iii) continue the scheme with lower allocation. In cases where a scheme is discontinued, the Department will have the option to utilize the saved amount for another scheme to be formulated in consultation with Finance Department.

13. **Economy in expenditure:** All the HoDs/ Estimating Officers are advised to analyze all non-salary items & identify & propose at least 20% saving in the B.E.2024-25.

14. Sub-Plan for Scheduled Castes, Scheduled Tribes, Minority Welfare and Backward Classes:

Separate screen is developed for entering detail of Sub plans. The Social Welfare/ Tribal Welfare Department/BC Welfare Department, the Nodal agencies for SCSP, TSP & BC Sub-plans respectively, shall review the projections and propose changes wherever necessary.

15. **Gender Budget:** The Gender Budget Statement, being published since 2021-22, aims to consolidate & analyze the overall budgetary resources that government allocates & spends on programmes/schemes that benefit women, directly & indirectly. All the Departments are required to submit the Gender Budget Statement in the prescribed online format in two Categories viz. 1.schemes 100%targeted towards women & girl beneficiaries; 2. schemes in which 30 to 99% allocations are towards women and girl beneficiaries. The WCD&SC department, the nodal department for gender budget shall review the projections and propose changes wherever necessary.

16. **Child Budget:** The Child Budget Statement, aims to consolidate & analyse the overall budgetary resources that government allocates & spends on programmes/schemes that benefit children (0-18 years). All the Departments are required to submit the Child Budget Statement in the prescribed online format. The WCD&SC department, the nodal department for child budget shall review the projections and propose changes wherever necessary.

17. All Corporations/Societies/Boards, etc., shall furnish income & expenditure statements/ utilization certificates/audit period details/ date of latest Board of Directors meeting & details of expenditure budget. **The Corporations/Societies/Boards, which failed to complete latest audit & place the same in the Legislature, shall not be provided with budget support.**

18. **Disclosure Statements required under AP FRBM Rules 2006:** As per rule 6(1) of APFRBM Rules, 2006, the State Government, at the time of presenting the Budget, make the following disclosures as required under Section 10 of the APFRBM Act, 2005

- i. Form D-7 Statement of Assets – access is given to DDOs/HoDs
- ii. Form D-8 Tax Revenues raised but not realized – access is given to HoDs of Revenue earning departments
- iii. Form D-9 Statement of Miscellaneous liabilities outstanding – access is given to HoDs of Works Departments
- iv. All DDOs/HoDs shall compulsorily furnish the relevant information in prescribed online proforma along with the BE, as these statements have to be presented to the Legislature.

19. **Special Points:** Following points are to be noted & followed by all the concerned:

- a. No provision should be made in the estimates for any expenditure item for which the sanction has not been already accorded by the government.
- b. Classification of expenditure as per standard object Heads: it is noticed that departments are not assessing fund requirement under standard object heads realistically or classification is not made under the specified object class, resulting in avoidable re-appropriation of funds or opening of new object heads to classify the expenditure. This shall be avoided.
- c. Minor Head 800 - Other Expenditure: The Principal Accountant General (PAG) has pointed out that many departments are making provision under the Minor Head 800 - Other Expenditure' under the functional Major Head, resulting in the correct nature of expenditure getting lost & opacity in the nature of expenditure. This practice is discontinued forthwith and the Finance Department has prepared the relevant Minor Head in consultation with PAG, as mentioned in Annexure to this order.
- d. Committed Expenditure viz. Subsidies, Maintenance, Social Security Pensions etc.: to be completely provided for. The departments to furnish the detailed calculation sheet in support of their calculation with number of beneficiaries and unit cost etc., along with the estimates of 2024-25.
- e. Engagement of consultants/outsourcing/retired Government staff: new cases shall not be proposed. The continuation of permitted staff shall be critically reviewed & number reduced. The information viz. name of project/scheme, duration of scheme, post category, number & remuneration permitted, & sanction order to be provided.
- f. 300-Other Contractual Services: Adequate provisions shall be made under this

- HoA. The relevant orders issued by the competent authority shall be provided.
- g. Object Head Salaries: shall be realistically estimated based on sanctioned establishment strength & scales of pay.
 - h. Establishment Charges: shall be estimated based on average expenditure incurred during the past three years.
 - i. CSS schemes: shall be provisioned as per the approved action plan.
 - j. Purchase of Motor Vehicles: Total ban is imposed on the purchase of new vehicles.
 - k. "130/134 - Hiring of Private Vehicles": The provision shall be made only w.r.t. the sanction order & upto the permitted period.
 - l. Non-recurring items (furniture, equipment, office peripherals etc.): should not be repeated on basis of average expenditure, but as per the actual requirement.
 - m. Materials & Supplies, Machinery & Equipment, Furniture & Fixtures, Drugs & Medicines: to be budgeted carefully, as there is tendency to overestimate.
 - n. Pending Bills: Full details to be collected and priority given for allocation of funds.
 - o. Restructuring of existing schemes: Discontinuation/Merger of schemes with annual outlay of Rs.5.00 crore or less to be examined & proposed. The schemes with similar objectives should be clubbed together to avoid overlapping. No new State scheme be formulated if similar objectives are covered under any Centrally Sponsored Scheme.
 - p. The departments should be submitted detailed notes and working sheets for the expenditure Rs.10.00 crores and above.

20. **Improper budgeting:** In preparation of previous budgets, the following is noticed.

- i. In certain cases, supplementary Demands of Grants were obtained for certain schemes, but the final expenditure incurred was less than the Budget Estimates.
- ii. In certain cases, re-appropriation of funds was made by the department, but even the original budget estimates were not fully utilised.
- iii. In certain cases, the actual expenditure at the close of financial year was found either in excess or short of the budget provision.
- iv. In certain cases, there is high variation between the B.E. & Actuals.
- v. In certain cases, substantial amounts are surrendered & additional funds sought for certain items not originally anticipated in the very 1st quarter of the financial year.
- vi. In certain cases, a major portion of the entire B.E. is incurred within a couple of months & additional allotment is sought.

All the above implies that the requirement of funds not properly assessed & projected, which leads to improper budgeting & invites adverse comments by Audit. Therefore, the estimates are to be prepared with due care, forethought, based on realistic requirement of funds.

21. Scrutiny of estimates by the Administrative Department of Secretariat: The Secretariat Departments are requested to scrutinise & forward the estimates to Finance Department with their specific comments. The objective of scrutiny is to detect excessive/inadequate provision in R.E. & B.E, which the Secretariat they are in a better position to do, in view of their more intimate knowledge of working of Departments under their administrative control. The Departments are requested to send R.E. & B.E. proposals against each sub-detailed head.

22. The Secretariat Departments/HoDs shall ensure the submission of the relevant documents/orders in support of the budget estimates proposed by them.

23. Online Submission of Estimates: The new software ([https:// nidhi.apcfss.in](https://nidhi.apcfss.in)) is enabled & the link is provided in AP Finance Department portal. The HoDs & the Estimating Officers should submit the estimates to the Secretariat Departments concerned in [https:// nidhi.apcfss.in](https://nidhi.apcfss.in) by **12-12-2023**. The Secretariat Departments shall forward the estimates with their comments to the Finance Department latest by **14-12-2023**.

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

SHAMSHER SINGH RAWAT
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
All Departments of Secretariat.
All Heads of Departments & Estimating Officers.
The Registrar, Andhra Pradesh High Court.
The Secretary to Governor, Raj Bhavan.
The Secretary, APPSC.

Copy to :

All Officers in Finance Department.
The Chief Executive Officer, APCFSS.
All Finance Sections.
PS to Hon'ble Chief Minister.
OSD to Chief Secretary.
OSD to Hon'ble Minister for Finance.
PS to Spl.C.S / Prl. Secy (HR)/Secy. (RM&FP) /Secy.(B&IF)
SF/SCs

//FORWARDED :: BY ORDER//


SECTION OFFICER

Annexure Minor Head 800

Annexure Minor Head 800											
HoD	EXISTING						REVISED				
	MJH	SMJH	MNH	GSH	SH		MJH	SMJH	MNH	GSH	SH
HOM02	2055	00	800	00	04		2055	00	001	00	04
ESE02	2202	01	800	00	07		2202	01	190	00	07
ESE10	2202	80	800	00	08		2202	80	001	00	08
HMF03	2210	80	800	00	04		2210	80	001	00	04
GAD19	2220	60	800	00	06		2220	60	001	00	06
GAD02	2220	60	800	00	05		2220	60	190	00	05
SOW02	2225	01	800	00	07		2225	01	001	00	07
REV07	2250	00	800	11	06		2250	00	001	11	06
ICD06	2700	01	800	00	04		2700	01	001	00	04
ICD06	2700	01	800	00	05		2700	01	001	00	04
ICD36	2700	01	800	00	17		2700	01	001	00	17
ICD34	2700	01	800	00	18		2700	01	001	00	18
ICD25	2700	01	800	00	21		2700	01	001	00	21
ICD20	2700	01	800	00	22		2700	01	001	00	22
ICD43	2700	01	800	00	27		2700	01	001	00	27
ICD44	2700	01	800	00	36		2700	01	190	00	36
ICD44	2700	01	800	00	37		2700	01	190	00	37
ICD23	2700	80	800	00	05		2700	80	001	00	05
ICD02	2700	80	800	00	14		2700	80	190	00	14
ICD01	2700	80	800	00	30		2700	80	190	00	30
ICD21	2700	80	800	00	11		2700	80	005	00	11
ICD08	2702	80	800	00	07		2702	80	001	00	07
ICD08	2702	80	800	00	09		2702	80	005	00	09
INC02	2851	00	800	11	09		2851	00	102	11	09
INC02	2852	80	800	11	04		2852	80	104	11	04
INC01	2875	60	800	11	16		2875	60	190	11	16
INC01	2875	60	800	11	17		2875	60	190	11	17
ITC01	3451	00	800	11	06		3451	00	190	11	06
ITC01	3451	00	800	11	08		3451	00	190	11	08
ITC01	3451	00	800	11	11		3451	00	052	11	11
HOM09	4055	00	800	11	06		4055	00	001	11	06
HOM15	4055	00	800	11	05		4055	00	051	11	05
HOM02	4055	00	800	11	07		4055	00	052	11	07
REV05	4070	00	800	00	12		4070	00	001	00	12
REV05	4070	00	800	00	13		4070	00	001	00	13
GAD20	4070	00	800	00	18		4070	00	001	00	18
REV02	4070	00	800	11	19		4070	00	001	11	19
REV02	4070	00	800	11	08		4070	00	051	11	08
GAD05	4070	00	800	11	12		4070	00	051	11	12
GAD16	4070	00	800	11	14		4070	00	051	11	14
REV02	4070	00	800	11	15		4070	00	051	11	15
HOM05	4070	00	800	11	17		4070	00	051	11	17
HOM03	4070	00	800	00	23		4070	00	052	00	23

HOM05	4070	00	800	11	06
SOW03	4225	02	800	07	76
SOW03	4225	02	800	07	77
BCW02	4225	03	800	11	05
ICD44	4700	01	800	11	20
INC02	4875	60	800	00	12
INC01	4875	60	800	11	09
ITC01	5475	00	800	11	11
PLG02	3454	02	800	00	04
HOM09	4055	00	800	11	06
TRB14	3055	00	800	11	56
HMF03	2210	80	800	11	06
MAU01	2217	01	800	11	08
MAU01	2217	80	800	11	13
HOU02	2216	03	800	12	05
HOU02	2216	03	800	06	05
SOW02	2225	01	800	11	08
SOW02	2225	01	800	12	04
SOW02	2225	01	800	00	05
SOW02	2225	01	800	06	04
SOW03	4225	02	800	07	77
WDC03	2235	60	800	12	09
REV07	2250	00	800	11	06
REV07	2250	00	800	11	08
AGC01	2415	80	800	00	04
AGC02	2401	00	800	12	46
AGC02	2401	00	800	00	30
AGC02	2401	00	800	64	63
AGC02	2401	00	800	06	41
AGC02	2401	00	800	12	72
AGC02	2401	00	800	06	72
AGC02	2401	00	800	12	50
AGC02	2401	00	800	12	56
AGC03	2401	00	800	12	41
AGC03	2401	00	800	12	11
AGC03	2401	00	800	06	11
PRR05	2501	02	800	11	17
PRR05	2501	02	800	11	08
ICD02	2700	80	800	00	14
ICD02	2700	80	800	00	14
ICD06	2700	01	800	00	04
ICD06	2700	01	800	00	04
ICD08	2702	80	800	00	09
ICD08	2702	80	800	00	07
ICD34	2700	01	800	00	18
ICD44	2700	01	800	00	37
INC02	2851	00	800	11	16

4070	00	052	11	06
4225	02	051	07	76
4225	02	051	07	77
4225	03	051	11	05
4700	01	001	11	20
4875	60	051	00	12
4875	60	051	11	09
5475	00	115	11	11
3454	02	001	00	04
4055	00	207	11	06
3055	00	101	11	56
2210	01	104	11	06
2217	01	191	11	08
2217	80	191	11	13
2216	03	104	06	05
2216	03	104	06	05
2801	05	789	11	08
2225	01	001	12	04
2225	01	001	00	05
2225	01	001	06	04
4225	02	277	07	77
2235	60	101	12	09
2250	00	103	11	06
2250	00	103	11	08
2415	80	190	00	04
2401	00	131	12	46
2401	00	130	00	30
2401	00	131	64	63
2401	00	131	06	41
2401	00	109	12	72
2401	00	109	06	72
2401	00	109	12	50
2401	00	103	12	56
2401	00	131	12	41
2401	00	113	12	11
2401	00	113	06	11
2501	02	190	11	17
2501	02	190	11	08
2700	80	001	00	14
2700	80	001	00	14
2700	01	101	00	04
2700	01	101	00	04
2702	80	005	00	09
2702	80	001	00	07
2700	01	001	00	18
2700	01	001	00	37
2851	00	109	11	16

INC02	2852	80	800	11	04
INC02	2852	80	800	11	04
FCS02	2236	02	800	11	11
FCS02	2236	02	800	11	38
ITC01	5475	00	800	11	11

2852	80	104	11	04
2852	80	104	11	04
2236	02	190	11	11
2236	02	190	11	38
5475	00	115	11	11