

Second Conference of State Finance Secretaries

Finance Department

Government of Andhra Pradesh

19.09.2025

CSS Implementation Overview



Andhra Pradesh has successfully implemented a comprehensive CSS framework with advanced technological integration.

74

CSS Schemes

currently being implemented

₹ 15,020

Crores Allocated

by Government of India

SPARSH Implementation

- 19 Schemes onboarded on SPARSH mode
- 45 schemes at advanced stages of onboarding

Total Expenditure

₹8,600 crores CSS expenditure achieved till date

System Integration

- Integrated PFMS with State IFMIS (CFMS)
- 4 other independent systems integrated with CFMS
Eg : NREGASOFT, GRAMNIDHI (NRLM), OMMAS (PMGSY), WQMIS (JJM)

Item	Status
Depicting Central & State shares	✓
Linking State Schemes with CSS	✓
Budgeting for SC/ST in CSS	✓
Budgeting of Grants-in-kind	✓
Rationalizing CSS Head for Art. 275(1)	✗
Mapping CSS with SDGs	✗

Best Practices followed for CSS implementation (1/3)



- Effective implementation of CSS requires meticulous financial tracking and accountability mechanisms.
- Our approach ensures transparency and efficient fund utilisation through systematic classification and monitoring processes.

Accounting & Classification of Central & State Share

Separate Group Sub Heads-SNA

Distinct Group Sub Heads for Central and State shares enable precise tracking of fund release and utilization.

- Central share (12)
- State share (06)

Separate Group Sub Heads - SPARSH

Incorporated 14 different Group Sub Heads in SPARSH covering 13 distinct sharing patterns plus one for top-up provisions.

This classification enables clear bifurcation of central and state shares for every bill processed.

- 14 Group Sub Heads
- 13 sharing patterns
- Single top-up provision

Group Sub Head	Sharing pattern	Group Sub Head	Sharing pattern
14	Top up	28	50:50
22	100:0	29	40:60
23	83:17	30	33.33:66.67
24	80:20	31	30:70
25	75:25	32	25:75
26	70:30	33	20:80
27	60:40	34	10:90

Best Practices followed for CSS implementation (2/3)



Booking of Grants-in-kind in receipts

- Indian Government Accounting Standards(IGAS)-2, prescribes Grants-in-aid in kind to be recognized in the books of the grantee at the time of their receipt by the grantee.
- GIA in Kind is being booked, **by PAG(A&E)**, in the receipt head 1601 and the corresponding exp head 2211, since 2022-2023, in the accounts of GoAP.

Booking in State Accounts

TRANSFER ENTRY

Sectional No. CM 2-AP/U-I/ 29 Date: 06 March 2025

O - Original TE
F - Forate Adjustment TE

Generated No. 1297558
Reg. T.E. No. 30.

Transfer Entry in the Accounts of February 2024 2025

Debit	Classification	
2,68,77,000	2211-00-200-12-20-310-312 ✓	
57,59,000	2211-00-789-12-20-310-312 ✓	
24,56,000	2211-00-796-12-20-310-312 ✓	
✓ 3,50,92,000	Total	
	To	
	1601-06-101-08-000 ✓	3,50,92,000 ✓
		Credit

TE proposed for booking G.I.A. in Kind (from G.O.I.) expenditure under G.S.H. 12 with most relevant other parts of the Classification and GIA kind receipt from Gol under MH1601 i.r.o. sanction letters dated February 2025. For Supplies made during December 2024.

10/3/25
Sr. Accounts Officer
(Compilation Miscellaneous)

Copy to,
Sr. Accounts Officer (Book & A.A.D.) DSSV 27/3/2025

Best Practices followed for CSS implementation (3/3)



Our comprehensive monitoring framework integrates multiple data sources to provide real-time insights into scheme performance, ensuring optimal fund flow and timely implementation across all Centrally Sponsored Schemes.

Monitoring of CSS Progress

Unified Reporting

- Single comprehensive report consolidating allocation, receipt, pending transfer, and expenditure details for all schemes.
- Integration of PFMS reports within our CFMS ensures centralised data management and streamlined reporting processes.

Real-time Monitoring

- Live tracking of scheme progress based on receipt against allocation and expenditure against release.
- Enables proactive decision-making and immediate identification of bottlenecks in fund utilisation patterns.

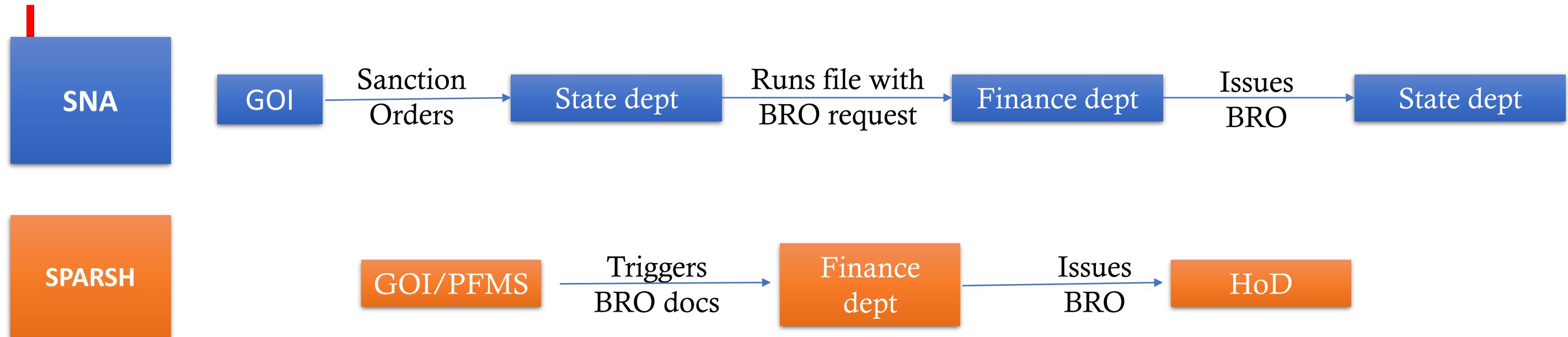
Enhanced Accountability

- Multi-level accountability framework maintains smooth fund flow without delays.
- Clear responsibility assignment at each level ensures timely action and reduces implementation gaps across all participating departments.



CSS implementation – SNA SPARSH

- Developed the system to automatically trigger documents for issuance of BRO under appropriate heads whenever a mother sanction is received from PFMS.
- End-to-end integration from BRO to budget distribution to uploading of bills to payment, promotes clear tracking and hassle-free fund flow.



Auto-triggering of BRO - cut down the turnaround time for budget distribution

CSS implementation – SNA SPARSH - Achievements & Impact



- End-to-end integration, from Budget Release Orders (BROs) to final payments.
- This system ensures clear tracking and a hassle-free flow of funds, significantly enhancing efficiency and transparency.

1,808 cr

Total Payments Processed

Amount paid in SPARSH mode in the current financial year.

25

Mother Sanctions Received

Number of schemes that have successfully received initial mother sanctions.

19

Schemes Paid via SPARSH

Number of schemes that have received payments directly through the SPARSH system.

SPARSH implementation - eliminated manual intervention, reduced processing times, and ensuring seamless coordination across various government departments and implementing agencies.

CSS implementation – Way Forward



Building upon our current achievements, we have identified important enhancements that will further strengthen our CSS implementation framework and improve overall efficiency in fund management and scheme execution.

Real-time BRO Issuance

Implementation of instant Budget Release Order generation immediately upon receipt of mother sanction from PFMS. This will eliminate processing delays and ensure funds are available for utilisation without any time lag, enhancing the overall speed of scheme implementation.

- Instant processing capability
- Zero delay
- Enhanced scheme execution speed

Implementing Agency Integration

Onboarding of implementing agencies into the SPARSH mechanism to ensure existing implementing systems remain undisturbed whilst benefiting from enhanced efficiency. This includes enabling implementing agencies to process bills directly through SPARSH.

- Seamless system integration
- Direct bill processing capability
- Minimal disruption to existing processes

Thank You