

GOVERNMENT OF ANDHRA PRADESH
Department of Technical Education

SALARY, BUDGETARY SANCTIONS & FINANCIAL
MANAGEMENT

FOR GOVERNMENT POLYTECHNICS IN ANDHRA PRADESH
WITH SPECIAL REFERENCE TO
GOVERNMENT POLYTECHNIC, RAJAMPETA

Regular Employees | Contract Employees | Outsourcing Personnel

Portals: NIDHI (nidhi.apcfss.in) | APCOS (apcosapp.apcfss.in) | CFMS (cfms.ap.gov.in)

June 2026

PREAMBLE

The Government of Andhra Pradesh has established an integrated digital financial management ecosystem to ensure transparent, timely, and accountable processing of salaries, budgetary sanctions, and procurement payments across all government institutions, including Government Polytechnics.

Government Polytechnic, Rajampeta (Dist. Annamayya, erstwhile YSR Kadapa), operates under the Department of Technical Education and is subject to the financial regulations, treasury controls, and digital workflow mandated by the AP Finance Department and Directorate of Treasuries and Accounts.

This document provides a comprehensive operational guide covering:

- * The roles of Maker, Checker, and Approver/DDO in the salary bill workflow
- * Processing of salaries for Regular, Contract, and Outsourced (APCOS) employees
- * Generation and approval of Regular and Supplementary Bills
- * Budgetary procurement and payment procedures
- * Portal-wise responsibilities across NIDHI, APCOS, and CFMS
- * AP Treasury approval workflows and treasury integration

All financial transactions pertaining to Government Polytechnic, Rajampeta are routed through the AP Treasury system, primarily the District Treasury / Sub-Treasury mapped to its DDO code, with oversight by the Pay and Accounts Office (PAO), Mangalagiri.

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KEY POINTS AT A GLANCE

#	Key Point	Details
1	Three-Tier Authorization	All salary bills require Maker Checker Approver/DDO workflow before reaching Treasury
2	Regular Bill Window	Monthly salary bills (incl. APCOS outsourced) submitted from 16th to 25th of each month; no submissions permitted after 25th
3	Digital Signature Mandatory	DDO must authenticate salary bills via Biometric/Aadhaar e-Sign before forwarding to Treasury
4	Contract Employees NIDHI Portal	All contract, part-time, guest, and temporary employees to be on-boarded on NIDHI payroll from February 2026 onwards
5	Outsourced Employees APCOS	Outsourced personnel managed through APCOS (apcosapp.apcfss.in); attendance submitted in CFMS; remuneration paid via APCOS current account route
6	CFMS Integrated Platform	Comprehensive Financial Management System integrates budget, expenditure, HR payroll, and receipts across all AP government offices
7	Treasury Approval	Treasury Officer verifies bills, confirms employee data, and passes payment via NEFT/RTGS to employee bank accounts
8	Supplementary Bills	Arrear/supplementary bills generated separately for DA arrears, pay revision benefits, leave encashment, etc.; subject to budget availability check
9	Procurement Payments	Budgetary procurement routed through CFMS Works Module (Phase II); Maker/Checker/DDO/PAO verification mandatory before payment
10	Processing Timeline	Each level (Checker/HoO/HoD) must process within 7 working days; delays attract disciplinary action

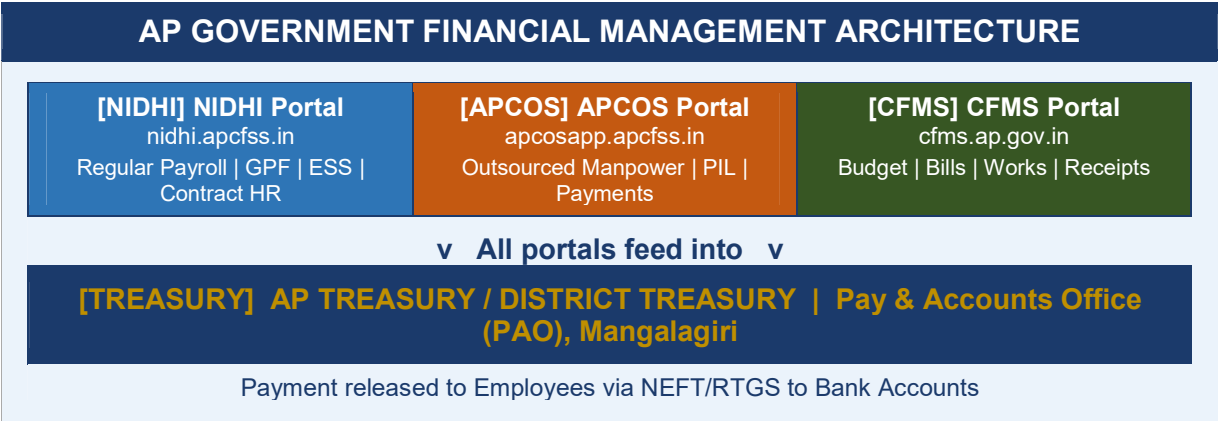
1. SYSTEM OVERVIEW & PORTAL ARCHITECTURE

1.1 Integrated Financial Portal Ecosystem

The Government of Andhra Pradesh operates three primary portals for financial management of government institutions:

Portal	Full Name / URL	Managed By	Primary Purpose
NIDHI	nidhi.apcfss.in	APCFSS	HR & Payroll Regular & Contract salary bill preparation, GPF, ESS, Attendance, Workflow assignment
APCOS Portal	apcosapp.apcfss.in	AP Corporation for Outsourced Services	Outsourced manpower management registration, attendance, payment processing, PIL generation
CFMS	cfms.ap.gov.in / herb.apcfss.in	APCFSS / Finance Dept.	Comprehensive Financial Mgmt Budget, Expenditure, Bill lifecycle, Treasury payment, Receipts, Works Module
AP Treasury	treasury.ap.gov.in	Directorate of Treasuries & Accounts	Verification, passing, and payment of all salary and non-salary bills; pension disbursements

1.2 Architecture Infographic



2. ROLES & RESPONSIBILITIES IN THE WORKFLOW

2.1 Overview of Authorization Roles

The Government of Andhra Pradesh mandates a three-tier maker-checker-approver workflow for all financial transactions. Each role has defined responsibilities and authority levels:

Role	Designated Officer	Responsibilities	Authority Level
MAKER	Junior Assistant / Head Clerk / Dealing Assistant (assigned by HoO in NIDHI)	* Data entry of attendance * Preparing salary claims * Uploading documents * Submitting bills to Checker * Updating loan/deduction details	Initiating authority no approval power
CHECKER	Senior Assistant / Superintendent / Accounts Officer (assigned by HoO)	* Verifying attendance accuracy * Checking claim calculations * Verifying supporting documents * Forwarding or rejecting to Maker * Adding verification remarks	Verification authority forwards or rejects
APPROVER / DDO	Principal (Head of Office) / Drawing & Disbursing Officer (DDO)	* Final sanction of salary bills * Digital signature via Aadhaar/Biometric * Forwarding to Treasury * Certifying Form 47 & schedules * Budget control and HoA verification	Sanctioning authority can approve, reject or return with remarks
TREASURY OFFICER (TO)	Treasury Officer / Sub-Treasury Officer mapped to DDO code	* Audit and verify bills received from DDO * Confirm employee data in portal * Pass payment instructions via NEFT/RTGS * Maintain treasury records	Audit & Payment authority final gateway before bank payment
PAY & ACCOUNTS OFFICER (PAO)	PAO, Mangalagiri nodal officer for DTE institutions	* Confirm sanctioned post strength * Distribute posts to DDOs * Oversight on contract employee on-boarding * Final accounts reconciliation	Oversight & Accounts authority

2.2 Workflow Assignment in NIDHI Portal

The Head of Office (Principal/HoO) is responsible for assigning workflow roles in the NIDHI portal before any payroll processing begins:

- * Login to nidhi.apcfss.in using CFMS ID and Password
- * Click on 'Master Data' tile Select 'Workflow' under 'Others'
- * Select process (e.g., Regular Payroll, Contract Employee Module)
- * Assign MAKER: Select DDO Code Select Org Unit Select employee Save
- * Assign CHECKER: Same process, click 'Checker' tab Assign officer
- * Assign APPROVER: Same process, click 'Approver' tab Assign DDO/Principal
- * The distribution of posts and role assignments is automatically visible to the mapped Treasury Officer / PAO

3. SALARY PROCESSING REGULAR EMPLOYEES

3.1 Overview

Regular employees (Lecturers, Principals, Administrative Staff, Technical Staff, etc.) are permanent government servants governed by AP Service Rules, Pay Revision Commission orders, and AP Treasury Code. Their salaries are processed through the NIDHI CFMS (HERB) Treasury pipeline.

[NOTE] Regular Employee Types at Government Polytechnic, Rajampeta	
* Lecturers (Engineering / Science / Humanities) PRC pay scales	
* Principal / Vice-Principal	
* Workshop Instructor / Laboratory Technician	
* Ministerial Staff: Head Clerk, Senior Assistant, Junior Assistant	
* Subordinate Staff: Attender, Sweeper, Watchman, etc.	
* All are mapped in CFMS HR module under the institution's Org Unit / DDO Code	

3.2 Regular Pay Bill Generation Step-by-Step Flow

STEP	ROLE / PORTAL	ACTION
STEP 1	MAKER NIDHI	Login to nidhi.apcfss.in. Navigate to Payroll Module Attendance. Process attendance for all employees enter claim days and non-claim days (leave, LOP, etc.) for the month.
STEP 2	MAKER NIDHI	Update Loan/Deduction details: Go to Loans section Select DDO Code Enter number of installments, amounts, and loan status for each employee Click Update.
STEP 3	MAKER NIDHI	Review auto-generated Summary: Employee Attendance, Cadre Strength, Employee Pay Summary, DDO Pay Summary, Payroll Rules, and Variation Report. Download Form 47, Pay Slips, Schedule, and Variation Report.
STEP 4	MAKER NIDHI	Change status in Payroll Rules section to 'Submit' Click Submit System redirects to Digital Signature portal. Authenticate via Aadhaar OTP or Biometric device. Bill forwarded to Checker.
STEP 5	CHECKER NIDHI/HERB	Login to herb.apcfss.in (CFMS ID). Navigate: HR & PAYROLL Pay Bill Submission Regular Pay Bill Select DDO & HoA Get Data. Verify all employee data (Earnings & Deductions). Click Action for corrections if needed. Save each corrected record.
STEP 6	CHECKER HERB	After verification, click Save & Next. Review Summary (Cadre Strength, Pay Particulars, Payroll Rules). Verify the bill. Forward to DDO/Approver with verification remarks.
STEP 7	DDO/APPROVER HERB	DDO logs into herb.apcfss.in. Reviews bill forwarded by Checker. Navigate: Expenditure Bill Lifecycle Management Check Bill Details. Select applicable checklist items; mark NA for non-applicable items.
STEP 8	DDO HERB (e-Sign)	Type 'Verified' in notes. Upload scanned copies of Form 47, Form 47 Summary, Schedules, and Variation Statement (PDF <

		1MB each). Attach biometric device Biometric scan for authentication Click 'Save and Forward'.
STEP 9	TREASURY OFFICER	Bill received in AP Treasury system. TO verifies: employee data, cadre strength, HoA mapping, budget availability, deduction schedules. If in order Bill Passed. Payment processed via NEFT/RTGS to individual employee bank accounts.
STEP 10	DISBURSEMENT	Salary credited to employee bank accounts. Pay slips accessible to employees via CFMS Employee Self Service (My Payslip link in CFMS / HERB app).

3.3 Documents Generated for Regular Pay Bills

Document	Purpose	Signed By
Form 47	Main salary bill individual employee wise earnings and deductions	DDO (Principal)
Form 47 Summary	Consolidated pay bill summary for the DDO	DDO (Principal)
Schedule	Deduction-wise schedules (GPF, GIS, IT, LIC, etc.)	DDO
Pay Slips	Individual employee pay slips for the month	DDO/System generated
Variation Report	Differences in pay compared to previous month must be explained	Maker prepares; DDO certifies
Cadre Strength	Statement of sanctioned vs. actual positions filled	HOO/Principal

4. SALARY PROCESSING CONTRACT EMPLOYEES

4.1 Overview

Contract employees (also called 'Contract Lecturers', 'Guest Faculty', or 'Part-time Contract Staff') are temporary employees appointed against sanctioned contract posts. From February 2026, all such employees must be on-boarded onto the NIDHI payroll portal as mandated by the Finance Department circular.

[KEY] Contract Employee On-boarding Process (NIDHI Portal)	
Step 1:	PAO, Mangalagiri confirms sanctioned contract posts for Department of Technical Education
Step 2:	PAO distributes posts to individual DDOs (institution-wise) based on department proposals
Step 3:	DDO (Principal, Govt. Polytechnic Rajampeta) accesses NIDHI Contract Employees Module Process Code 1049
Step 4:	DDO on-boards employees against distributed posts using Aadhaar e-KYC verification
Step 5:	Treasury Officer verifies and confirms on-boarded employees in the portal
Step 6:	After Treasury confirmation, DDO submits monthly salary bills through NIDHI portal

4.2 Contract Employee Salary Bill Flow

STEP	ROLE / PORTAL	ACTION
STEP 1	HOO NIDHI Setup	Head of Office assigns Maker, Checker, and Approver roles for Contract Employee Module via NIDHI Master Data Workflow Select Process Code 1049.
STEP 2	DDO NIDHI	DDO creates/verifies contract post sanctions and distributes posts to the institution's Org Unit (DDO Code). System forwards to Treasury for confirmation.
STEP 3	TREASURY OFFICER	TO verifies and confirms on-boarded contract employee data. Only after confirmation can monthly salary bills be generated.
STEP 4	MAKER NIDHI	Monthly attendance processing: Enter claim days and non-claim days for each contract employee. System automatically calculates net payable amount.
STEP 5	MAKER NIDHI	Verify claim documents and system-generated reports. Submit pay bill to Checker via the portal workflow.
STEP 6	CHECKER NIDHI	Checker verifies attendance records and pay bill calculations. May approve (forward to Approver), reject, or return with remarks to Maker. Processing must be completed within 7 working days.
STEP 7	APPROVER/DDO NIDHI	DDO reviews the bill. Can approve, reject, or return with suggestions. On approval, bill moves to CFMS for Treasury processing.
STEP 8	TREASURY CFMS	Treasury Officer receives, audits, and passes the contract salary bill. Payment released via NEFT/RTGS to employee bank accounts.

4.3 Comparison: Regular vs. Contract Employee Processing

Feature	Regular Employees	Contract Employees
Pay Scale	PRC Pay Scales (Grade Pay + DA + HRA + Other Allowances)	Fixed monthly remuneration as per GO; no DA/HRA
Portal	NIDHI HERB (CFMS) Treasury	NIDHI Contract Module CFMS Treasury
GPF/CPS	CPS (Contributory Pension System) applicable; GPF for pre-2004 employees	Not applicable; only EPF if eligible
Bill Type	Regular Pay Bill (Form 47)	Contract Pay Bill generated via NIDHI Contract Module
Post Sanction	Against sanctioned permanent posts in establishment	Against contract posts sanctioned by PAO, Mangalagiri
Service Rules	AP Service Rules / CCA Rules applicable	Governed by contract agreement and GO terms

5. SALARY PROCESSING OUTSOURCING (APCOS) EMPLOYEES

5.1 Overview of APCOS

The Andhra Pradesh Corporation for Outsourced Services (APCOS) is a Section-8 company incorporated under the Companies Act, 2013, acting as the sole placement agency for outsourced manpower across all AP government departments. APCOS eliminated private outsourcing agencies to ensure transparent, accountable, and time-bound payment of remuneration.

[KEY] Key Facts about APCOS for Govt. Polytechnic Rajampeta	
Portal URL:	https://apcosapp.apcfss.in/Login.do
APCOS headquarters:	2nd Floor, NTR Administrative Block, PNBS, Vijayawada 520001
Typical outsourced roles at Polytechnics:	Data Entry Operators, Record Assistants, Sanitation Workers, Security Guards
Remuneration range:	15,000 to 25,000 per month depending on category
Statutory deductions:	EPF (Employee & Employer contributions), ESI, Professional Tax (PT), GST @ 2% TDS
Bill submission window:	16th to 25th of every month; late submissions not permitted
Attendance:	DDO submits attendance data in CFMS portal for outsourced personnel

5.2 APCOS Payment Process Flow

STEP	ROLE	ACTION
STEP 1	DDO APCOS Portal	Department raises indent for outsourced manpower at APCOS portal (apcosapp.apcfss.in). Indent specifies category, number of posts, qualification, and nature of work.
STEP 2	APCOS HQ	APCOS matches the indent with registered candidates. Generates Placement Intimation Letters (PILs) for selected candidates. PILs downloaded from APCOS portal and distributed to personnel.
STEP 3	DDO APCOS On-boarding	Outsourced personnel join the institution. DDO updates employee details in APCOS portal including Aadhaar, bank account details, EPF/ESI numbers.
STEP 4	MAKER CFMS	DDO/Maker submits monthly attendance details of outsourced personnel in the CFMS portal (within submission window 1625 of month). Attendance is the basis for remuneration calculation.
STEP 5	APCOS / DDO	APCOS portal generates the monthly salary/remuneration bill for outsourced employees based on attendance data submitted in CFMS. DDO verifies the bill.
STEP 6	DDO Statutory Compliances	DDO ensures: EPF contributions deposited, ESI remittances made, PT deducted, GST TDS @ 2% deposited to APCOS current account by 5th of every month.
STEP 7	TREASURY CFMS	Bill processed through CFMS treasury route. Payment credited to APCOS current account. APCOS disburses remuneration to individual outsourced employee bank accounts via NEFT/RTGS.
STEP 8	REPORTING	Any death, termination, resignation, or long absenteeism of

outsourced manpower must be immediately reported to APCOS for record update and replacement process.

5.3 GST & Statutory Compliance for Outsourced Personnel

Compliance	Rate/Requirement	Responsibility
EPF (Employee)	12% of Basic Salary	Deducted from employee salary by DDO
EPF (Employer)	12% of Basic (13% incl. admin charges)	DDO deposits employer's share
ESI	Employee: 0.75%; Employer: 3.25%	DDO deducts & remits to ESIC
Professional Tax (PT)	As per AP PT slab	Deducted from employee salary
GST TDS	2% TDS on APCOS service invoice; file by 5th of month	DDO obtains GSTIN; deposits to APCOS current account; files returns

6. REGULAR BILLS vs. SUPPLEMENTARY BILLS

6.1 Types of Bills

Bill Type	Regular Bill	Supplementary Bill
Definition	Monthly salary bill for current month's pay entitlements	Additional claim for arrears or benefits not included in regular bill
Frequency	Monthly (submitted 16th to 25th)	As and when applicable can be multiple in a year
Typical Purpose	Basic Pay + DA + HRA + Other allowances for the current month	DA arrears, Pay Revision arrears, leave encashment, bonus, special pay arrears
Budget Head	Regular salary budget head (HoA 010 / 011 etc.)	May require separate sanction order referencing GO/Circular
Portal Process	NIDHI HERB Treasury (standard flow)	CFMS Bill lifecycle management separate bill created with supplementary type
Supporting Docs	Form 47, Schedules, Variation Report	GO copy, sanction order, arrear calculation statement, Form 47 for supplementary period
Budget Check	Budget availability auto-checked in CFMS	Budget re-appropriation may be required if head exhausted; DDO must obtain sanction

6.2 Supplementary Bill Generation Process

STEP	ROLE / PORTAL	ACTION
STEP 1	TRIGGER	Government issues GO/circular for DA revision, Pay Revision Commission (PRC) benefits, festival advance, EL encashment, or any other arrear entitlement.
STEP 2	HOO/DDO	Principal (DDO) reviews the GO, calculates arrear quantum for each eligible employee. Prepares arrear statement with period-wise break-up.
STEP 3	MAKER CFMS	Maker logs into CFMS/HERB. Creates a supplementary bill under 'Expenditure' module specifying: Bill Type = Supplementary, HoA, DDO Code, reference to GO.
STEP 4	MAKER	Enters employee-wise arrear amounts, applicable period, and deductions. Uploads arrear calculation statement and copy of the relevant GO as supporting documents.
STEP 5	CHECKER CFMS	Checker reviews arrear calculations against the GO provisions. Verifies employee eligibility and arithmetic correctness. Forwards to DDO with verification certificate.
STEP 6	DDO e-Sign	DDO reviews and applies digital signature (Aadhaar OTP/Biometric). Certifies supplementary bill and forwards to Treasury. Checklist to be completed as in regular bills.
STEP 7	TREASURY OFFICER	TO scrutinizes supplementary bill with reference to: GO cited, budget availability in HoA, correctness of arrear period, and

		TDS/recovery applicability. On satisfaction, passes the bill.
STEP 8	PAYMENT	Arrear amounts credited to employee bank accounts via NEFT/RTGS. TDS on arrears (if IT applicable) calculated and reported in Form 16 / quarterly returns.

[!] Important Notes on Supplementary Bills

- * Income Tax (TDS) on arrears: If DA/pay arrears received in current year relate to prior years, employee can opt for Section 89 relief under Income Tax Act DDO must apply relief in Form 10E before submitting supplementary bill
- * DA Arrears: Whenever Government enhances DA, a separate supplementary bill for DA arrears (from effective date to current month) is prepared
- * PRC Arrears: Post Pay Revision Commission orders, fitment arrears over multiple years are processed as supplementary bills with HoA specifically earmarked
- * Budget Exhaustion: If supplementary claim exceeds current HoA budget, DDO must obtain re-appropriation order or additional budget through DTE before proceeding

7. BUDGETARY PROCUREMENT & NON-SALARY PAYMENTS

7.1 Budget Allocation Framework

Each Government Polytechnic receives annual budget allocations from the Government of Andhra Pradesh under specific Heads of Account (HoA). The Principal (DDO) is responsible for managing expenditure within these allocations in CFMS.

HoA Category	Typical Sub-heads	Managed Through
Salaries (010)	Pay, DA, HRA, CPS employer, GIS	NIDHI HERB Treasury (regular payroll)
Wages (011)	Daily-wage/contingent workers	CFMS Bill lifecycle Treasury
OE (013)	Office expenses: stationery, printing, postage	CFMS Expenditure module Treasury
Maintenance (059)	Building maintenance, equipment repair, furniture	CFMS Works Module Phase II PAO/Treasury
Lab Equip./Library	Purchase of lab equipment, books, software	CFMS Procurement/Expenditure Treasury
Scholarships/Fees	Student scholarships, exam fees, refunds	CFMS Beneficiary Management Treasury

7.2 Procurement Payment Process Works Module

All procurement and works-related payments (civil works, equipment, maintenance contracts) are processed through the CFMS Works Module Phase II:

- * Maker, Checker, Approver/DDO, and PAO must all manually verify: (i) correctness of Estimate & Agreement rates, (ii) M-Book values, and (iii) Memo of Payment & Recoveries before approving documents or submitting bills
- * Manual verification is mandatory at every level system auto-checks are supplementary, not substitute
- * Works bills routed: Maker (prepares MB entry) Checker (verifies MB) DDO (approves, e-signs) PAO (countercheck) Treasury (payment)

7.3 Non-Salary Contingent Bill Process (CFMS)

STEP	ROLE	ACTION
STEP 1	MAKER CFMS	Login to CFMS (herb.apcfss.in). Navigate to Expenditure Create Bill. Select bill type (Office Expenses, Maintenance, TA, Medical, etc.), DDO Code, HoA.
STEP 2	MAKER	Enter vendor/payee details, amount, purpose, and GST details. Upload supporting vouchers/bills/invoices (scanned PDF < 1MB). Submit to Checker.
STEP 3	CHECKER	Verify vendor bills against claim, check HoA, budget availability, and statutory deduction applicability (TDS, GST-TDS). Approve/return.
STEP 4	DDO e-Sign	DDO reviews, applies Aadhaar OTP/biometric digital signature,

		certifies the contingent bill, and forwards to Treasury.
STEP 5	TREASURY	Treasury Officer audits: vendor details, GSTIN, TDS certificates, HoA adequacy. Passes bill. Payment to vendor via NEFT/RTGS.

7.4 Budget Monitoring DDO Responsibilities

- * Monitor budget utilization monthly via CFMS Department Expenditure Budget vs. Actuals report
- * Ensure expenditure does not exceed allotted budget under each HoA without re-appropriation sanction
- * Obtain Reappropriation Orders from DTE/Finance when a sub-head is exhausted
- * Submit monthly expenditure statements and utilization certificates to DTE
- * Treasury provides DDO-wise expenditure reports accessible in CFMS for reconciliation

8. AP TREASURY APPROVAL PROCESS FOR GOVT. POLYTECHNIC, RAJAMPETA

8.1 Treasury Mapping

Government Polytechnic, Rajampeta is mapped to the District Treasury / Sub-Treasury in Annamayya district (erstwhile YSR Kadapa). All bills submitted by the DDO (Principal) are processed through this Treasury. The oversight authority is the Directorate of Treasuries & Accounts (DTA), Vijayawada.

Authority	Role in Approval Chain
Principal, Govt. Polytechnic Rajampeta	DDO Initiates, certifies, and digitally signs all salary and non-salary bills
Sub-Treasury / District Treasury, Annamayya	First-level Treasury scrutiny verifies employee data, budget heads, and passes bills for payment; processes NEFT/RTGS to employees/vendors
Directorate of Treasuries & Accounts (DTA)	Oversight monitors DTAOs across districts; reviews contract employee confirmation timelines; disciplinary oversight
Pay & Accounts Office (PAO), Mangalagiri	Confirms contract post sanctions; oversees on-boarding process; final accounts reconciliation for DTE institutions
Finance Department, GoAP	Issues GOs for pay revision, DA, special payments; approves supplementary budget if required

8.2 End-to-End Treasury Approval Flow

TREASURY APPROVAL FLOW GOVT. POLYTECHNIC RAJAMPETA
STEP 1 MAKER prepares bill in NIDHI / CFMS [PEN] Attendance + Pay Data Entry Submission to Checker
STEP 2 CHECKER verifies bill [OK] Verification of attendance, calculations, HoA Forward or Return
STEP 3 DDO/PRINCIPAL approves & e-Signs [SIGN] Aadhaar OTP / Biometric authentication Digital signature applied
STEP 4 Bill transmitted to CFMS [PC] Bill lifecycle visible in CFMS; bill forwarded to mapped Treasury
STEP 5 SUB-TREASURY OFFICER scrutinizes [TREASURY] Verifies employee data, cadre, budget, deductions, vendor details
STEP 6 TO passes the bill Bill passed Payment instructions generated in Treasury system
STEP 7 NEFT/RTGS payment [PAY] Salary/wages credited to employee bank accounts on working day
STEP 8 RECONCILIATION [CFMS] DDO reconciles treasury pass book with CFMS expenditure records monthly

9. BRIEF SUMMARY

[KEY] EXECUTIVE SUMMARY
Government Polytechnic, Rajampeta operates an integrated digital financial management system encompassing three categories of personnel:
REGULAR EMPLOYEES: Permanent govt. servants processed through NIDHI HERB (CFMS) AP Treasury pipeline. DDO (Principal) serves as Drawing & Disbursing Officer responsible for all salary certifications with biometric/Aadhaar digital signature.
CONTRACT EMPLOYEES: Temporary staff on-boarded onto NIDHI Contract Module from February 2026 onwards. Posts sanctioned by PAO Mangalagiri, confirmed by Treasury Officer. Monthly attendance-based payroll generated automatically.
OUTSOURCED PERSONNEL (APCOS): Managed through APCOS portal (apcosapp.apcfss.in). Attendance submitted in CFMS between 16th-25th monthly. Remuneration routed via APCOS current account; statutory compliances (EPF, ESI, PT, GST TDS 2%) mandatory.
THREE-TIER AUTHORIZATION: Maker (data entry & submission) Checker (verification) Approver/DDO (sanction with digital signature) is mandatory for all transactions. Treasury Officer is the final audit gateway before payment.
REGULAR vs. SUPPLEMENTARY BILLS: Regular bills cover current month entitlements; supplementary bills address arrears (DA revision, PRC benefits, EL encashment) with mandatory GO reference and separate Treasury scrutiny.
PROCUREMENT & NON-SALARY PAYMENTS: Processed through CFMS Works Module Phase II (for capital/maintenance) or Contingent Bill module (for OE). Manual verification of M-Book values, rates, and payment memos is mandatory at all levels.
ALL PAYMENTS are ultimately processed through the District Treasury / Sub-Treasury, Annamayya, with oversight by DTA, Vijayawada, and PAO, Mangalagiri, ensuring accountability and compliance with AP Financial Code and Treasury Code.

10. QUICK REFERENCE PORTAL LOGIN & KEY CONTACTS

Portal / Resource	URL / Contact	Purpose
NIDHI Portal Login	https://nidhi.apcfss.in/login	Regular & contract payroll, GPF, ESS, attendance, workflow assignment
APCOS Portal Login	https://apcosapp.apcfss.in/Login.do	Outsourced employee management, PIL, indent raising
CFMS Portal	https://cfms.ap.gov.in/	Comprehensive financial management budget, expenditure, receipts
HERB (CFMS Login)	https://herb.apcfss.in	Bill submission, Regular Pay Bill, Bill lifecycle management
AP Treasury	https://treasury.ap.gov.in/	Pension portal, treasury records, DDO services
CFMS Help Desk	https://srts.apcfss.in	CFMS support ticket system for issues
APCOS Grievance	apcosgrievance@gmail.com	APCOS complaint and grievance redressal
DTAO, Annamayya Dist.	District Treasury & Accounts Office, Rajampeta area	Treasury Officer for bill scrutiny and payment for GP Rajampeta
PAO, Mangalagiri	Pay & Accounts Office, Mangalagiri (DTE nodal)	Contract post confirmation; accounts reconciliation for DTE institutions

10.1 Frequently Used Forms & Documents

Form/Document	Description	Generated In
Form 47	Main salary bill for regular employees	NIDHI/HERB system
Form 47 Summary	Consolidated DDO-level pay bill summary	NIDHI/HERB system
Variation Report	Month-on-month salary variation with explanations	NIDHI auto-generated
Cadre Strength Statement	Sanctioned vs filled posts by category	CFMS HR Module
Pay Slips	Individual monthly salary slips for each employee	CFMS / My Payslip app
Schedule of Deductions	GPF, GIS, CPS, LIC, IT, Court attachment schedules	NIDHI/HERB
Form 16	Annual TDS certificate for income tax purposes	DDO generates via CFMS / IT module
PIL (Outsourced)	Placement Intimation Letter for APCOS outsourced personnel	APCOS portal
MB (Measurement Book)	Works module recording of work done for civil/maintenance works	CFMS Works Module Phase II

This document is prepared for reference and training purposes for officers and staff of Government Polytechnic, Rajampeta. For official queries and latest circulars, always refer to the CFMS portal (cfms.ap.gov.in), APCFSS official communications, and Finance Department GOs issued by the Government of Andhra Pradesh.

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