

**Miscellaneous items: - (Frequent objections noticed on  
pensions/Deposits/CPS/Passing of bills and Treasury  
Maintenance)**

**A. BILLS**

1. Non-routing of Bills by the DDOs through TBRs. (Treasury Bills Register)
2. Non-deduction of IT at source u/s 194 C of IT Act.. Filing of IT Returns, Furnishing of BIN Numbers to DDO's and Form-16 to Employees & Pensioners.
3. Irregular pay fixation arrears (Ex. UGC Pay scales 2006)
4. Irregular payment of EHCA (Emergency Health care Allowance) & PG allowance to certain teaching doctors & M.O of Homeo dispensaries.
5. Inadmissible amount under Booster Scheme and Non-recovery of penal interest  
from the Final payments of GPF in cases pointed by AG.
6. Allotment of more than one DDO code to certain DDOs under IMPACT package.
7. Incorrect booking of Voted expenditure under Charged section of accounts.
8. Non-obtaining of DC Bills for amount drawn against AC Bills.
9. Budget v/s Expenditure:-DDOs incurring expenditure more than the budget allotted.
10. Huge balances kept idle in CINB Account. Maintenance of CINB Account / e-mudra Digital Certificate mode payments.
11. Delay in authorization of G.P. Final withdrawal cases
12. Irregular passing of Encashment of Leave ( Surrender leave ) bills.
13. Non-recovery of Salary Advance paid.
14. Non-verification of arithmetical accuracy of all bills.
15. Non-checking of mandatory recoveries from the bills.

16. Review of pendency of bills in the processing system.
17. Discrepancy in payments – E-scrolls. v/s Treasury data.
18. Non-deduction of Standard License Fee from occupant of Govt. Accommodation.
19. Wrong classification recovery of pay and allowances to Judicial Officers under deposit heads.
20. Acceptance of bills of dropout DDOs in IMPACT package.
21. Non-maintenance of Fly leaf Audit Registers in r/o DDOs of Police Dept.
22. Capturing of GPF Subscription in HRMS package.
23. Transfer of balances to Regular GPF on promotion of the subscriber – delay in communicating transfer of balance details by DDO/DTO after allotment of GPF Account number by AG.
24. Double T.O.B. authorization for the same subscriber and non-computing of interest up-to the date of re-issue of TOB authorization.
25. Misclassification of GPF subscriptions and loan recoveries into regular GPF from other heads.
26. Contribution of GPF subscription less than the minimum basic pay.
27. Drawal of advances and withdrawals in excess of available balances.
28. Withdrawals :- Temporary /Part Final Withdrawal:- Non-commencement of recovery of installments in respect of Temporary Advances.
29. Deficiencies/ Delay in finalizing/ authorizing of GPF final withdrawal cases.
30. Non-preservation of regular GPF authorizations in Treasury.
31. Improper assessment of Anti-fraud mechanism / policies and practices in DTO. Suggestions are required on Anti-Fraud Policy of the Treasury Department
32. Non-utilization of Budgeted funds by DDOs
33. Non-maintenance of Post – Audit objection register.
34. Non-observance of provision of G.O.Ms.No. 489, Finance (TFR) Department, dated 8-12-2008 for purchase of stores.

35. Improper maintenance of records of CSS Compulsory Saving Scheme (CSS) accounts
36. Non-maintenance of post audit objection registers
37. Payment of DA and HRA to Contract Employees,
38. Irregular drawal of rural allowance in municipal limits.
39. Non-adherence of procedure laid down in GO.Ms.No.323 for maintenance of AP.State Insurance Scheme introduced with effect from 01-11-1984
40. Bills passed without budget provision
41. Non observance of provisions of AP Account Code with regard to scrutiny of sub-treasury vouchers at DTOs.
42. Deficiencies in Impact Package: (a) AC bills and DC bills controls (b) No provision for lapsing of Personal Deposits (c) No provision for accounting of recoveries of staff loans Exp. APGLI loan etc. (d) HRA ceilings etc.
- 43 .Short deduction of GPF subscriptions.

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**B. PENSIONS**

1. Delay in payment of 1st Pension Payments .
2. Non-capturing of Date of birth of the family pensions in data base.
3. Non-Recovery of excess paid pensions.
4. Non-consolidation of pension under RPS-2015.
5. Medical Allowances not paid to the pensioners.
6. Early restoration of CVP & Non-recovery of CVP (Commuted value of pension) Excess payment due to premature restoration of commuted portion.
7. Detection & Reporting of Undrawn pensions for more than one / three years.
8. Discrepancies in payment of pensions & obtaining Life certificates.
9. Electronic Clearance System (ECS) Mode Pension Payments in the Districts  
– Pros and Cons.
10. Communication of GPF and Pension Payment Orders to the newly created Districts.
11. 11. Irregular payment of AQFP(Addl Quantum Family pension)+DR
12. 12.Excess payment of pension EFP(Enhanced Family pension) beyond the time limit
13. 13. Non-obtaining of Strong room fitness certificate from EE, R&B.

14. Incorrect booking of expenditure on pensions of AIS Officers under MH. 2071 instead of MH 8658 resulting in loss to State Government.
15. Payment of pension beyond the jurisdiction of TOs/DTOs.
16. Proper Cancellation and return of PPOs, Payment of pension without valid PPO and retention of PPOs of Undrawn pensioners.
17. Delay in making the payment of Obsequies Charges
18. Incorrect retention of Safe Custody articles for more than three years.
19. Non allotment of Permanent Retirement Account Number (PRAN). CPS Legacy data Upload. CPS Final cases. CPS Grieviences raised by Subscribers in NSDL Website.
20. Stamps lying in the Treasury and non conducting of physical verification of stamps/Cheque books.

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**C. DEPOSITS**

1. Maintenance of PD Accounts. - Variations between System balances and Manual ledger (Form 22) balances.
2. Non-reimbursement of Interest on ZillaParishad Provident Fund on yearly basis
3. Reconciliation of balances under Deposit Heads./Non-lapsing of Deposit amounts / Minus balances in PD Accounts.
4. Incorrect drawal of funds-Village Panchayat fund under 8448-109-01-002
5. Non-receipt of CABs(certificate of acceptance of Balances) from PD Administrators.
6. Non-issue of stop payment orders by Treasury Officers whenever required resulting in drawal of amounts by PD Administrators.
7. Allowing Drawal of Self cheques and parking of funds outside the PD Account (Ex;- Mahatma Gandhi University, Nalgonda 2012-13).

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**D. MAIN ACCOUNTS**

1. Irregularities in maintenance of GPF accounts of Class IV employees, missing debits/ withdrawals.
2. Incorrect booking of Voted expenditure under Charged section of accounts.
3. Budget v/s Expenditure:-DDOs incurring expenditure more than the budget allotted.
4. Delay in authorization of G.P. Final withdrawal cases
5. Persistent misclassification of regular insurance amount under 'AIS" GIS – 8658-123'
6. 40.Unauthorized operation of unclassified suspense head 8658-00-102-01
7. Wanting vouchers
8. Incorrect booking of expenditure on pensions of AIS Officers under MH. 2071 instead of MH 8658 resulting in loss to State Government.
9. Wrong classification of bills
10. Discrepancies under RBD (Reserve Bank Deposits)
11. Non-adherence to Government instructions regarding remittance of undisbursed amounts to Government Account by DDOs.
12. Improper maintenance of GPF nomination details
13. Fraudulent withdrawal from GPF more than the subscriptions.

14. Transfer of balances to Regular GPF on promotion of the subscriber – delay in communicating transfer of balance details by DDO/DTO after allotment of GPF Account number by AG.

15. Accumulation of GPF un-accounted suspense of Credits and Debits.

15. Deficiencies in Impact Package: (a) AC bills and DC bills controls (b) No provision for lapsing of Personal Deposits (c) No provision for accounting of recoveries of staff loans Exp. APGLI loan etc. (d) HRA ceilings etc.

16. PD Portal Balance updation issues.

17. PD Portal HOA updation issues.

18. PD Portal DDOs porting issues