

Code Vol.I read with Appendix 5 and 7 of A.P.Financial Code Vol.II to create and fill the posts on contingent basis. Hence, the Heads of offices should not create and fill the posts on contingent basis until further orders are issued from this office.

All the officers are requested to follow the above instructions scrupulously.

Sd/-H.K.Desai,  
for Prl.Chief Conservator of Forests.

To  
All the Conservators of Forests & Divl.Forest Officers.

GOVERNMENT OF ANDHRA PRADESH  
FOREST DEPARTMENT

Ref.No.105408/88/N3, Office of the Prl.Chief Conservator  
Dated:21.7.1990. of Forests, A.P. Hyderabad.

Sri Pushp Kumar, IFS.,  
Prl.Chief Conservator of Forests.

CIRCULAR NO.12/90.

Sub:-Forest Accounts-Introduction of pre-audit system of payments in Forest Dept. for incurring expenditure-Change of procedure from 1.4.1989-Instructions-Issued.

Ref:-1.G.O.Ms.No.337, EFES&T(For.III)Dept.,dt.19.12.88. communicated in this office Ref.No.105408/88/N3, dt.30.12.1988.

2.Minutes of the meeting of A.Os communicated in this office Ref.No.105408/88/N3,dt.9.2.89.

\*\*\*

In the G.O. cited, orders were issued dispensing with the procedure prescribed in the A.P.Forest Dept.,Code.A.P. Financial Code, A.P.Accounts Code of payment of pay bills, T.A. Bills, Contingent Bills, Loans and Advances etc.by the Divl.Forest Officers. The Divl. Forest Officers and other drawing and disbursing officers in the Forest Dept., have to present the bills in the Treasury and get payments w.e.f. 1.4.1989. The officers of Forest Dept., who are hitherto Treasury officers, should not perform the duties of Treasury Officers w.e.f. 1.4.1989 in respect of these payments. The present arrangements of preparing and presenting the bills to the Divl.Forest Officers etc. and passing of the bills by them will continue, while their admission and payment will vest in the Treasury Officers concerned w.e.f. 1.4.1989.

2. The system of presenting the bills, for and allowances, T.A., Contingencies, Loans and Advances and other Misc., payments etc., is now to the Forest Dept., on and from 1.4.89, the drawing officers have to present the bills in the District or Sub-Treasuries situated in their Head

Cond....

quarters. In respect of Range establishment bills, the Range Officers will prepare the bills and submit them to the drawing and disbursing officers concerned to pass them and endorse the passed bills in favour of the Range officers, who will present in the Sub-Treasury or the District Treasury, as the case may be whichever is nearer to the Range Headquarters and get the payments. The Drawing and Disbursing Officers will furnish to the District Treasury Officers concerned, a list of Ranges connected with their Headquarters and nearest sub-Treasury or Treasury, in which each of the Range Officers, have to present the bills, so that the District Treasury Officer concerned may issue suitable instructions to his office, as well as to the Sub-Treasury Officers, for admitting the claims on the bills presented by the Range Officers.

3. Tach Unit Officer i.e. the Divisional Forest Officer or the Drawing Officer concerned shall furnish the particulars of the establishment of the Division office (i.e.) permanent temporary, Plan and Non-Plan etc. separately to the Treasury/Sub-Treasury Officers concerned, to whom the claims on proposed to be presented in the District to enable them to post the strength etc. in their registers to admit the claims on the passed bills. The particulars furnished to the Sub-Treasuries should be intimated to the District Treasury Officers concerned also.

4. The Divl. Forest Officers and other drawing officers of the Forest Department, on receipt of the budget distribution from the Chief Conservator of Forests duly approved by the Director of Treasuries and Accounts shall distribute the budget Sub-Treasury wise in respect of each office or Range under the relevant Head of Account and furnish the same to the Sub-Treasury Officer or the District Treasury Officer to facilitate watching the progress of expenditure by them. The distribution of budget to all detailed heads except the following heads which will not come under the purview of the payments by the Treasury should be made and communicated to the concerned Treasury/Sub-Treasury 130 Major Works, 140 Minor works; 170 Maintenance.

5. The Drawing and Disbursing officers have to maintain from 1.4.1989, two cash books (i.e.) the existing Divl. Cash Book, for which the Cheques are issued by the Drawing Officers for the works and other items pertaining to works, and another Misc. Cash Book prescribed in Service Register, under Treasury Rule 10. The Drawing and Disbursing Officers have to follow the procedure prescribed in the relevant Codes and Manuals in respect of pre-audit payments and the procedure prescribed in Account Code Vol. III, in respect of post audit accounts for the cheques issued by the Forest officers.

6. In respect of the Bills presented in Treasury, a bill Register and other Registers have to be maintained in each Unit in accordance with the Rules in the A.P. Account, Financial and Treasury Codes, in Division and where necessary

Cond...



in the Range and other offices also. The progress of expenditure has to be recorded in the control Register and it should be reconciled with the figures, presentation of bills and maintenance of bill book and other registers, permanent advance register and register of contingencies, register of undisturbed pay, acquittances etc., are given in the relevant Financial, Accounts and Treasury Codes and they should be followed strictly. The Conservator of Forests except the Conservator of Forests, State Trading Circle, Hyderabad ~~and~~ and Field un-used cheque books to the Treasuries and remit the cash balance, if any, as on 31.3.89, in the Treasury as they would come under pre-audit procedure from 1.4.1989. Such of the Officers, who have the permanent advance to meet the contingent expenditure, such officers need not remit the permanent advance amount available with them as on 31.3.1989. For such of the officers these who had not permanent Advance the Government have sanctioned permanent Advance, the orders were communicated.

7. If there is any doubt in the preparation, presentation and drawal of bills in the Treasury and the maintenance of cash book and other relevant registers, regards as well as office copies of bills and vouchers under the pre-audit register, the Treasury Officers may be consulted and advice obtained.

8. The minutes of the meeting communicated by the Pri. Chief Conservator of Forests in this office Ref.No.105408/88-N2, dt.9.2.89 are only guidelines. Wherever they are in consistent with the prescribed rules and procedures, the prescribed rules and procedures only, should be adopted.

9. If any procedural inconvenience is noticed, the Divl. Forest Officers etc. may contact the District Treasury Officers concerned and obtain their advance to implement the new system.

Sd/-Pushp Kumar,  
Pri. Chief Conservator of Forests.

To  
All Officers in Distribution List 'A'

\* booked by the District Treasury Officers every month.  
The preparation, passing and.