



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL(A&E)
ODISHA, BHUBANESWAR.**

**Report on the Annual
Review on the working of
Treasuries in Odisha
2012-2013**

TABLE OF CONTENTS

Para	Subject brief	Page No.
Part -I		
1.1	Introductory	1
1.2	Organization Set up of DTI	1
1.3	Disposition of Treasury Staff	1
Part –II		
2.1	Increase in Suspense Balance	2
2.1.1	List of Vouchers having arithmetic inaccuracy.	3
2.2	AC Bills outstanding for settlement.	3
2.3	Outstanding balances under Treasury Suspense due to difference noticed between figures incorporated in Treasury list of payments /cash Accounts and corresponding schedule of payment /Cash Account	3
2.4	Wrong inclusion of transactions under GPF (State)	4
2.5	Outstanding pension claims from CPAO New Delhi	5
2.6	Non-submission of schedules/Challans in support of GPF /HBA/MCA recoveries	5
2.7	Delay in rendition of Accounts	6
2.8	Requisition for correction of Accounts	7
2.9	Non-submission of Lapsed Deposits Statements	7
2.10	Non-submission of ± memoranda	8
2.11	Non-submission of Annual Balance Certificate under deposit heads of account and other heads of Account	9
Part –III		
3.1	Status of Inspection of Treasuries	9
3.2	Outstanding Paras	9
3.3	Irregular payment of pension benefits without exercising proper checks	10
3.3.1	Excess payment of Pension and Gratuity	10
3.3.2	Un-drawn Pension/unauthorized retention of closed PPOs	12
3.3.3	Non-conducting of police enquiry in respect of non-appearing pensioners	12
3.4	Retention of Time barred GPO authority	13
3.5	Stamp Account	14
3.6	Irregularities in maintenance of PL Accounts	15
3.7	Retention of huge balance in P.L Accounts of Administrators	15
3.8	Inspection of Strong Room and Issuance of Safety Certificate	16

3.9	Rolling of unutilized funds under 8443- Civil Deposit -800-Other Deposit	16
3.10	Issue of CTR/CTI neglected	17
3.11	Irregular honouring of A.C Bills	18
3.12	Delay in rendition of LIC Premium Schedules	19
3.13	Reconciliation of Court Deposits	19
3.14	Annual Verification of Valuables, deposited in the Treasuries	19
3.15	Improper maintenance of issue register of Book of Drawal	20
3.16	Improper maintenance of Bill Transit/Token Register/proper accountal of Tokens	20
3.17	Improper maintenance of Advice /Challan /Pension Enfacement Register	20
3.18	Miscellaneous Irregularities /Treasury Establishment	21

Annexure		
Annexure-A	List of Dist- Try /Spl- Try/Sub-Try	22
Annexure-B	List of Wanting Vouchers in the year of 2012-2013.	26
Annexure-C	List of vouchers having Arithmetical Inaccuracy for 2012-2013.	38
Annexure-D	A.C Bills outstanding for settlement.	39
Annexure-E	Wrong inclusion of transactions under GPF (State)	40
Annexure-F	Amount not recouped by CPAO, New Delhi during the year 2012-2013	43
Annexure-G	Wanting/Incomplete Challans from Treasury	44
Annexure-H	Delay in Rendition of Treasury Accounts for the year 2012-2013	50
Annexure-I	No. of Requisition for Correction of Accounts received from Treasuries during 2012-2013.	54
Annexure-J	Wanting of Lapsed Deposit Statement Under the Head of Account "8443"- Civil Deposit -101-Revenue Deposit,103-Security Deposit, 104- Civil Court Deposit, and 105- Criminal Court Deposit. As on 31.03.2013.	55
Annexure-K	Wanting ± memo for the year 2012-2013 under the Head of Account -8448	58
Annexure-K-I	Wanting ABC for the year 2012-2013 under the Deposit Head of Account	62

Appendix		
Appendix-I	List of Dist Treasuries / Spl Treasuries / Sub Treasure inspected during 2012-13	67
Appendix -II	List of outstanding IRs and Paras upto the year 2012-2013	69
Appendix –III-A	Excess payment due to wrong calculation.	73
Appendix –III-B	Excess payment due to delayed commencement of reduced Pension	75
Appendix –III-C	Excess payment of Family Pension due to enhance rate beyond stipulate paid	78
Appendix –III-D	Excess payment due to miscellaneous reasons.	79
Appendix -IV	Huge retained Stamps/Unserviceable/Un-used/damaged stamps	80
Appendix -V	Unspent balances under the schemes which were defunct for more than three full financial years as on 01.04.2012.	81
Appendix -VI	Safety Certificate not Obtained	87
Appendix -VII	Non-issue /Delay in Issue of CTR/CTI	88
Appendix -VIII	Non-verification with Court Extracts.	89
Appendix -IX	Non-Verification of Valuables.	90
Appendix -X	Improper maintenance of Book of drawals	91
Appendix -XI	Improper maintenance of Bill Transit cum Token Register	92
Appendix -XII	Improper maintenance of Advice /Challan Register	93

PREFACE

The Annual Review report on the working of the Treasuries in **ODISHA** for the year 2012-2013 is prepared as required under paragraph 20.17.11 of Manual Standing Orders (A&E) Vol-I. The Report contains 3 (three) parts.

Part-I Introductory, Organizational Set up & Disposition of staff.

Part-II Irregularities noticed during the course of accounting of the initial records rendered by the Treasuries.

High risk issues:-

1. Increase in Suspense Balance
2. List of Vouchers having arithmetic inaccuracy.
3. AC Bills outstanding for settlement.

Medium risk issues:-

1. Outstanding balances under Treasury Suspense due to difference noticed between figures incorporated in Treasury list of payments /cash Accounts and corresponding schedule of payment /Cash Account
2. Wrong inclusion of transactions under GPF (State)
3. Outstanding pension claims from CPAO New Delhi
4. Non-submission of schedules/Challans in support of GPF /HBA/MCA recoveries
5. Delay in rendition of Accounts

Low risk issues:-

1. Requisition for correction of Accounts
2. Non-submission of Lapsed Deposits Statements
3. Non-submission of \pm memoranda
4. Non-submission of Annual Balance Certificate under deposit heads of account and other heads of Account.

Part-III

Irregularities noticed during local Inspection of Treasuries.

High risk issues:-

1. Outstanding Paras
2. Pension related issues/ Excess payment of Pension and Gratuity
3. Irregular payment of pension benefits without exercising proper checks
4. Retention of Time barred GPO authority
5. Stamp Account
6. Irregularities in maintenance of PL Accounts
7. Retention of huge balance in P.L Accounts of Administrators.

Medium risk issues:-

1. Un-drawn Pension/unauthorized retention of closed PPOs
2. Inspection of Strong Room and Issuance of Safety Certificate
3. Rolling of unutilized funds under 8443- Civil Deposit -800-Other Deposit

Low risk issues:-

1. Non-conducting of police enquiry in respect of non-appearing pensioners
2. Issue of CTR/CTI neglected
3. Irregular honouring of A.C Bills
4. Delay in rendition of LIC Premium Schedules
5. Reconciliation of Court Deposits
6. Annual Verification of Valuables, deposited in the Treasuries
7. Improper maintenance of issue register of Book of Treasuries
8. Improper maintenance of Bill Transit/Token Register/proper accountal of Tokens
9. Improper maintenance of Advice /Challan /Pension Enfacement Register
10. Miscellaneous Irregularities /Treasury Establishment

The observations have been classified into high, medium and low risk and are intended to draw the attention of State Government and Departmental authorities so that corrective action can be taken on the basis of the risk assessment.

I hope, this compilation will help as a guide for ensuring an effective system of Treasury administration and improve the efficiency and accuracy of the Govt. accounts.

Pr. Accountant General

Bhubaneswar

Dated the , 2013

**Report on the Annual Review on the working of Treasuries in ODISHA for the year
2012-2013**

Highlights

01. Debits relating to AEIPF (TPF) wrongly booked under the Major Head 8009-GPF-101 GPF (State) **(Para 2.4)**
02. Wanting DC Bills against advances drawn in AC Bills. **(Para 2.2)**
03. Outstanding Pension claims awaiting reimbursement from CPAO/Defence/ Railways. **(Para 2.5)**
04. IRs & Paras relating to Treasury Inspection unsettled awaiting Compliance. **(Para 3.2)**
05. Excess payment of pensionary benefits paid to the pensioners awaiting recovery. **(Para 3.3)**
06. Heavy stock of stamps including unserviceable and damaged Stamps. **(Para3.5)**
07. Rolling of huge balance under 8443- Civil Deposit-800-Other Deposits. **(Para 3.9)**
08. Retention of huge balance in the P.L. Accounts of the Administrators. **(Para3.7)**
09. Inoperative P.L. Accounts not closed after the stipulated periods. **(Para 3.6)**

**ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES IN ODISHA FOR
THE YEAR 2012-2013**

PART-I

Introductory :

1.1 In the State of Odisha all financial transactions and accounting are carried out through Treasuries / Spl Treasuries / Sub-Treasuries.

On behalf of Govt. of Odisha, all moneys are collected, disbursed and accounted for through the Treasuries. The paramount responsibility for proper and effective functioning of the system are bestowed upon the Treasuries. Any failure on part of the Treasuries would undermine the fiscal management of the State. With a view to ensuring proper working of the Treasuries, the Pr. Accountant General (A&E), Odisha conducts regular inspection of the Treasuries every year and brings out an Annual Report summarizing the results of such inspection. The Annual Report on the working of the Treasuries for the year 2012-2013 has been prepared incorporating brief analysis of the deficiencies and irregularities noticed during compilation of accounts in the Office of the Pr. Accountant General (A&E), Odisha and those noticed during inspection of the Treasuries.

Some of the deficiencies and irregularities though reflected in the earlier Reports too, have not yielded tangible results, exhibiting lack of concern regarding healthy financial management by the Treasuries.

1.2. Organizational set up : -

In Odisha, there are 30 District Treasuries, 9 Special Treasuries and 127 Sub-Treasuries, a list of which is given in **Annexure -‘A’**. These Treasuries are administratively controlled and supervised by the Director of Treasuries and Inspection, Odisha, Bhubaneswar.

In order to improve quality in accounts and to cope with the present day computerized environment, all the Treasuries in State of Odisha have been computerized. The computerized Treasury System is controlled by the Odisha Treasury Management System at Bhubaneswar. One CYBER Treasury has started functioning with effect from 24.02.2010 at Bhubaneswar having the status of a Special Treasury to collect receipts of the State Government electronically.

1.3. Disposition of Treasury staff : -

The position of Treasury personnel as received from the Director of Treasuries and Inspection, Odisha for the last 5 successive years is as under.

Year	Sanctioned strength	Men-in position	Trained	Untrained
2008-09	913	693	609	84
2009-10	913	679	599	80
2010-11	917	710	687	23
2011-12	915	743	549	194
2012-13	918	690	521	169

It is imperative to have adequate trained manpower for correct and complete accounting of transactions.

PART –II

2.1 Increase in Suspense Balance: -

In the course of compilation of Treasury accounts, it was noticed that in a number of cases, the paid vouchers were not submitted along with payment schedules which resulted in accumulation of **Objection Book Suspense** of this office. The accounts, thus, fail to present a true and fair view of the accounts of the State and fraudulent drawals, if any, from the Treasuries remain undetected. A Statement of such wanting paid vouchers for the year 2012-2013 is shown in **Annexure-‘B’**.

It was found that out of total OB Suspense of `6,38,46,825 during 2012-13 ,OB Suspense of ` 4,06,13,114 relates to 6 District Treasuries which failed to submit paid vouchers along with payment schedules resulting in huge accumulation of OB Suspense as detailed below.

Sl. No.	Name of the District Treasury	No. of vouchers	Amount in `
1.	Sambalpur	90	1,25,79,214.00
2.	Mayurbhanj	29	1,21,06,214.00
3.	Keonjhar	16	55,30,810.00
4.	Jajpur Road	5	39,79,138.00
5.	Gajapati	10	38,70,793.00
6.	Dhenkanal	14	17,03,766.00
7.	Jagatsinghpur	9	8,43,179.00
	Total	173	4,06,13,114.00

In this connection provisions of SR-31 to 34 of OTC have to be followed which lay down the procedure regarding submission of Accounts. Intentional / deliberate delay in submission of vouchers with list of payments should be discouraged.

2.1.1 List of Vouchers having arithmetic inaccuracy.

The Treasuries are required to check the correctness of arithmetical calculation of the bills before those are passed for payment as per provisions of Odisha Treasury Code. But it was noticed that the Treasuries failed to exercise such routine checks in the cases illustrated in **Annexure-C**, as a result of which the discrepancies had to be kept under suspense, pending receipt of clarification from the Treasury Officers / Drawing and Disbursing Officers concerned.

It was seen that in case of Angul District Treasury there was a difference of `21,05,000 during the month Nov'2012 between SOP amount and voucher due to failure of the Treasury Officer in exercising proper check of correctness of arithmetical calculation of the Bill, before they are passed for payment which resulted in increase of OB Suspense.

2.2 A.C Bills outstanding for settlement: -

Provisions of SR-260 and 261 of OTC Vol-I read with Rule-84 of OGFR vividly describe the procedure for drawals through A.C bills and submission of D.C bills there of which inter alia states that Detailed contingent bills for the A.C bills drawn before the previous month should be submitted by the D.D.Os to their Controlling Officers for countersignature and onward submission to the A.G (A&E) failing which further drawal of funds through A.C bills shall not be permitted and the Treasuries should, therefore, be strict in observance of these instructions.

It was however noticed that as many as 7185 nos. of A.C Bills amounting to ` 52.95 crore are pending for adjustment till March 2013, shown in **Annexure –D**.

The following Dist. Treasuries, for example, have huge amount pending for adjustment.

Sl.No.	Name of the Dist Try	Item	Outstanding balance(`.)
1.	Bhubaneswar	434	11,30,25,967.00
2.	Cuttack	480	6,54,90,845.00
3.	OLS	41	6,15,21,535.00
4.	Cuttack Spl.	130	3,45,77,595.00
5.	Khurda	519	2,50,15,450.00
6.	Sambalpur	496	2,62,16,583.00

2.3 Outstanding balances under Treasury Suspense due to difference noticed between figures incorporated in Treasury list of payments/cash Accounts and corresponding schedule of payment/Cash Account.

A balance of ` 5000.00 under receipt was outstanding up to 03/2013 Account. Had the Treasuries been more careful while submitting the accounts, such omissions could have been avoided. The matter

has been reported to the Treasury Officers / DDOs and Director of Treasuries and Inspection, Odisha, Bhubaneswar from time to time by this office.

2.4 Wrong inclusion of transactions under GPF (State) :-

Receipt and payment relating to other major heads/minor heads of accounts were found misclassified by the Treasuries under the head of A/c “8009- GPF”-101-GPF (State) in spite of proper classification given on the body of the Chalans/ vouchers by the Drawing and Disbursing Officers. This causes difficulties and delay in accounting of such transactions under respective Head of Accounts. The debits pertaining to AEIPF (TPF) were mostly misclassified by the Treasuries under 8009-GPF (State). In spite of repeated mention in the Review Reports the position has not improved and misclassification of AEIPF (TPF) continues. An amount of `4,19,68,004/- pertaining to AEIPF (TPF) during 2012-2013 had been booked under 8009-State P.F.

The following District Treasuries , for example, are having maximum wrong inclusion of transactions under GPF (State).

AEIPF(TPF) Debit wrongly booked under 8009 SPF-01-CIVIL-101-GPF

SL. NO.	MAJOR HEAD TO WHICH RELATES	MONTH	TRY	TV. NO.	AMOUNT (₹)
1	8009 SPF,60-OTHER PF,103-OTHER MISC. PF,AEIPF(TPF)	5/12	Cuttack Dist. Try	2	1167750
2	”	5/12	Cuttack Dist. Try	10	167000
3	”	5/12	Cuttack Dist. Try	11	1335000
4	”	5/12	Cuttack Dist. Try	12	847400
5	”	5/12	Cuttack Dist. Try	13	498000
6	”	5/12	Cuttack Dist. Try	14	170000
7	”	5/12	Cuttack Dist. Try	61	291200
8	”	5/12	Cuttack Dist. Try	488	445460
9	”	6/12	Cuttack Dist. Try	231	150000
10	”	6/12	Cuttack Dist. Try	232	169600
11	”	10/12	Cuttack Dist. Try	182	94053
12	”	10/12	Cuttack Dist. Try	235	163800
13	”	10/12	Cuttack Dist. Try	353	43000
14	”	12/12	Cuttack Dist. Try	146	216000
15	”	12/12	Cuttack Dist. Try	148	77000
16	”	1/13	Cuttack Dist. Try	309	350000
17	”	2/13	Cuttack Dist. Try	238	172800
18	”	3/13	Cuttack Dist. Try	47	1487979
19	”	5/12	Khurda Dist. Try	317	300000
20	”	7/12	Khurda Dist. Try	101	360000
21	”	9/12	Khurda Dist. Try	3	118000
22	”	9/12	Khurda Dist. Try	188	203000

23	„	9/12	Khurda Dist. Try	236	150000
24	„	10/12	Khurda Dist. Try	93	150000
25	„	12/12	Khurda Dist. Try	79	3175000

An illustrative list containing some cases of such misclassification during 2012-2013 is given in **Annexure- 'E'**.

2.5 Outstanding pension claims from CPAO New Delhi : -

Pension payments to the central civil pensioners and central political pensioners are made by the Treasuries in the first instance and the expenditure to that effect is subsequently reimbursed by the CPAO, New Delhi. The treasuries initially book the expenditure under "8658- suspense Account 101-PAO suspense" adjustable by the CPAO, New Delhi and the AG.(A&E), Odisha arranges to prefer the claims to the CPAO, for such amounts as booked by the Treasuries under suspense. For the purpose of settling the claims at the level of the CPAO, New Delhi, the Treasuries are required to transmit the pension vouchers to the CPAO directly.

However, during review, it is observed that an amount of ` 2,60,98,879/- remained un-recouped for central pension vouchers submitted to CPAO, New Delhi during the year 2012-2013.

Similarly the amount pending with Railways and Defence are ` 70,05,440/- and `1,28,11,350/- respectively during the year 2012-2013. The quantum of pension vouchers remained un-recouped is shown in **Annexure –'F'**.

2.6 Non- submission of schedules/ Challans in support of GPF / HBA /MCA recoveries:

As per Codal provisions, all schedules/ Chalans in support of provident Fund / HBA/ MCA recoveries must accompany the salary voucher / receipt schedule in order to facilitate the posting of the amounts in the respective subscriber's/ loanee's account. It was, however, noticed that in many cases, in the absence of relevant schedules/ Chalans, the amount could not be accounted for in the accounts of the respective subscribers/ loanees.

It was seen that almost all the Treasuries had failed to furnish relevant schedules/Challan in almost all the accounting months which leads to accumulation of huge amount of missing credits to the tune of `51,01,951 involving 243 Challans in respect of Provident Fund/HBA /MCA.

The following is an illustrative picture of non- submission of schedules/ Challans in support of GPF / HBA /MCA recoveries by some treasuries.

Wanting /Incomplete Challans from Treasury Head of Account -8009-SPF- 101-GPF

Sl. No.	Treasury	Challan No.	Month	Head of Account	Amount (₹)
1	Angul Dist. Try	23	4/2012	8009-SPF,01-CIVIL,101-GPF	10525
2	Angul Dist. Try	78	5/2012	,,	8000
3	Angul Dist. Try	79	4/2012	,,	8000
4	Angul Dist. Try	71	6/2012	,,	5400

5	Angul Dist. Try	74	6/2012	„	8000
6	Angul Dist. Try	63	7/2012	„	6800
7	Angul Dist. Try	25	8/2012	„	11000
8	Angul Dist. Try	84	8/2012	„	29000
9	Angul Dist. Try	10	10/2012	„	11000
10	Angul Dist. Try	81	10/2012	„	6800
11	Angul Dist. Try	61	1/2013	„	6800
12	Angul Dist. Try	107	1/2013	„	20000
13	Angul Dist. Try	54	2/2013	„	10000
14	Angul Dist. Try	70	2/2013	„	6800
15	Angul Dist. Try	23	3/2013	„	6800
16	Angul Dist. Try	33	3/2013	„	18000
17	Angul Dist. Try	34	3/2013	„	45000
18	Spl Try Bhubaneswar-I	14	4/2012	„	6000
19	Spl Try Bhubaneswar-I	28	4/2012	„	12000
20	Spl Try Bhubaneswar-I	29	4/2012	„	6000
21	Spl Try Bhubaneswar-I	52	6/2012	„	953
22	Spl Try Bhubaneswar-I	61	6/2012	„	24000
23	Spl Try Bhubaneswar-I	97	6/2012	„	15410
24	Spl Try Bhubaneswar-I	83	10/2012	„	25367
25	Spl Try Bhubaneswar-I	44	11/2012	„	7346
26	Spl Try Bhubaneswar-I	74	12/2012	„	9000
27	Spl Try Bhubaneswar-I	75	12/2012	„	15000
28	Spl Try Bhubaneswar-I	78	3/2013	„	14000
29	Spl Try Bhubaneswar-I	82	3/2013	„	4020

Instances of such cases noticed during the period of report are given in **Annexure-‘G’**.

2.7. Delay in rendition of Accounts.

A review of the position of submission of monthly accounts by the Treasuries during the year 2012-2013 revealed that despite several instructions, late submission of accounts continued to prevail in the Treasuries during 2012-2013 also. Average delay ranged from 1 to 14 days in respect of 1st and 2nd list of accounts.

It was seen that there is persistent delay in submission of first list of Accounts by all the Treasuries. In case of Dist –Try Puri and Malkangiri, there was delay in submission both in respect of first and second list of Accounts which ranged between 3 to 14 days. The following is an illustrative picture of delay in rendition of Accounts by some Treasuries.

Sl.No.	Delay in rendering of Accounts by Treasuries for more than Five days.	Delay in rendering of Accounts by Treasuries equal to or more than Ten days.
1.	Keonjhar District Treasury	Malkangiri
2.	Sambalpur District Treasury	Angul
3.	Deogarh District Treasury	Bargarh
4.	Puri District Treasury	Ganjam

The Treasury wise list indicating such delay is given in **Annexure-‘H’**. Timely submission of Accounts with reduction of operational errors may be ensured by the Treasuries for achieving a qualitative account of the State.

2.8 Requisition for correction of Accounts : -

There were a large number of requisitions for correction of accounts received during the year 2012-2013 from Treasuries as shown in **Annexure-‘I’**.

It was seen that out of 38 District Treasuries a good number of Treasuries i.e. 34 Treasuries had requested for correction of accounts , instances ranged from 1 to 15 times during 2012-13. Further, the following treasuries had requested a number of times for correction of accounts 2012-13 which is highly irregular and should be avoided in future.

Sl. No.	Name of the District Treasury	No. of requisition made for correction of accounts.
1.	Bolangir	8
2.	Cuttack	15
3.	Dhenkanal	13
4.	Khurda	13
5.	Sundargarh	06

This indicates that proper care was not taken in preparation of initial accounts at the Treasury level in conformity with codal provisions.

2.9 Non- Submission of Lapsed Deposits Statements : -

At the close of March each year, the Treasury Officers are required to submit a statement of lapsed deposits in accordance with the provisions of SR- 436 of OTC Vol-I, in order to enable the Accountant General’s Office to credit the lapsed amount to Govt. account by transfer entry. It was, however, noticed that statements of lapsed deposits were not submitted by the Treasury Officers as shown in **Annexure-‘J’**.

Further, it was seen that the some treasuries have not submitted lapsed deposit statements for last 20 years, which is highly irregular. Few examples are given below:-

Sl.No.	Name of the Dist Try	Head of Account	Period of non-submission
1.	Bolangir	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2013. 1990 to 2013
2.	Bhubaneswar-I	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2013. 1990 to 2013
3.	Boudh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2013. 1990 to 2013
4.	Deogarh	8 Spl Try Bhubaneswar-I 443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2013. 1990 to 2013

5.	Khurda	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2013. 1990 to 2013
6.	Puri	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2013. 1990 to 2013
7.	Subarnapur	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2013. 1990 to 2013

Some treasuries though submitted lapsed deposit statements but there was no uniformity and continuity in sending the same. A few examples are given below:-

Sl.No.	Name of the Dist Try	Head of Account	Period of submission	Period of non-submission
1.	Balasore	8443-CD-104-Civil Court Deposit	1990 to 1993 1995 to 1999 2011 to 2013	1994 2000 to 2010
2.	Boudh	8443-CD-104-Civil Court Deposit	1990 to 1994 1995 to 1999 2001 to 2013	2000
3.	Berhampur Spl. Try.	8443-CD-104-Civil Court Deposit	1990 to 1991 2002 to 2005 2009 to 2013	1992 to 2001 2006 to 2008
4.	Dhenkanal	8443-CD-104-Civil Court Deposit	1998 to 1999 2006 to 2013	2000 to 2005
5.	Ganjam	8443-CD-104-Civil Court Deposit	1990 to 1998 2008 to 2013	1999 to 2007

2.10 Non- Submission of Plus & minus memoranda : -

Plus and minus memoranda in respect of Deposit Heads of Account and PL accounts are required to be furnished by the Treasury Officers along with the monthly Accounts in accordance with the provisions of SR- 476 of OTC Vol-I, read with Rule – 97 of Accounting Rules for Treasuries 1992.

But most of the Treasuries failed to furnish the Plus minus memoranda either for the entire financial year or part there of, in the absence of which it was not possible to check the correctness of the Deposit accounts and PL Accounts maintained by this office.

It was seen that some of the treasuries have not submitted plus minus memo for the entire period of 2012-13.Few examples are given below:-

Sl.No.	Name of the Dist Try	Head of Account	Period of non-submission
1.	Boudh	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	04/2012 to 03/2013 04/2012 to 03/2013
2.	Balasore	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	04/2012 to 03/2013 04/2012 to 03/2013
3.	Bolangir	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	04/2012 to 03/2013 04/2012 to 03/2013

4.	Deogarh	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	04/2012 to 03/2013 04/2012 to 03/2013
5.	Jajpur	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	04/2012 to 03/2013 04/2012 to 03/2013
6.	Kalahandi	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	04/2012 to 03/2013 04/2012 to 03/2013

The deficiency has repeatedly been reflected in the IRs but no fruitful result achieved. Few such instances are shown in **Annexure –“K”**.

2.11 Non- Submission of Annual Balance Certificates under deposit heads of account and other heads of Account : -

During review, it was noticed that 27 Treasuries failed to submit the A.B.Cs for the year 2012-2013 as on 31.5.2013 which contravenes the provisions of SR-479 of OTC. As a result, Treasury wise reconciliation of balances under the Head of Account “8443-Civil Deposit”/ “8448-Deposits of Local Funds” could not be fairly conducted.

Some treasuries who have the highest no of P.L Account Administrators under their jurisdiction have failed to submit Annual Balance Certificate. A few examples are given below:-

Sl.No.	Name of the Dist Try	No. of PL Administrators
1.	Bargarh	16
2.	Bhubaneswar	8
3.	Bolangir	10
4.	Khurda	10
5.	Sambalpur	13

The list of wanting ABC from different Treasuries is shown in **Annexure- “K- I”**.

PART-III

Important irregularities noticed during local inspection of Treasuries

3.1 Status of Inspection of Treasuries:-

During 2012-2013, 30 district Treasuries 8 Special Treasuries and 52 Sub-Treasuries were inspected by the inspecting staff of the Pr. Accountant General (A&E). Details are placed at **Appendix-I**.

The irregularities and lapses noticed during 2012-2013 were brought to the notice of the Treasury Officers / Sub-Try Officers concerned through Inspection Reports issued by this office. Copies of Inspection Reports have also been sent to the Director of Treasuries and Inspection, Odisha and the District Collectors concerned.

Some of the important irregularities and lapses noticed during inspection are elaborated in subsequent paras.

3.2. Outstanding Paras : -

The position of outstanding IRs as on 31.3.2013 relating to different Treasuries / Sub-Treasuries is indicated in **Appendix-II**, to this report. It is seen that as many as 2161 Paras concerning to 461 Inspections Reports from the year 1976-77 onwards are outstanding awaiting final compliance from the Treasuries/ Sub-Treasuries. The negligence in submission of compliance to these IRs and the lack of follow up corrective measure to avoid recurrence of those irregularities defeats the very purpose for which the inspections were conducted. Expressing concern over the issue, the D.T.I (O) in his Circular No. TP-65/07(pt)/14429(38) dt. 2.7.07 impressed upon and directed all the Treasury Officers for timely submission of compliances to the I.Rs within one month from the date of receipt of the reports and to take up appropriate and corrective measures to settle the outstanding paras.

D.T.I, Odisha also conducted Triangular Committee Meetings for settlement of Outstanding IR s and paras during 2012-2013 . Such T.C Meetings were held in respect of 27 Treasuries and 1424 paras belonging to old Inspection Reports were settled.

3.3 Irregular payment of pension benefits without exercising proper checks

3.3.1 Excess payment of Pension and Gratuity :

A test check of the Treasury records relating to pension and gratuity payments revealed that excess payment of pension and other retirement benefits aggregating to `12,72,691/- were made under different categories /reasons. In a number of cases it was observed that required checks by the TOs / STOs were not exercised with due care as a result of which irregular payment of pensionary benefits were made. A few such instances are given below. Immediate attention is required for regularization of the excess payments. Treasury wise list of excess payments made during 2012-2013 is enclosed at **Appendix-III**. Considering the magnitude of excess payments, the Treasuries are required to exercise close scrutiny while passing pension bills.

EXCESS PAYMENT OF PENSION & GRATUITY DURING THE YEAR 2012-2013 ABSTRACT

Sl. No.	Reasons For Excess Payment	Amount
1.	Excess payment of pension due to arithmetical inaccuracy.	` 1,76,655.00
2.	Excess payment due to delayed commencement of reduced pension on account of payment of commuted value of pension.	` 2,24,459.00
3.	Excess payment of pension in favour of family pension due to payment at enhanced rate beyond the stipulated date.	` 54,012.00

4.	Excess payment of pension due to other miscellaneous reasons.	` 8,17,565.00
	Total :	` 12,72,691.00

(a) Excess payment of pension due to arithmetical inaccuracy:-

Excess payment of `1,76,655.00 was made to the pensioners due to wrong calculation of monthly pension / arrear pension in 36 instances relating to 21 Treasuries (Appendix –III-A).

An illustrative example is given below.

Sri Govinda Chandra Das ,PPO No. P0712 CTS EDU -503275, ID No.8021 was paid excess pension of `47,993.00 while making payment of arrear pension from 01.06.2011 to 30.09.12 due to wrong calculation.

(IR No.55/12-13, Para 1(a) , Cuttack Spl Treasury.)

(b) Excess payment of pension due to delayed commencement of reduced pension

Excess payment of `2,24,459.00 was made to the pensioners due to delay in commencement of reduced pension in 74 instances relating to 27 Treasuries.(Appendix –III-B)

An illustrative example is given below.

Sri Rabindra Kr. Ghadai, PPO No. 404050 was paid excess pension of `23,407.00 for the period from 17.02.2012 to 07.11.2012 @ `2782/- p.m (commuted portion) due to delayed commencement of reduced pension.

(IR No.89/12-13 , Para 1(a)(i), Dist-Try, Malkangiri)

(c) Excess payment of family pension due to payment at enhanced rate beyond stipulated date

Excess payment of `54,012.00 was made to the pensioners due to payment of enhanced rate of Family Pension beyond stipulated date in two instances relating to two Treasuries i.e. Spl Try-Panposh and Dist –Try-Dhenkanal (Appendix-III-C).

An illustrative examples is given below

Smt. Sobha Samaria w/o Late Rakesh Mischal Samaria FPPO No. 10226/AF (ID No.1293) was paid an excess amount of `53,146.00 due to payment of family pension at enhanced rate i.e @ `4,633.00 p.m for the period from 25.11.2006 to 31.03.2010.

(IR No. 27/12-13 Para No.3(b) Spl-Try-Panposh)

(d) Excess Payment due to wrong adjustment of provisional pension

Excess payment of `8,17,565.00 was made to the pensioners due to wrong adjustment of Pension/CVP and other miscellaneous reasons under 8 instances relating to 6 Treasuries i.e. Dist-Try, Nuapada, Sub-Try- Paikmal, Sub-Try- Bheden, Spl-Try-Jajpur Road, Dist-Try, Bhadrak and Dist –Try- Malkangiri (Appendix-III-D).

Few illustrative examples are given below.

(i) Sri Chamuru Sahu PPO No. 73391 NTS No.589 was paid provisional pension of `2,73,039.00 for the period from 05/2007 to 06/2011 .But while adjusting the provisional pension , a sum of `2,37,039.00 only was adjusted wrongly causing excess payment of `.36,000.00

(IR No. 4/12-13 Para No.1(a) of District Try-Nuapada)

(ii) Ratnakar Sahoo, J.E, was permanently observed in GRIDCO w. e. f 31.03.1997 and expired on 30.04.2002. No family pension had been authorised by AG vide FPPO No. 52645 S(F) in favour of the widow of late Sahoo. But Smt. Sabitri Sahoo w/o Late Ratnakar Sahoo was paid provisional Family pension amounting to `.6,30,018.00 for the period from 01.04.1997 to 30.09.2011 as reported by Govt. of Odisha. Energy Department Let. No. FE-II-Pen 236/2002/9594/En Dt.29.11.2011.

(IR No 51/12-13 Para No 1(a) Jajpur Spl Try)

(iii) Sri ChhabiloChan Sahu, PPO No.74546 ID No. 856 was paid provisional pension of `1,71,795.00 and T.I o `.1,12,203.00 for the period from 04/2007 to 07/2011 as reported by DI of School, Nuapada vide his memo No. 682 dt.22.08.11 .But while calculating arrear pension `1,71,795.00 was taken into account for adjustment without considering TI of `.1,12,203.00 resulting excess payment.

(IR No.4 /12-13 Para No. 1(b) of District Try-Nuapada)

3.3.2 Un-drawn Pension / unauthorized retention of closed PPOs : -

SR-317(ii) of OTC Vol-I provides that if a service pension remains undrawn for three years, and a political pension remains undrawn for six years it can not be paid without the authority of Accountant General.

Such pension cases which are ceased to be payable during life time of a pensioner (SR-319) should be returned to the authorizing organizations forthwith in order to prevent from those being misused.

It was however observed that several closed cases had been retained in the Treasuries unauthorisedly .Review of such closed cases was not conducted in the Treasuries regularly on account of which the status of such closed cases could not be clearly ascertained. This contravenes the codal requirements envisaged in SR-319 of OTC.

An illustrative example of some such closed and undrawn pension cases are shown below:-

Undrawn Pension/Un-authorised retention of PPOs

Sl. No.	IR No.	Para No.	Try/Spl-Try/Sub-Try	Name of Pensioners and PPO No.	Undrawn Pension since
1.	25/12-13	1	Sub-Try-Bisoyi District-Mayurbhanj	Ramakanta Mahakud PPO No:35832AEI	03/2009
				Kerada Mohanta PPO No:871AF	03/2008
				Smt. Gouri Dhal PPO No:62627S(F)	10/2008
				Manka Majhi PPO No:31170 S(F)	07/2010
				Labanya Tripathy PPO No:67220 S(F)	05/2008
				Smt Basanti Das PPO No:43644 S(F)	04/2007
				Salge Majhi PPO No:1660 S(F)	07/2010

3.3.3 Non conducting of police enquiry in respect of non-appearing pensioners : -

As required under SR-297 of OTC, Vol. I, pension remaining undrawn for more than three months shall be reported to the Dist. Police to know the cause of non-appearance. But in the case of Sundargarh no such action had been taken though the pensioners did not appear for more than 3 months.

Sl. No.	Name and PPO No.	Date of last payment	Treasury
1.	Darma Oram-392687	10/2012	Dist.Try-Sundargarh
2.	Suratharam Kumura-502921	10/2012	Dist.Try-Sundargarh
3.	Kishore Ch. Naik-369042	10/2012	Dist.Try-Sundargarh
4.	Augustus Toppo-374652	10/2012	Dist.Try-Sundargarh
5.	Samra Minch-395507	10/2012	Dist.Try-Sundargarh
6.	Laxmi Narayan Pruseth -68199	10/2012	Dist.Try-Sundargarh
7.	Bansidhar Majhi-310052	10/2012	Dist.Try-Sundargarh
8.	Clara Kerketta-56132 S(F)	10/2012	Dist.Try-Sundargarh

9.	Rukmani Patel-42910 S(F)	10/2012	Dist.Try-Sundargarh
10.	Astami Sahi-47062 S(F)	10/2012	Dist.Try-Sundargarh
11.	Sukruta Kumura-19923 S(F)	06/2011	Dist.Try-Sundargarh

3.4 Retention of Time barred GPO authority : -

The periodicity of GPO & GPF authorities is one year and six months from the date of issue respectively. It was observed during inspection that a number of such authorities were retained by the Treasury Officers instead of returning them to the issuing offices. Few instances are cited below :-

Sl. No.	IR No.	Para	Treasury	Pensioner with Authority No.	Amount(₹)
1.	82/12-13	6(iv)	Dist.Try-Deogarh	Bhupen Kumar Pradhan GPO No.8658 of 12/2011 dt.28.12.11	59,760.00
				Tapan Ku.Pradhan GPO No.8652 of 02/2011 dt.28.12.11	2,500.00
				Biranchi Narayan Khyati GPO No.11183 of12/2011 dt.14.01.12	3,000.00
				Gangadhar Pradhan GPO No.11615 of12/2011 dt.16.01.12	30,000.00
				Damodar Pradhan GPO No.19703 of 01/2012dt.07.02.12	1,403.00
				Jagadananda Nanda GPO No.15298 of01/2012 dt.14.02.12	1,650.00
				Dileswar Pradhan GPO No.18019 of 01/2012 dt.14.02.2012	1,650.00
				Bhabagrahi Dhal GPO No. 20645of 02/2012dt.16.02.2012	60,625.00
				Nabin Chandra Sahu GPO No. 20647of 02/2012dt.16.02.12	1,650.00
				Bipin Bihari Swain GPO No.19598of 01/2012 dt.16.02.12	21,650.00
				Hrudananda Swain GPO No.18234 of 02/12 dt.17.02.12	825.00
				Ajit Ku.Swain GPO No.18235 of 02/12 dt.17.02.12	825.00
				Mamata Swian GPO No.18237 of 02/12 dt.17.02.12	825.00
				Harihar Naik GPO No.21746 of 02/12 dt18.02.2012	1,733.00
Total					₹1,88,096

*(IR No.82/12-13,para 6 (iv) Deogarh Dist. Try).

3.5 Stamp Account : Huge retention of stamps in the Treasuries : -

During inspection of Treasuries, it was observed that huge number of stamps were retained in the Treasuries in excess of actual requirements.

Huge number of unused OET Stamps and water marked plain papers were kept in the strong room for long periods. Out of that, some category of stamps have also become unserviceable due to prolonged stacking/storage.

In this connection, although DTI (O) in his circular No. 11828 dt. 28.7.94 and No. 79/96-19558(160)/DTI dt. 28.8.97 communicated the procedure for disposal of such huge stock of OET stamps, the Treasuries failed to implement it in action.

It was noticed that a sizable quantity of stamps of different other categories were kept in the Treasuries which is in excess of the reasonable requirements of the Treasuries even in near future. No transactions have taken place in respect of those stamps for a long period.

The following treasuries have retained huge stock of stamps which indicates that there was no clear cut indent policy for requisition of stamps.

Sl.No.	Dist. Treasury	Amount in `
1.	Khurda	1,71,31,39,476.00
2.	Balasore	1,05,57,59,980.00
3.	Cuttack	77,84,76,881.00
4.	Berhampur Spl.	45,07,50,052.00
5.	Bargarh	39,36,65,224.00

Apart from the list at **Appendix – IV**, huge quantity of damaged stamps are also kept in the strong room which are required to be disposed off/destroyed as per procedure outlined in Odisha Supply and Sale of Stamps and Stamp Paper Rules, 1990 and their value written off from the stocks after obtaining approval of the Finance Department. Effective steps from Government is required in this regard.

It was found that Dist. Treasuries like Bolangir, Khurda, Cuttack ,Bargarh, Puri, had the maximum value of unused /damaged stamps as seen below :-

Sl.No.	Dist. Treasury	Amount in `
1.	Bolangir	17,71,07,526.00
2.	Cuttack	4,73,93,917.00
3.	Khurda	7,28,76,709.00
4.	Bargarh	1,75,96,838.00

5.	Puri	1,27,91,321.00
----	------	----------------

To avoid the stamps, becoming unserviceable in course of time, those should be transferred to needy Treasuries immediately. Details are exhibited in **Appendix - IV**.

3.6 Irregularities in maintenance of P.L Accounts :-

As provided under Note-2 below SR-423 of OTC-I all the P.L. accounts remaining in-operative for three full financial years shall be closed automatically and the balance shall be transferred to Govt. account by means of transfer entry in the Office of the A.G.(A&E). For such purposes, the unused cheque books remaining with the Administrators should be brought back and cancelled, the agreement of balances between the Administrators and the Treasury should be agreed upon and a proposal for transferring the balances to the source head of Account should be submitted by the Treasuries to the Pr. A.G (A&E).

But, it was observed that an amount of `2.53 crore remained unspent in respect of 225 schemes operated by 21 P.L Account Administrators coming under the jurisdiction of 8 treasuries. There is diversion of fund by Executive Officer, Zilla Parishad ,Dhenkanal for payment of salary, telephone charges etc. Further, there was an excess expenditure of `7,41,731.00 by Project Director, DRDA ,Deogarh resulting minus closing balances. Examples of such in-operative P.L Accounts are exhibited in **Appendix-V**.

3.7 Retention of huge balance in P.L Accounts of Administrators :-

Scrutiny of P.L Accounts of Administrators revealed that huge balance were retained in different Administrators P.L Accounts without being utilized in the proper head for which the money was provided. Some of such examples are shown below :-

Retention of huge Balance in PL Accounts of Administration.

Sl. No.	IR No.	Dist.Try/Spl.Try	Amounts (In `.)
1.	4/12-13	Dist Try-Nuapada	8,29,91,999.00
2.	17/12-13	Dist Try-Bolangir	3,14,87,135.00
3.	27/12-13	Spl.Try-Panposh	29,00,24,331.00
4.	35/12-13	Dist Try-Keonjhar	3,16,57,553.00
5.	37/12-13	Dist Try-Koraput	37,29,24,165.00
6.	40/12-13	Dist Try-Cuttack	22,20,75,661.00
7.	42/12-13	Dist Try-Khurdha	1,41,59,03,629.00
8.	44/12-13	Dist Try-Bargarh	18,23,21,872.00
9.	45/12-13	Spl.Try-Bhubaneswar-I	2,67,21,742.00
10.	46/12-13	Spl.Try-Bhubaneswar-I	74,90,46,039.00
11.	47/12-13	Dist Try-Sambalpur	25,02,34,680.00
12.	50/12-13	Dist Try-Jajpur	13,89,13,476.00
13.	51/12-13	Spl -Try-Jajpur Road	1,19,75,182.00

14.	52/12-13	Dist Try-Jharsuguda	15,16,76,582.00
15.	55/12-13	Spl -Try- Cuttack	13,78,40,708.00
16.	56/12-13	Dist Try-Sonepur	5,57,40,708.00
17.	57/12-13	Dist Try-Puri	25,23,84,665.00
18.	58/12-13	Dist Try-Boudh	8,78,00,833.00
19.	59/12-13	Dist Try-Balasore	2,83,40,60,48.00
20.	61/12-13	Dist Try-Nayagarh	1,36,72,265.00
21.	62/12-13	Dist Try-Kandhamal	19,38,62,643.00
22.	64/12-13	Dist Try-Bhadrak	8,68,85,688.00
23.	66/12-13	Dist Try-Mayurbhanj	43,45,58,785.00
24.	67/12-13	Spl -Try-Berhampur	8,47,75,264.00
25.	68/12-13	Spl -Try-Khurda	47,77,14,815.00
26.	70/12-13	Spl -Try-Jeypore	12,36,17,945.00
27.	71/12-13	Dist Try-Jagatsinghpur	3,42,95,773.00
28.	73/12-13	Dist Try-Ganjam, Chhatrapur	30,11,70,519.00
29.	75/12-13	Dist Try-Gajapati, Paralakhmundi	35,54,23,283.00
30.	77/12-13	Dist Try-Dhenkanal	8,44,88,268.00
31.	79/12-13	Dist Try-Angul	16,38,55,798.00
32.	81/12-13	Dist Try-Kendrapara	18,43,45,237.00
33.	82/12-13	Dist Try-Deogarh	7,47,02,066.00
34.	83/12-13	Dist Try-Sundargarh	37,14,22,917.00
35.	84/12-13	Dist Try-Rayagada	37,53,83,283.00
36.	87/12-13	Dist Try-Nawarangpur	51,16,39,124.00
37.	88/12-13	Dist Try-Kalahandi ,Bhawanipatna	37,03,97,125.00
38.	89/12-13	Dist Try-Malkangiri	49,78,24,863.00
Total			951,51,62,669.00

3.8 Inspection of Strong Room and Issuance of Safety Certificate :-

With a view to ensuring the safety and security of the Strong room of the Treasuries/Sub-Treasuries, where valuables of the Govt. are stored, it is provided in S.R 71(ii) of O.T.C-Vol-I and note there under that Strong room of the Treasury should be inspected annually by the P.W.D, Executive Engineer, or by his Subordinate Officer nominated for the purpose and a certificate of safety to be issued by such inspecting officer. It was, however, noticed that neither the P.W.D authorities had inspected the Strong Rooms in many cases nor any suitable initiative was taken by the Treasury/Sub Treasury Officer to get the strong rooms inspected. A few such instances are indicated in **Appendix-VI**.

3.9 Rolling of unutilized funds under 8443-Civil Deposit-800-Other Deposit :-

Balance in Civil Deposit form part of the financial liability of the State Government. Due to rolling of huge balance under 800-Other Deposit, Government of Odisha, Finance Department in their Circular No. 33337 (255) / F dated 30.07.2010 chalked out a road map for phasing out accumulated amount in the Civil Deposit. As per the circular, Civil Deposits upto the financial year 1999-2000 are allowed to lapse by 3/2011 and Civil Deposit from 2000-01 to 2004-05 should have been lapsed by 3/2012 and necessary adjustment entries made.

Contrary to the above order of the State Government it was observed that huge balance to the tune of ` 187.56 crore has still been rolling under 800-Other Deposit for a long period and no step has been taken by the concerned authorities to reduce the balance.

An illustrative position of such old deposits is shown as detailed below :-

Rolling of un-utilized funds under 8443-CD—800-Other

Sl. No.	IR No.	Dist.Try/Spl.Try	Amounts(₹)
1.	17/12-13	Dist Try-Bolangir	5,99,559.00
2.	35/12-13	Dist Try-Keonjhar	85,14,888.00
3.	40/12-13	Dist Try-Cuttack	96,92,950.00
4.	46/12-13	Spl.Try-Bhubaneswar-I	1,42,27,90,515.00
5.	47/12-13	Dist Try-Sambalpur	5,200.00
6.	50/12-13	Dist Try-Jajpur	32,22,716.00
7.	52/12-13	Dist Try-Jharsuguda	12,25,372.00
8.	55/12-13	Spl -Try- Cuttack	8,70,90,566.00
9.	56/12-13	Dist Try-Sonepur	1,13,63,081.00
10.	57/12-13	Dist Try-Puri	1,08,47,280.00
11.	58/12-13	Dist Try-Boudh	5,89,353.00
12.	59/12-13	Dist Try-Balasore	1,92,01,291.00
13.	61/12-13	Dist Try-Nayagarh	34,63,991.00
14.	64/12-13	Dist Try-Bhadrak	25,839.00
15.	66/12-13	Dist Try-Mayurbhanj	1,23,80,924.00
16.	67/12-13	Spl -Try-Berhampur	6,35,083.00
17.	68/12-13	Spl -Try-Khurda	47,37,287.00
18.	70/12-13	Spl -Try-Jeypore	19,43,269.00
19.	73/12-13	Dist Try- Ganjam,Chatrapur	7,700.00
20.	79/12-13	Dist Try-Angul	18,93,714.00
21.	83/12-13	Dist.Try-Sundargarh	80,55,742.00
22.	88/12-13	Dist Try-Kalahandi ,Bhawanipatna	26,60,94,396.00
23.	89/12-13	Dist Try-Malkangiri	12,87,098.00
Total			₹ 187,56,67,814.00

Since such diversion of funds from service head of expenditure to Deposit head violates the principles of legislative appropriation, suitable steps may be taken for their re-drawal and proposal may be sent by concerned Treasury Officers to Pr. AG (A&E) for transfer to 0075-Miscellaneous General Services. Special attention of Government in this regard is needed.

3.10 Issue of CTR/CTI neglected : -

As per provision of S.R. 403 of O.T.C. Vol-I and notes there under, the Treasury Officer is required to issue a Consolidated Treasury Receipt (CTR) in respect of whole of the remittances, received during the month and a Certificate of the Total Issues (CTI) in respect of Cheques drawn by the Divisional Officers under the jurisdiction of the Treasury to the Divisional Officers of P.W. Divisions by 20th of the following month as stipulated in D.T.I.'s letter No.TE-57/83-17261(19) dated 2.8.83 and A.G's Lr.No WAC-IV-Form-51-1586 dt. 29.3.96 for onward transmission to the Accountant General

together with Form 51. It was, however, noticed that CTRs/CTIs were not regularly issued by the Treasury Officers to P.W. Divisions for which discrepancies between the Treasury and Divisional Accounts remain un-reconciled. Instance of a few defaulting Treasuries are given in **Appendix-VII**.

Apart from this, although it is expressly provided in the SR-410 of OTC Vol-I to issue CTRs to the Forest Division on the 1st of the ensuing month such returns are never sent although the Forest Divisions are regularly transacting their business with the Treasury in the same line and action as P.W. Divisions. This needs attention of higher authorities.

3.11 Irregular honouring of A.C Bills : -

As per provisions of SR-260 read with Rule-84 of OGFR, not more than one A.C Bill under one unit of expenditure can be drawn in a day. In cases, where no such financial stipulations are indicated, the Controlling authorities impose certain conditions in their sanction orders which should be scrupulously watched by the Treasuries while honoring the AC Bills.

Apart from the above, as per SR-261 ibid no A.C bills should be honoured for drawals unless DC bills in respect of A.C bills drawn before the previous month are submitted to the Controlling Officers by the DDOs.

However, during inspection it was observed that most of the Treasuries do not adhere to the codal restrictions scrupulously while honoring the A.C bills which is against financial decorum.

Instances of a few such cases under following Treasuries are shown below.

Sl. No.	IR No.	Paras	Name of the Try
1.	4/12-13	6	Dist Try-Nuapada
2.	17/12-13	2	Dist Try-Bolangir
3.	27/12-13	5	Spl.Try-Panposh
4.	40/12-13	5	Dist Try-Cuttack
5.	42/12-13	6	Dist Try-Khurdha
6.	45/12-13	2	Spl.Try-Bhubaneswar-I
7.	50/12-13	6	Dist Try-Jajpur
8.	52/12-13	6	Dist Try-Jharsuguda
9.	56/12-13	7	Dist Try-Sonepur
10.	57/12-13	6	Dist Try-Puri
11.	61/12-13	6	Dist Try-Nayagarh
12.	75/12-13	6	Dist Try-Gajapati
13.	76/12-13	6	R.Udayagiri
14.	77/12-13	8	Dist Try-Dhenkanal
15.	81/12-13	5	Dist. Try-Kendrapara
16.	83/12-13	7	Dist.Try-Sundargarh
17.	87/12-13	9	Dist Try-Nawarangpur
18.	89/12-13	10	Dist Try-Malkangiri

3.12 Delay in rendition of LIC Premium Schedules.

As per DTI (O) Circular No.18745 dt. 03.12.94 and No.18738 dt. 10.05.96, the schedule of LIC Premia should be remitted by 15th of the following month to LIC authorities. But it was observed that the Treasury Officer do not remit the same in time. Instances of delay were noticed in the following Treasuries.

Sl. No.	IR No.	Para	Treasury/Sub-Treasury
1.	4/12-13	8	Dist Try-Nuapada
2.	17/12-13	7	Dist Try-Bolangir
3.	27/12-13	9(a)	Spl.Try-Panposh
4.	35/12-13	10	Dist Try-Keonjhar
5.	37/12-13	4	Dist Try-Koraput
6.	44/12-13	8	Dist Try-Bargarh
7.	46/12-13	10	Spl.Try-I,Bhubaneswar
8.	47/12-13	10	Dist Try-Sambalpur
9.	51/12-13	12(c)	Spl -Try-Jajpur Road
10.	52/12-13	9	Dist Try-Jharsuguda
11.	56/12-13	11	Dist Try-Sonepur
12.	57/12-13	13	Dist Try-Puri
13.	58/12-13	9	Dist Try-Boudh
14.	59/12-13	8	Dist Try-Balasore
15.	61/12-13	9	Dist Try-Nayagarh
16.	64/12-13	9	Dist Try-Bhadrak
17.	68/12-13	8	Spl -Try-Khurda
18.	71/12-13	7	Dist Try-Jagatsinghpur
19.	75/12-13	7	Dist Try-Gajapati
20.	81/12-13	9	Dist.Try-Kendrapara
21.	82/12-13	6(iii)	Dist Try-Deogarh
22.	87/12-13	8	Dist Try-Nawarangpur
23.	88/12-13	9	Dist Try-Kalahandi ,Bhawanipatna
24.	89/12-13	9	Dist Try-Malkangiri

3.13 Reconciliation of Court Deposits

In almost all the Treasuries, the balances appearing under 8443- Civil Deposit -104-Civil Court Deposit and 8443- Civil Deposit -105-Criminal Court Deposit were never verified and reconciled with the extracts of Court Registers which violates provisions under SR-444 of OTC Vol-I. This exhibits Treasury balances almost unauthentic and unrealistic.

Instances of a few such Treasuries are shown in **Appendix-VIII**.

3.14 Annual Verification of Valuables, deposited in the Treasuries : -

As provided under S.R 88(c) ibid, sealed packets/bags containing valuables which are lodged by different Drawing Officers in the Treasury for safe custody are required to be verified by the depositing

officers in the month of April each year and the fact of such verification noted in the Register of Valuables. At the end of April, the Treasury Officer should review the position and serve notices upon the depositing officer in case the valuables are not verified by him and direct him to take back the valuables within 15 days from the date of receipt of such notice. It was, however, observed that annual verification of sealed packets was neither conducted by the depositors in most of the cases nor any action was taken by the Treasury Officers in this regard resulting unnecessary dumping of many old deposits for years together. Instances of the Treasuries/Sub-Treasuries where most of the sealed packets stood unverified is given in **Appendix-IX**.

3.15 Improper maintenance of issue register of Book of Drawals : -

As per instructions issued in D.T.I's Circular 3376(80) dt. 14.2.75, No. 6810(80) dated 11.4.75 and No. 15127 dated 30.7.83, special care is required to be taken whenever a new Book of Drawal is introduced for an existing office or for an office newly created. For this purpose a separate letter in the form of an advice should be sought for in a sealed cover from all such DDOs in whose favour new Books of Drawals are to be issued requesting them to specify the date of first operation of the new Book of Drawal, the commencing bill number and date.

Check of relevant records in the Treasuries/Sub-Treasuries revealed that DDOs in whose favour new Book of Drawals were issued have neither furnished the above information nor they were insisted upon to comply with the deficiency. A few such instances are given in **Appendix-X**.

3.16 Improper maintenance of Bill Transit/Token Register/proper accountal of Tokens :-

Following lapses and irregularities were noticed in the maintenance of the Bill Transit/Token Register.

- (i) Receipt of Bills and Cheques from various Drawing and Disbursing Officers in the Treasuries were not signed with date by the concerned bill receiving clerk of the Treasuries and entered in the Bill Transit Register.
- (ii) Stock of tokens in hand at the close of the day were not verified by the Treasury Officers as required vide Note 1 and 2 below S.R 383 of O.T.C-Vol-I, as a result, the number of tokens missing could not be ascertained.
- (iii) Token accounts are not being done correctly by most of the Treasuries.

A few instances of such lapses made by Treasuries are given in **Appendix-XI**.

3.17 Improper maintenance of Advice/Challan/Pension Enfacement Register : -

As per SR-386,387 of OTC Vol-I read with G.O.F.D No. 45539/TRA/441/77/F dt. 2.9.77 and No. 2391 dt.8.9.91, the debit/credit scroll No and date are required to be noted against the corresponding

entries made in the Advice/Challan and Pension Enfacement registers to ascertain the correctness of payment or receipt as the case may be.

It is observed that most of the treasuries do not follow above codal provisions which may lead to system failure. A few instances are exhibited in **Appendix-XII** (In this connection the Treasuries should follow the instructions of the DTI (O) communicated in his circular No. TP-32/96-1387(160) / DTI dt. 24.1.97 and No. Pen-II-29/81-14936(91) dt. 11.6.81 regarding proper maintenance of the above registers)

3.18 Miscellaneous Irregularities/Treasury Establishment

(A) Loss of revenue due to non allotment of Government Quarter.

Due to non allotment of 4 nos. of 'E' type Quarters which were lying vacant from 01.02.2011 and it resulted in loss of Government Revenue @290 p.m. amounting to `24360.00.

(IR No. 51/12-13 Para No. 12(a) Special Treasury -Jajpur Road)

(B) Excess payment of incremental benefits due to non-rounding

As per Rule 9 of OSRP-2008 read with GOFD Cir. No. 51387 / F dt. 21.10.2009, at the time of sanctioning incremental pay fraction of ` 1.00 should be ignored and ` 1.00 and more should be rounded of to next higher ` 10.00. But this procedure was not followed in the following cases as a result of which excess amount of pay in allowances were drawn.

Sl. No.	IR No.	Paras	Name of Staff	Amount(`)	Treasury
1.	4/12-13	2	Kshyamasagar Purohit,Sr.Clerk	1,140.00	Dist.Try- Nuapada
2.	20/12-13	1	Saraswati Nag ,Peon	470.00	Sub-Try-Bira Maharajapur
3.	38/12-13	9	Shyam Sundar Pradhan,Sr.Clerk	18,579.00	Sub-Try-Talcher
4.	42/12-13	8(a)	Adhir Kumar Pattanaik,STO,Tangi	510.00	Sub-Try-Tangi
5.	73/12-13	5(i)	Prafulla Patra,Accountant	1,300.00	Dist.Try-Ganjam Chhatrapur

**Deputy Accountant General
(Accounts & VLC)**

ANNEXURE-A

List of Dist Treasury/ Spl Treasury/ Sub Treasury

Sl No.	Name of the Treasury/ Sub-Treasury
1.	Dist Treasury Angul
2.	Sub Treasury Chhendipada
3.	Sub Treasury Talcher
4.	Sub Treasury Palahara
5.	Sub Treasury Athmallik
6.	Sub Treasury Samal
7.	Sub Treasury kishoreNagar
8.	Dist Treasury Balasore
9.	Sub Treasury Jaleswar
10.	Sub Treasury Basta
11.	Sub Treasury Nilagiri
12.	Sub Treasury Soro
13.	Sub Treasury Bhogarai
14.	Dist Treasury Baragarh
15.	Sub Treasury Attabira
16.	Sub Treasury Sohela
17.	Sub Treasury Barpali
18.	Sub Treasury Bheden
19.	Sub Treasury Bhatali
20.	Sub Treasury Padampur
21.	Sub Treasury Paikmal
22.	Dist Treasury Bhadrak
23.	Sub Treasury Tihidi
24.	Sub Treasury Dhamnagar
25.	Sub Treasury Basudevpur
26.	Sub Treasury Chandabali
27.	Dist Treasury Bolangir
28.	Sub Treasury Titilagarh
29.	Sub Treasury Kantabanji
30.	Sub Treasury Tusura
31.	Sub Treasury Patnagarh
32.	Sub Treasury Loisingha
33.	Dist Treasury Boudh
34.	Sub Treasury Kantamal
35.	Dist Treasury Cuttack
36.	Spl. Treasury Cuttack
37.	Sub Treasury Athagarh
38.	Sub Treasury Narsinghpur
39.	Sub Treasury Tigiria

40.	Sub Treasury Baramba
41.	Sub Treasury Salipur
42.	Sub Treasury Niali
43.	Sub Treasury Banki
44.	Sub Treasury Mahanga
45.	Dist Treasury Deogarh
46.	Dist Treasury Dhenkanal
47.	Sub Treasury Hindol
48.	Sub Treasury Kamakhyamanagar
49.	Sub Treasury Bhuban
50.	Dist Treasury Gajapati
51.	Sub Treasury R.Udayagiri
52.	Sub Treasury Kasinagar
53.	Dist Treasury Ganjam
54.	Spl. Treasury Berhampur
55.	Sub Treasury Chikiti
56.	Sub Treasury Digapahandi
57.	Sub Treasury Buguda
58.	Sub Treasury Aska
59.	Sub Treasury Surada
60.	Sub Treasury Khalikote
61.	Sub Treasury Kodala
62.	Sub Treasury Purusottampur
63.	Sub Treasury Bhanjanagar
64.	Sub Treasury Hinjilicut
65.	Dist Treasury Jagatsinghpur
66.	Sub Treasury Tirtol
67.	Sub Treasury Kujang
68.	Sub Treasury Balikuda
69.	Dist Treasury Jajpur
70.	Spl. Treasury Jajpur Road
71.	Sub Treasury Binjharpur
72.	Sub Treasury Dharmasala
73.	Sub Treasury Darpani
74.	Sub Treasury Sukinda
75.	Dist Treasury Jharsuguda
76.	Sub Treasury Lakhanpur
77.	Dist Treasury Kalahandi
78.	Sub Treasury Dharmagarh
79.	Sub Treasury M.Rampur
80.	Sub Treasury Kesinga
81.	Sub Treasury Jaipatna
82.	Sub Treasury Junagarh
83.	Sub Treasury T.Rampur
84.	Dist Treasury Kandhamala

85.	Sub Treasury G.Udayagiri
86.	Sub Treasury Baliguda
87.	Sub Treasury Tumudibandha
88.	Sub Treasury Daringibadi
89.	Dist Treasury Keonjhar
90.	Sub Treasury Anandapur
91.	Sub Treasury Champua
92.	Sub Treasury Barbil
93.	Sub Treasury Ghatagaon
94.	Sub Treasury Hatadihi
95.	Sub Treasury Telkoi
96.	Dist Treasury Kendrapara
97.	Sub Treasury Marsaghai
98.	Sub Treasury Rajkanika
99.	Sub Treasury Pattamundai
100.	Sub Treasury Rajnagar
101.	Dist Treasury Khurda
102.	Spl. Treasury-I Bhubaneswar
103.	Spl. Treasury-II Bhubaneswar
104.	Spl. Treasury Khurda
105.	Sub Treasury Tangi
106.	Sub Treasury Jatani
107.	Sub- Treasury Banapur
108.	Dist Treasury Koraput
109.	Spl. Treasury Jeypore
110.	Sub Treasury Kotpad
111.	Sub Treasury Laxmipur
112.	Sub Treasury Pattangi
113.	Sub Treasury Machhakund
114.	Sub Treasury Boriguma
115.	Dist Treasury Malkanagiri
116.	Sub Treasury Balimela
117.	Sub Treasury Kalimela
118.	Dist Treasury Mayurbhanja
119.	Sub Treasury Karanjia
120.	Sub Treasury Udala
121.	Sub Treasury Rairangpur
122.	Sub Treasury Betnoti
123.	Sub Treasury Bahalda
124.	Sub Treasury Rasogovindapur
125.	Sub Treasury Jashipur
126.	Sub Treasury Bisoi
127.	Sub Treasury Jharpokharia
128.	Sub Treasury Khunta
129.	Dist Treasury Nawarangpur

130.	Sub Treasury Umerkote
131.	Sub Treasury Khatiguda
132.	Sub Treasury Dabugaon
133.	Dist Treasury Nayagarh
134.	Sub Treasury Khandapara
135.	Sub Treasury Daspala
136.	Sub Treasury Ranapur
137.	Dist Treasury Nuapada
138.	Sub Treasury Khariar
139.	Dist Treasury Puri
140.	Sub Treasury Pipili
141.	Sub Treasury Satyabadi
142.	Sub Treasury Nimapara
143.	Sub Treasury Kakatpur
144.	Dist Treasury Rayagada
145.	Sub Treasury Kasipur
146.	Sub Treasury Bisam Cuttack
147.	Sub Treasury Gunupur
148.	Sub Treasury Padmapur
149.	Dist Treasury Sambalpur
150.	Sub Treasury Kuchinda
151.	Sub Treasury Burla
152.	Sub Treasury Rairakhola
153.	Sub Treasury Rengali
154.	Dist Treasury Sonepur
155.	Sub Treasury Biramaharajpur
156.	Sub Treasury Dunguripali
157.	Dist Treasury Sundargarh
158.	Spl Treasury Panposh
159.	Sub Treasury Rajgangpur
160.	Sub Treasury Bonai
161.	Sub Treasury Biramitrapur
162.	Sub Treasury Subdega
163.	Sub Treasury Hemgiri
164.	Sub Treasury Lephripara
165.	Sub Treasury Koira
166.	Cyber Treasury Bhubaneswar

ANNEXURE -B

List of Wanting Vouchers in the year of 2012-2013.

Try	Month	Mj.Head	TV No.	Bill No.	SOP Amt.(`)	DDO
ANG	1	3604	0001	13	500000	Executive Officer ,Talcher Municipality,Talcher
			0002	14	3644706	Executive Officer, Talcher Municipality
			0003	12	2400000	Executive Officer, Talcher Municipality
	5	2501	0029	20	48766	Block Development Officer, Kishornagar,Kishornagar
			2515	0027	15	127300
	10	2515	0002	159	24650	Block Development Officer,Talcher
BGR	1	2210	0048	196	15827	Medical Officer, Community Health Centre Bheden.
			0049	197	16388	Medical Officer, Community Health Centre ,Bheden.
	2	2056	0044	116	30000	Superintendent of Sub-Jail, Padmapur.
			2202	0253	283	332174
	6	3604	0009	52	78000	Block Development Officer, Gaisilet Padmapur
	7	2225	0023	11	99672	Head Master, Government High School ,Bijayapali, Barpali.
			3604	0006	81	90000
	BLG		2056	0033	61	50000
0034				59	50000	Superintendent ,District Jail ,Bolangir
0035				60	50000	Superintendent, District Jail ,Bolangir
0036				51	50000	Superintendent ,District Jail, Bolangir
0037				62	1680	Superintendent ,District Jail ,Bolangir
0038				58	27496	Superintendent, District Jail ,Bolangir
0039				55	50000	Superintendent, District Jail ,Bolangir
0040				49	20000	Superintendent, District Jail ,Bolangir
0041				52	50000	Superintendent, District Jail

						,Bolangir
			0042	50	50000	Superintendent, District Jail, Bolangir
			0043	53	50000	Superintendent ,District Jail ,Bolangir
			0044	54	50000	Superintendent ,District Jail, Bolangir
	8	2202	0089	28	43621	Principal, District Institute of Educational Training, Bolangir
			0090	25	25390	Head Master, Secondary Training School ,Bolangir
			0091	24	38513	Head Master Secondary Training School Bolangir
			0092	26	34259	Head Master, Secondary Training School ,Bolangir
BLS	3	2405	0058	199	29206	Addl. Fisheries Officer, Marine, Balasore
CTC	1	2202	0076	275	18842	Block Development Officer ,Nichintakoli Salipur
	2	2210	0230	243	309234	Medical Officer, Community Health Centre, Mahanga.
	3	2202	0115	98	33857	Head Master ,Peary Mohan Academy, Cuttack
DGR	5	2501	0010	11	275584	Block Development Officer, Reamal
	7	2202	0021	07	641046	Principal ,Deogarh College, Deogarh
			0022	09	108248	Principal, Deogarh College, Deogarh
			0023	08	480169	Principal ,Deogarh College, Deogarh
	9	3604	0002	10	157465	Executive Officer, Zilla Parishad ,Deogarh.
11	2235	0001	35	160532	Child Development Project Officer, Teleibani	
DKL	9	2401	0035	49	28716	Principal, Regional Institute of Training on Extension ,Mahisapat ,Dhenkanal
			0036	48	50324	Principal Regional Institute of Training on Extension Mahisapat ,Dhenkanal
			0037	46	92683	Principal ,Regional Institute of Training on Extension ,Mahisapat, Dhenkanal
			0038	47	68013	Principal ,Regional Institute of Training on Extension ,Mahisapat, Dhenkanal
			0039	122	136175	Deputy Director of Agriculture ,Dhenkanal

			0040	127	109200	Deputy Director of Agriculture ,Dhenkanal
			0041	126	55256	Deputy Director of Agriculture ,Dhenkanal
			0042	125	8703	Deputy Director of Agriculture ,Dhenkanal
			0043	124	7335	Deputy Director of Agriculture, Dhenkanal
			0044	121	435735	Deputy Director of Agriculture ,Dhenkanal
			0045	120	112438	Deputy Director of Agriculture, Dhenkanal
			0046	119	216749	Deputy Director of Agriculture, Dhenkanal
			0047	118	272439	Deputy Director of Agriculture ,Dhenkanal
	10	3604	0005	87	110000	Block Development Officer, Sadar Dhenkanal
GJM	7	3604	0018	46	66090	Medical Officer Community Health Centre Jagannathprasad.
GJP	8	2211	0013	62	120305	Medical Officer, Community Health Centre , Kashinagar
			0022	174	69140	Medical Officer, Community Health Centre , Chandragiri
	9	2202	0073	01	659971	Principal ,Sriram (Junior) College Kasinagar
			0074	05	659951	Principal, Sriram (Junior) College, Kasinagar
			0075	04	659971	Principal ,Sriram (Junior) College, Kasinagar
			0076	02	659971	Principal ,Sriram (Junior) College Kasinagar
			0077	03	659971	Principal ,Sriram (Junior) College Kasinagar
	10	2202	0001	06	199966	Principal, Sriram (Junior) College, Kasinagar
		2211	0007	122	36935	Medical Officer, Community Health Centre, Gurandi
		2235	0013	96	144612	District Social Welfare Officer ,,Paralakhemundi
JPR	2	2501	0002	347	82268	Block Development Officer, Bari
	3	2245	0002	317	18788	Block Development Officer, Dharmasala
	10	2202	0124	169	13020	Block Development Officer ,Dharmasala
	11	2029	0022	71	186916	Tahasildar ,Bari ,Dharamsala
	12	2202	0171	294	3678146	Block Development Officer, Bari
JSD	6	2235	0044	29	56250	District Social Welfare Officer ,Jharsuguda

	8	2211	0008	20	91258	Asst District Medical Officer ,(FW&Immunisation)
			0009	54	81764	Medical Officer, Community Health Centre, Kolabira ,Jharsuguda
			0010	53	90619	Medical Officer, Community Health Centre , Kolabira ,Jharsuguda
	11	2515	0016	106	114283	Block Development Officer ,Kolabira ,Jharsuguda
JSP	5	2030	0014	09	24218	Sub-Registrar Raghunathpur, Tirtol
			0015	10	51732	Sub-Registrar Raghunathpur, Tirtol
			0016	13	3006	Sub-Registrar Raghunathpur ,Tirtol
		2415	0005	13	8970	Horticulturist ,Tirtol
		2506	0008	8	12537	Tahasildar, Balikuda
	8	2211	0010	84	287059	Medical Officer, Community Health Centre ,Erasama
	12	2202	0002	27	92992	Head Mistress, Government Girls High School ,Chatua, Kujanga
			0024	47	305642	Head Master, Sri Krushna Academy ,Jagatsinghpur
			2210	0136	106	57023
JYR	7	2202	0053	65	17556	Block Development Officer, Boipariguda
KJR	1	2235	0027	196	86788	District Social Welfare Officer, Keonjhar
	2	2045	0002	57	90411	SE(Project) –cum-DEI (Generation) Division-I., Keonjhar
	2	2045				Keonjhar
	3	2235	0012	201	18540	Sub-Collector ,Champua
		2401	0055	139	22268	Assistant Director of Horticulture, Cahmpua
		2515	0023	206	48700	Block Development Officer ,Telkoi
	6	2202	0017	42	85405	District Inspector of Schools ,Hatadihi
			0018	41	1154658	District Inspector of Schools ,Hatadihi
			0019	40	551943	District Inspector of Schools, Hatadihi
			0178	37	1648872	District Inspector of Schools ,Ghatagaon
0211			151	261931	District Education Officer Keonjhar	
0215			65	823699	District Inspector of Schools, Keonjhar	
0256			53	634581	District Inspector of Schools ,Hatadi	
	2211	0012	69	10432	Sub-Divisional Medical Officer	

						,Champua
			0043	68	34410	Medical Officer ,Community Health Centre ,Patna ,Ghatgaon
	9	2030	0001	8	17108	Sub-Registrar, Ghatagaon
	11	2202	0015	32	41064	Head Master ,Secondary Training School ,Remili ,Champua
KLD	1	2054	0003	38	34561	Sub-Treasury Officer ,Jaipatna
	6	2235	0027	01	97927	Child Development Project Officer, Golamunda
			0028	02	114886	Child Development Project Officer, Golamunda
	2501	0001	66	19230	Block Development Officer, Kesinga	
KPD	3	2202	0419	470	17710	Block Development Officer, Pattamundai
			0678	479	63292	Deputy Inspector of Schools ,Pattamundai
	5	2245	0012	17	11190	Block Development Officer ,Rajkanika
	7	2401	0001	21	30788	District Agricultural Officer ,Marshaghai
			0002	20	21960	District Agricultural Officer ,Marshaghai
			0003	19	146826	District Agricultural Officer ,Marshaghai,
		2406	0001	116	82865	Superintendent of Police ,Kendrapara
			0002	115	74889	Superintendent of Police ,Kendrapara
		2515	0014	80	35830	Block Development Officer ,Marshaghai
	8	2030	0001	24	23438	District Sub-Registrar ,Kendrapara
	9	2501	0005	154	6440	Block Development Officer, Marshaghai
	10	2515	0010	181	9332	Block Development Officer ,Derabish
			0027	173	75414	Block Development Officer ,Marshaghai
			0028	168	7199	Block Development Officer ,Marshaghai
KPT	9	2056	0014	30/12-13	30000	Jailor-cum-Superintendent, Sub-Jail ,Kotpad ,Kotpad
	11	2211	0023	149	394098	Medical Officer ,Community Health Centre, Borigumma
KRD	10	2054	0034	204	951282	Establishment Officer, Directorate of Treasuries & Inspection, Bhubaneswar
	12	2210	0179	81	26898	State Leprosy Officer, Bhubaneswar

MBJ	1	2235	0092	178	354127	District Social Welfare Officer, Baripada
	5	2030	0015	10	14006	District Sub-Registrar, Baripada
		2853	0011	19	5405	Mining Officer ,Baripada Circle ,Baripada
	6	2202	0200	27	145717	District Inspector of Schools, Betnati
		2401	0052	36	1224	District Agricultural Officer ,Betnati
		3604	0001	1	1747433	Executive Officer ,Notified Area Council ,Rairangpur, Rairangpur
			0002	1	7418937	Executive Officer ,Baripada Municipality, Baripada
	7	2210	0079	41	202592	Medical Officer, Community Health Centre ,KC, Puri ,Betnati
			0082	71	43006	Medical Officer ,Community Health Centre, Barashi
			0112	37	31291	Medical Officer ,Community Health Centre, KC, Pur ,Betnati
			0115	35	14464	Medical Officer ,Community Health Centre, KC, Pur ,Betnati
			0117	36	19388	Medical Officer ,Community Health Centre, KC ,Pur Betnati
			0185	58	539502	Medical Officer, Community Health Centre ,Betnati
			0190	65	52086	Medical Officer ,Community Health Centre ,Betnati
			0191	66	13602	Medical Officer ,Community Health Centre ,Betnati
			0192	67	15834	Medical Officer ,Community Health Centre, Betnati
			0193	68	115117	Medical Officer ,Community Health Centre, Betnati
		2211	0095	65	10276	Medical Officer ,Community Health Centre ,Gorumahisani
		2225	0044	19	9560	Head Master ,Government High School BC, Pur Betnati
		2235	0052	05	71176	Medical Officer, Community Health Centre, Gorumahisani
			0055	35	24144	Sub-Collector, Baripada ,Baripada
	8	2401	0077	43	1500	Soil Chemist ,Baripada
			0088	109	6554	District Statistical Officer, Baripada
		2506	0016	200	66552	Collector ,Baripada
	9	2056	0012	71	17860	Superintendent ,Sub-Jail ,Rairangpur
			0014	72	126658	Superintendent ,Sub-Jail, Rairangpur
	10	2515	0014	111	24148	Block Development Officer ,Udala

	11	2047	0003	109	10020	Sub-Collector, Baripada ,Baripada
			0004	118	4035	Sub-Collector ,Baripada ,Baripada
MKG	1	2515	0014	212	123445	Block Development Officer, Malkangiri
			0015	213	29120	Block Development Officer, Malkangiri
			0016	216	21640	Block Development Officer, Malkangiri
	7	2211	0010	48	14457	Medical Officer, Community Health Centre, Kudumulgumma
		2501	0011	64	57124	Block Development Officer, Malkangiri
	8	3054	0006	3	835000	Executive Officer ,Notified Area Council ,Balimela
			0007	4	256000	Executive Officer ,Notified Area Council, Balimela
	9	2501	0012	172	20201	Block Development Officer, Mathali
	NGR	1	2415	0005	103	11373
5		2030	0009	2	36046	Sub-Registrar, Ranpur
6		2202	0053	6	350753	Principal, Pathani Samant College, Khandapara
			0054	5	212404	Principal, Pathani Samant College, Khandapara
7		2210	0009	57	10488	Medical Officer, Community Health Centre, Khandapara
9		2055	0033	174	360656	Superintendent of Police ,Nayagarh
			0035	112	144938	Instructor, Police Training School ,Nayagarh
11	2501	0005	146	17134	Block Development Officer, Daspalla	
NPR	7	3054	0004	2	603000	Executive Officer, Notified Area Council, Khariar Road
			0005	04	247000	Executive Officer ,Notified Area Council ,Khariar Road
			0006	03	185000	Executive Officer ,Notified Area Council ,Khariar Road
	10	2235	0024	41	117802	Child Development Project Officer, Komna
NRG	6	2059	0005	53	143312	Block Development Officer, Tentulikhunti
PLB	3	2202	0421	447	17530	Block Development Officer, Baliguda
	5	2501	0017	31	12296	Block Development Officer, Chakapad ,G. Udayagiri
	7	2202	0166	110	9378	Block Development Officer, Baliguda
			0173	114	40556	Block Development Officer,

						Baliguda	
		2211	0028	64	27045	Sub-Divisional Medical Officer, Baliguda	
	9	2056	0033	41	12120	Superintendent, Sub-Jail ,G.Udayagiri	
			0034	42	18084	Superintendent Sub-Jail G.Udayagiri	
		2515	0049	230	23092	Block Development Officer, Daringbadi	
	10	2211	0033	102	97668	Medical Officer, Community Health Centre, Daringbadi	
		3604	0009	10	60000	Executive Officer Notified Area Council G.Udayagiri	
			0010	11	1350855	Executive Officer, Notified Area Council ,G.Udayagiri	
PNP	10	2235	0015	34	145411	Child Development Project Officer, Rourkela	
PRI	2	2041	0001	97	67205	Regional Transport Officer, Puri	
			0005	96	46955	Regional Transport Officer ,Puri	
SBP	3	2202	0583	257	118200	District Inspector of Schools ,Sambalpur	
			0585	99	2739775	Head Master, CSB Zilla School ,Sambalpur	
			0598	87	571958	Head Mistress ,LL Girls High School ,Sambalpur	
	5	2202	0243	10	150503	Principal, Dr. PM Institute of Advanced Study in Education ,Sambalpur	
			2210	0105	2	328636	Medical Officer, Community Health Centre ,Govindapur ,Rairakhhol
				0106	1	126127	Medical Officer, Community Health Centre, Govindaopur ,Rairakhhol
				0107	33	1997930	Accounts Officer, VSS Medical College, Burla
				0120	9	219176	District Leprosy Officer ,Sambalpur
				0121	10	10675	District Leprosy Officer, Sambalpur
				0122	34	58300	Assistant District Medical Officer ,(PH/Malaria/Filaria) ,Sambalpur
				0123	35	40176	Assistant District Medical Officer, (PH/Malaria/Filaria) ,Sambalpur
				0125	33	45466	Assistant District Medical Officer ,(PH/Malaria/Filaria), Sambalpur
				0126	28	188310	Assistant District Medical Officer ,(PH/Malaria/Filaria) ,Sambalpur
0128	31	119969	Assistant District Medical Officer,				

				(PH/Malaria/Filaria), Sambalpur
0130	6	10986	Assistant District Medical Officer ,(PH/Malaria/Filaria), Sambalpur	
0133	36	59747	Assistant District Medical Officer ,(PH/Malaria/Filaria) ,Sambalpur	
0134	38	29158	Assistant District Medical Officer, (PH/Malaria/Filaria) ,Sambalpur	
0135	29	92752	Assistant District Medical Officer ,(PH/Malaria/Filaria), Sambalpur	
0138	5	41542	Medical Officer, Community Health Centre ,Govindapur ,Rairakhol	
0142	7	23945	Health Officer, Sambalpur Municipality, Sambalpur	
0145	3	73103	Health Officer, Sambalpur Municipality, Sambalpur	
0146	2	38062	Health Officer ,Sambalpur Municipality, Sambalpur	
0148	19	119602	Sub-Divisional Medical Officer ,Kuchinda	
0151	20	225554	Sub-Divisional Medical Officer ,Kuchinda	
0152	21	27314	Sub-Divisional Medical Officer, Kuchinda	
0153	22	114064	Sub-Divisional Medical Officer, Kuchinda	
0154	23	21615	Sub-Divisional Medical Officer, Kuchinda	
0155	24	25071	Sub-Divisional Medical Officer, Kuchinda	
0157	14	316381	Sub-Divisional Medical Officer ,Rairakhol	
0159	10	31753	Sub-Divisional Medical Officer ,Rairakhol	
0163	21	73170	Sub-Divisional Medical Officer, Rairakhol	
0164	20	190079	Sub-Divisional Medical Officer ,Rairakhol	
0165	11	69138	Sub-Divisional Medical Officer, Rairakhol	
0167	13	11650	Health Officer ,Sambalpur Municipality, Sambalpur	
0169	15	25318	Health Officer, Sambalpur Municipality, Sambalpur	
0170	10	40058	Health Officer ,Sambalpur Municipality, Sambalpur	
0171	12	77814	Health Officer, Sambalpur Municipality, Sambalpur	
0175	09	161685	Medical Officer ,Community	

				Health Centre ,Kuntura ,Kuchinda
0176	04	119105	Medical Officer ,Community Health Centre, Govindapur ,Rairakhhol	
0180	24	8602	Medical Officer ,Community Health Centre, Kuntura ,Kuchinda	
0183	14	20715	Medical Officer, Community Health Centre ,Kuntura, Kuchinda	
0184	16	22076	Medical Officer ,Community Health Centre, Kuntura ,Kuchinda	
0185	10	62529	Medical Officer, Community Health Centre, Kuntura, Kuchinda	
0186	25	9464	Medical Officer, Community Health Centre, Kuntura ,Kuchinda	
0188	21	23229	Medical Officer ,Community Health Centre ,Kuntura, Kuchinda	
0191	19	21429	Medical Officer ,Community Health Centre ,Kuntura ,Kuchinda	
0192	27	77524	Medical Officer, Community Health Centre, Kuntura ,Kuchinda	
0195	05	31202	Medical Officer, Community Health Centre, Kuntura ,Kuchinda	
0196	04	29642	Medical Officer ,Community Health Centre, Kuntura ,Kuchinda	
0202	46	67514	Accounts Officer ,VSS Medical College ,Burla	
0205	45	123670	Accounts Officer ,VSS Medical College ,Burla	
0208	6	66839	Medical Officer, Employee State Insurance Dispensary, Hirakud ,Burla	
0209	5	165989	Medical Officer, Employee State Insurance Dispensary, Hirakud ,Burla	
0210	2	14464	Medical Officer, Community Health Centre, Naktideul, Rairakhhol	
0211	1	13602	Medical Officer ,Community Health Centre ,Naktideul ,Rairakhhol	
0214	28	72098	Medical Officer, Community Health Centre ,Kuntura ,Kuchinda	
0215	06	144367	Medical Officer ,Community Health Centre, Kuntura ,Kuchinda	
0216	33	33250	Assistant District Medical Officer, (Medical/Tuberculosis), Sambalpur	
0217	34	388456	Assistant District Medical Officer, (Medical/Tuberculosis), Sambalpur	
0218	35	648854	Assistant District Medical Officer,	

				(Medical/Tuberculosis), Sambalpur
0219	32	94947	Assistant District Medical Officer, (Medical/Tuberculosis) ,Sambalpur	
0220	36	353071	Assistant District Medical Officer ,(Medical/Tuberculosis) ,Sambalpur	
0223	4	99138	Medical Officer, Hatibari Health Home, Sambalpur	
0224	3	99138	Medical Officer ,Hatibari Health Home, Sambalpur	
0225	1	33067	Medical Officer, Hatibari Health Home ,Sambalpur	
0226	03	40337	Medical Officer ,Community Health ,Centre Laida Rengali	
0228	13	17201	Medical Officer ,Community Health Centre, Laida, Rengali	
0229	08	3231	Medical Officer ,Community Health Centre ,Laida ,Rengali	
0231	10	55165	Medical Officer, Community Health Centre ,Laida ,Rengali	
0232	09	13728	Medical Officer ,Community Health Centre, Laida ,Rengali	
0234	05	153007	Medical Officer ,Community Health Centre ,Laida, Rengali	
0239	11	105663	Medical Officer, Community Health Centre ,Laida, Rengali	
0241	16	44400	District Homeopathy Medical Officer, Sambalpur Circle ,Sambalpur	
0260	14	41328	District Homeopathy Medical Officer ,Sambalpur Circle, Sambalpur	
0263	21	18016	District Homeopathy Medical Officer, Sambalpur Circle, Sambalpur	
0266	14	17568	Medical Officer ,Community Health Centre, Themra ,Sambalpur	
0268	16	28475	Medical Officer, Community Health Centre ,Themra ,Sambalpur	
0270	18	16687	Medical Officer ,Community Health Centre ,Themra ,Sambalpur	
0271	19	78185	Medical Officer, Community Health Centre ,Themra, Sambalpur	
0272	20	154828	Medical Officer, Community Health Centre ,Themra, Sambalpur	
0275	24	68895	Medical Officer ,Community Health Centre ,Themra ,Sambalpur	
0276	25	58575	Medical Officer ,Community Health Centre, Themra ,Sambalpur	

			0277	26	31762	Medical Officer ,Community Health Centre ,Themra ,Sambalpur
			0279	29	17568	Medical Officer, Community Health Centre ,Themra ,Sambalpur
			0281	31	25475	Medical Officer ,Community Health Centre ,Themra, Sambalpur
			0283	33	16687	Medical Officer ,Community Health Centre ,Themra, Sambalpur
			0284	2	33067	Medical Officer, Hatibari Health Home ,Sambalpur
			0285	18	54993	District Ayurveda Medical Officer, Sambalpur Circle ,Sambalpur
	10	2202	0182	171	11754	Block Development Officer, Rairakhol, Rairakhol
	12	2029	0059	94	13876	Tahsildar ,Rairakhol
SNG	1	2501	0009	167	18477	Block Development Officer ,Subdega
	5	2401	0051	31	226312	Deputy Director Of Agriculture ,Sundargarh
			0052	32	18112	Deputy Director Of Agriculture, Sundargarh
			0053	16	562638	Deputy Director Of Agriculture ,Sundargarh
			0054	33	169818	Deputy Director Of Agriculture ,Sundargarh
			0055	40	23251	Deputy Director Of Agriculture, Sundargarh
			0057	38	78367	Deputy Director Of Agriculture ,Sundargarh
			0059	36	151814	Deputy Director Of Agriculture, Sundargarh
			0060	35	621802	Deputy Director Of Agriculture, Sundargarh
	6	2202	0128	12	249074	Head Master RDD High School, Sundargarh
	7	3054	0001	02	1261000	Executive Officer ,Biramtrapur Municipality ,Biramitrapur
	8	2403	0029	111	384118	Sub-Divisional Veterinary Officer ,Sundargarh
	11	2202	0168	33	95048	Head Master ,Government High School, Ujalpur ,Sundargarh
			0244	269	13355	District Inspector of Schools, Sundargarh
	12	2408	0007	106	12009	Civil Supply Officer, Sundargarh
			0008	104	77098	Civil Supply Officer ,Sundargarh
			0009	99	20400	Civil Supply Officer, Sundargarh
			0010	101	93668	Civil Supply Officer, Sundargarh
			0011	100	131237	Civil Supply Officer, Sundargarh
SNP	2	2501	0010	267	122202	Block Development Officer ,

						Dunguripali, Dunguripali
	6	2202	0049	60	19960	Block Development Officer, Sadar Subarnapur ,Subarnapur
	9	2501	0004	168	104563	Block Development Officer , Binica ,Bunguripali.

ANNEXURE -C
List of vouchers Arithmetical Inaccuracy for 2012-2013

Try	Month	Mj.Head	TV No.	Bill	SOP Amt.	Voucher Net	Difference	Reason of Difference	DDO
ANG	11	3604	0003	12	0	2105000	-2105000	VOUCHER AMOUNT IS NOT TAKEN IN THE SOP	Executive Officer Angul Municipality Angul
BBS	10	2210	0007	173	279156	278156	1000	MISMATCH OF RS.1000/- DUE TO EXCESS SHOWN IN I.TAX RS.2850/- & LESS SHOWN RS.1850/- IN P.TAX.	Establishment Officer Directorate of AYUSH Odisha,Bhubaneswar
CTC	2	2014	0035	761	2147487	2146203	1284		Establishment Officer Odisha High Court Cuttack
	8	2203	0007	196	356537	352490	4047	DIFFERENCE RS.4047/- OF HB.INT. WRONGLY ADJUSTED BY T.O. IN SPL. HBINT.	Director of Technical Education and Training Cuttack
KJR	9	2054	0016	21	33287	33887	-600		Sub-Try Officer Hatadhi
		2853	0026	69	13768	12088	1680	HBA OF RS. 1680/- SHOWN AS TREASURY RECOVERY	Mining Officer Keonjhar
KRD	7	2055	0044	169	492824	488739	4085		Addl. Deputy Commissioner of Police (Armed) 7 th Battlion OSAP ,Bhubaneswar ,Bhubaneswar.
	8	2210	0032	19	87860	85860	2000	DIFFERENCE SHOWN DUE TO WRONGY ADJUSTED RS.2000/- BY T.O OF MC ADVANCE.	Director of Health Services (Tuberculosis) Bhubaneswar
PLB	9	2217	0001	20	70298	68748	1550	RS.1550/- OF HBA HAS WRONGLY ADJUST BY TRY.	Town Planning Officer Town Planning Unit Phulbani
			0002	19	32442	28442	4000	RS.4000/- OF HBA ADVANCE HAS WRONGLY ADJUSTED BY TRY.	Town Planning Officer Town Planning Unit Phulbani
PNP	2	2230	0019	111	91951	91937	14		Inspector of Factories & Boiler Rourkela
SNG	9	2210	0095	77	668026	664261	3765	DIFFERENCE DUE TO HBA OF RS.3765/- TAKEN AS SHBA BY TRY WRONGLY.	Superintendent ESI Hospital Kansbahal Rajgangpur

ANNEXURE –D
A.C. Bills outstanding for settlement.

Sl. No.	Treasury	Item	Balance (₹)
1.	ANG	149	8921402.00
2.	BAM	266	19080898.00
3.	BBS	434	113025967.00
4.	BDH	50	1118766.00
5.	BDK	195	6965648.00
6.	BGR	166	7267337.00
7.	BLG	505	16097704.00
8.	BLS	103	7983542.00
9.	CTC	480	65490845.00
10.	CTS	130	34577595.00
11.	DGR	67	1794454.00
12.	DKL	153	7842150.00
13.	GJM	394	9308157.00
14.	GJP	19	275169.00
15.	JPR	29	924959.00
16.	JPS	42	771840.00
17.	JSD	69	1725548.00
18.	JSP	112	4220965.00
19.	JYR	269	6424488.00
20.	KHD	137	4852273.00
21.	KJR	236	9664979.00
22.	KLD	153	5082598.00
23.	KPD	112	5052344.00
24.	KPT	215	11172524.00
25.	KRD	519	25015450.00
26.	MBJ	341	12641269.00
27.	MKG	13	197798.00
28.	NGR	74	1444602.00
29.	NPR	88	7631119.00
30.	NRG	44	1423368.00
31.	OLS	41	61521535.00
32.	PLB	142	4705572.00
33.	PNP	275	12724261.00
34.	PRI	137	8934458.00
35.	RGD	115	2930197.00
36.	SBP	496	26216583.00
37.	SNG	255	8345884.00
38.	SNP	159	6221619.00
	TOTAL	7184	529595867.00

ANNEXURE-E**Misclassified of Debit by the Treasury (2012-2013)****AEIPF(TPF) Debit wrongly booked under 8009 SPF,01-CIVIL,101-GPF**

SL. NO.	MAJOR HEAD TO WHICH RELATES	MONTH	TRY	TV. NO.	AMOUNT ()	TE NO.
1	8009 SPF,60-OTHER PF,103-OTHER MISC. PF,AEIPF(TPF)	4/12	BAM	122	162000	1
2	”	4/12	BAM	123	150000	1
3	”	4/12	BAM	151	317000	1
4	”	4/12	BBS	93	47300	1
5	”	4/12	BGR	42	99000	1
6	”	4/12	BLS	218	550000	1
7	”	4/12	JPR	101	566642	1
8	”	5/12	ANG	79	300000	5
9	”	5/12	BDK	56	320000	5
10	”	5/12	BGR	133	340000	5
11	”	5/12	BLG	42	216000	5
12	”	5/12	CTC	2	1167750	5
13	”	5/12	CTC	10	167000	5
14	”	5/12	CTC	11	1335000	5
15	”	5/12	CTC	12	847400	5
16	”	5/12	CTC	13	498000	5
17	”	5/12	CTC	14	170000	5
18	”	5/12	CTC	61	291200	5
19	”	5/12	CTC	488	445460	5
20	”	5/12	CTS	137	434000	5
21	”	5/12	DKL	9	234000	5
22	”	5/12	KRD	317	300000	5
23	”	5/12	PRI	61	205662	5
24	”	5/12	PRI	204	402125	5
25	”	5/12	SBP	103	600000	5
26	”	5/12	SBP	210	164000	5
27	”	5/12	JYR	38	175000	6
28	”	6/12	BLG	53	240000	7
29	”	6/12	DGR	43	386318	7
30	”	6/12	JPR	102	120000	7
31	”	6/12	KPD	63	431911	7
32	”	6/12	SBP	56	110000	7
33	”	6/12	KJR	100	520000	7

SL. NO.	MAJOR HEAD TO WHICH RELATES	MONTH	TRY	TV. NO.	AMOUNT ()	TE NO.
34	8009 SPF,60-OTHER PF,103-OTHER MISC. PF,AEIPF(TPF)	6/12	CTC	231	150000	7
35	„	6/12	CTC	232	169600	7
36	„	5/12	KJR	235	1914000	8
37	„	7/12	BDK	137	49000	9
38	„	7/12	BGR	171	500000	9
39	„	7/12	JSP	48	169000	9
40	„	7/12	JSP	103	140000	9
41	„	7/12	KJR	109	100000	9
42	„	7/12	KPD	13	742000	9
43	„	7/12	KPD	173	180000	9
44	„	7/12	KPD	174	30136	9
45	„	7/12	KPD	175	632141	9
46	„	7/12	KPD	176	29259	9
47	„	7/12	KPD	177	215740	9
48	„	7/12	KRD	101	360000	9
49	„	7/12	NRG	33	164100	9
50	„	7/12	PRI	33	300000	9
51	„	7/12	SBP	92	72000	9
52	„	7/12	SBP	190	1097625	9
53	„	7/12	DGR	33	400000	10
54	„	8/12	ANG	140	130000	11
55	„	8/12	BBS	36	300000	11
56	„	8/12	BDK	13	90000	11
57	„	8/12	KJR	71	250000	11
58	„	8/12	KLD	202	110000	11
59	„	8/12	KLD	203	360000	11
60	„	8/12	MBJ	201	159000	11
61	„	8/12	SBP	269	357810	11
62	„	9/12	KLD	181	25692	12
63	„	9/12	KRD	3	118000	12
64	„	9/12	KRD	188	203000	12
65	„	9/12	KRD	236	150000	12
66	„	10/12	BDK	108	160400	14
67	„	10/12	BLG	31	540000	14
68	„	10/12	CTC	182	94053	14
69	„	10/12	CTC	235	163800	14
70	„	10/12	CTC	353	43000	14
71	„	10/12	JPR	109	360000	14
72	„	10/12	JSP	52	160387	14
73	„	10/12	KLD	8	216150	14
74	„	10/12	KLD	9	65000	14
75	„	10/12	KLD	11	67200	14
76	„	10/12	KRD	93	150000	14
77	„	10/12	NRG	15	438822	14
78	„	10/12	PRI	108	337300	14

SL. NO.	MAJOR HEAD TO WHICH RELATES	MONTH	TRY	TV. NO.	AMOUNT (C)	TE NO.
79	„	11/12	KJR	125	1664018	15
80	„	11/12	KLD	124	110000	15
81	„	11/12	KLD	125	88000	15
82	„	11/12	KLD	157	36393	15
83	„	11/12	KLD	158	46475	15
84	„	12/12	BLS	88	180000	18
85	„	12/12	BLS	168	114000	18
86	„	12/12	CTC	146	216000	18
87	„	12/12	CTC	148	77000	18
88	„	12/12	KJR	159	75000	18
89	„	12/12	KLD	191	267000	18
90	„	12/12	KLD	192	318000	18
91	„	12/12	KRD	79	3175000	18
92	„	12/12	PRI	183	50000	18
93	„	12/12	SBP	204	100000	18
94	„	1/13	BGR	125	150000	19
95	„	1/13	CTC	309	350000	19
96	„	1/13	DGR	28	140000	19
97	„	1/13	KLD	7	199800	19
98	„	1/13	KLD	146	889000	19
99	„	1/13	KLD	147	147400	19
100	„	1/13	SBP	111	1243174	19
101	„	1/13	BLS	188	100000	20
102	„	2/13	JPR	96	48120	21
103	„	2/13	KLD	19	207890	21
104	„	2/13	KLD	25	90906	21
105	„	2/13	KLD	26	119851	21
106	„	2/13	KLD	37	718362	21
107	„	2/13	KLD	115	346380	21
108	„	2/13	KLD	192	21188	21
109	„	2/13	KLD	195	265508	21
110	„	2/13	KLD	201	89900	21
111	„	2/13	NRG	61	170000	21
112	„	2/13	CTC	238	172800	21
113	„	2/13	GJM	119	236922	21
114	„	4/12	BAM	118	485447	25
115	„	3/13	BDK	33	130395	26
116	„	3/13	BGR	70	200000	26
117	„	3/13	BGR	72	102000	26
118	„	3/13	BGR	129	200000	26
119	„	3/13	CTC	47	1487979	26
120	„	3/13	JYR	37	320000	26
121	„	3/13	KHD	12	706773	26
122	„	3/13	KJR	247	414000	26
123	„	3/13	KLD	1	333340	26
124	„	3/13	KPD	107	225000	26
125	„	3/13	MKG	42	230000	26
126	„	3/13	PNP	19	132000	26
Total					41968004	

ANNEXURE-F

**Amounts not recouped by CPAO, New Delhi during the year 2011-2012
(Amount in `)**

09/2012	2194617
01/2013	5787457
02/2013	10576958
03/2013	7539847
TOTAL	26098879

Defence

02/2013	6182335
03/2013	6629015
Total	12811350

Railways

(1)- S.E Railway	11/2012	1138713
	12/2012	1200773
	01/2013	1108503
	02/2013	1187645
	03/2013	1145723
	TOTAL	5781357
(2)- Eastern Railway	11/2012	248938
	12/2012	291046
	01/2013	156233
	02/2013	242139
	03/2013	273087
	TOTAL	1211443
(3)- Central Railway	02/2013	6320
	03/2013	6320
	TOTAL	12640

ANNEXURE-G**Wanting/Incomplete Challans from Treasury****Head of Account -8009-SPF,101-GPF**

SL. NO.	Treasury	Challan No.	Month	Head of Account	Amount (₹)
1	ANG	23	4/2012	8009-SPF,01-CIVIL,101-GPF	10525
2	BBS	14	4/2012	”	6000
3	BBS	28	4/2012	”	12000
4	BBS	29	4/2012	”	6000
5	BDK	57	4/2012	”	1500
6	BGR	22	4/2012	”	3000
7	BGR	23	4/2012	”	5500
8	KRD	78	4/2012	”	21000
9	MKG	13	4/2012	”	10000
10	SNP	16	4/2012	”	4000
11	ANG	78	5/2012	”	8000
12	ANG	79	4/2012	”	8000
13	JPR	55	5/2012	”	63472
14	KLD	113	5/2012	”	1100
15	KLD	114	5/2012	”	1100
16	KPD	110	5/2012	”	45700
17	MKG	52	5/2012	”	18575
18	SNG	36	5/2012	”	8000
19	ANG	71	6/2012	”	5400
20	ANG	74	6/2012	”	8000
21	BBS	52	6/2012	”	953
22	BBS	61	6/2012	”	24000
23	BBS	97	6/2012	”	15410
24	BDK	56	6/2012	”	354
25	BDK	59	6/2012	”	8000
26	BGR	115	6/2012	”	625
27	BGR	116	6/2012	”	5000
28	BGR	117	6/2012	”	3500
29	BLS	151	6/2012	”	8000
30	GJM	72	6/2012	”	4000
31	GJP	14	6/2012	”	82000
32	JSD	31	6/2012	”	1350
33	JSD	32	6/2012	”	4200
34	JSD	36	6/2012	”	90600
35	KPT	15	6/2012	”	15470
36	KPT	52	6/2012	”	1700
37	KRD	156	6/2012	”	917
38	KRD	254	6/2012	”	1500
39	PNP	29	6/2012	”	334
40	SBP	5	6/2012	”	12000
41	BLG	11	7/2012	”	1163
42	BLG	31	7/2012	”	31026
43	BLG	104	7/2012	”	10200
44	BLS	186	7/2012	”	5000

SL. NO.	Treasury	Challan No.	Month	Head of Account	Amount (₹)
45	CTC	90	7/2012	„	5000
46	GJM	192	7/2012	„	9000
47	GJM	193	7/2012	„	30600
48	JPR	53	7/2012	„	16600
49	KPT	17	7/2012	„	8500
50	KPT	18	7/2012	„	3000
51	KRD	225	7/2012	„	21250
52	NRG	28	7/2012	„	10400
53	PRI	71	7/2012	„	11400
54	ANG	63	7/2012	„	6800
55	ANG	25	8/2012	„	11000
56	ANG	84	8/2012	„	29000
57	CTC	44	8/2012	„	5000
58	KHD	67	8/2012	„	24100
59	KPD	108	8/2012	„	35400
60	KPD	119	8/2012	„	70100
61	KRD	133	8/2012	„	36200
62	MKG	29	8/2012	„	14636
63	NGR	50	8/2012	„	63900
64	NPR	42	8/2012	„	6000
65	ANG	105	9/2012	„	6800
66	ANG	106	9/2012	„	188
67	BAM	24	9/2012	„	7855
68	BDK	110	9/2012	„	10310
69	BDK	128	9/2012	„	14740
70	BDK	143	9/2012	„	12000
71	DGR	24	9/2012	„	2000
72	JPR	129	9/2012	„	25395
73	JPR	130	9/2012	„	8024
74	JPR	131	9/2012	„	20197
75	JSD	16	9/2012	„	18000
76	JSD	35	9/2012	„	2000
77	KPT	26	9/2012	„	2000
78	KPT	31	9/2012	„	6175
79	KRD	134	9/2012	„	1200
80	MKG	42	9/2012	„	10000
81	ANG	10	10/2012	„	11000
82	ANG	81	10/2012	„	6800
83	BBS	83	10/2012	„	25367
84	BGR	2	10/2012	„	168060
85	BGR	114	10/2012	„	20320
86	BLS	158	10/2012	„	3400
87	CTC	63	10/2012	„	18800
88	CTC	232	10/2012	„	3473
89	GJM	71	10/2012	„	35800
90	GJM	122	10/2012	„	4500
91	GJM	207	10/2012	„	9850
92	GJP	46	10/2012	„	41687
93	JSP	72	10/2012	„	45000
94	JSP	135	10/2012	„	29760

SL. NO.	Treasury	Challan No.	Month	Head of Account	Amount (₹)
95	JSP	137	10/2012	„	4200
96	KJR	109	10/2012	„	18000
97	KJR	152	10/2012	„	126640
98	KPD	89	10/2012	„	35531
99	KPD	119	10/2012	„	4000
100	KRD	15	10/2012	„	10763
101	KRD	110	10/2012	„	12000
102	KRD	158	10/2012	„	1917
103	MKG	7	10/2012	„	2500
104	SBP	123	10/2012	„	18548
105	BAM	143	11/2012	„	45000
106	BAM	144	11/2012	„	138000
107	BBS	44	11/2012	„	7346
108	BDK	116	11/2012	„	5900
109	BGR	40	11/2012	„	3000
110	BGR	84	11/2012	„	19420
111	BLS	117	11/2012	„	7000
112	JPR	107	11/2012	„	1000
113	JSP	34	11/2012	„	10000
114	KPD	134	11/2012	„	74700
115	PLB	247	11/2012	„	4150
116	PLB	255	11/2012	„	33000
117	BBS	74	12/2012	„	9000
118	BBS	75	12/2012	„	15000
119	BDH	2	12/2012	„	204080
120	BDK	109	12/2012	„	82300
121	BDK	110	12/2012	„	16700
122	BGR	4	12/2012	„	13781
123	BGR	45	12/2012	„	16000
124	BGR	61	12/2012	„	19420
125	BLS	141	12/2012	„	750
126	CTC	122	12/2012	„	13000
127	GJM	3	12/2012	„	11700
128	JPR	80	12/2012	„	1000
129	JSD	35	12/2012	„	4000
130	JSP	130	12/2012	„	4200
131	JSP	131	12/2012	„	4200
132	KJR	132	12/2012	„	12000
133	KJR	133	12/2012	„	14400
134	KPD	95	12/2012	„	24000
135	KPT	31	12/2012	„	9500
136	KPT	34	12/2012	„	16120
137	KPT	35	12/2012	„	3850
138	NGR	34	12/2012	„	29325
139	NGR	54	12/2012	„	46880
140	PNP	42	12/2012	„	27200
141	PNP	44	12/2012	„	38060
142	PNP	45	12/2012	„	24000
143	SNG	102	12/2012	„	12000
144	ANG	61	1/2013	„	6800

SL. NO.	Treasury	Challan No.	Month	Head of Account	Amount (₹)
145	ANG	107	1/2013	”	20000
146	BGR	54	1/2013	”	4500
147	BGR	55	1/2013	”	3500
148	BGR	56	1/2013	”	1500
149	BLS	34	1/2013	”	12000
150	BLS	172	1/2013	”	2883
151	CTC	124	1/2013	”	181724
152	CTC	149	1/2013	”	8500
153	CTC	157	1/2013	”	14776
154	DGR	4	1/2013	”	20000
155	DKL	73	1/2013	”	27000
156	GJP	31	1/2013	”	16700
157	JPR	76	1/2013	”	1500
158	JPR	85	1/2013	”	1000
159	JPR	93	1/2013	”	54000
160	JSP	14	1/2013	”	6100
161	KHD	29	1/2013	”	8000
162	KPT	57	1/2013	”	20000
163	KPT	74	1/2013	”	1500
164	KPT	78	1/2013	”	4000
165	KPT	79	1/2013	”	22000
166	KRD	52	1/2013	”	15000
167	KRD	54	1/2013	”	10000
168	KRD	56	1/2013	”	4000
169	KRD	241	1/2013	”	90525
170	MKG	18	1/2013	”	3000
171	MKG	47	1/2013	”	560
172	OLS	2	1/2013	”	24000
173	PNP	42	1/2013	”	13000
174	PNP	43	1/2013	”	20400
175	SBP	11	1/2013	”	8000
176	SBP	106	1/2013	”	18000
177	ANG	54	2/2013	”	10000
178	ANG	70	2/2013	”	6800
179	BAM	86	2/2013	”	43417
180	BDH	34	2/2013	”	26000
181	BGR	2	2/2013	”	19420
182	BGR	35	2/2013	”	5500
183	BGR	36	2/2013	”	16000
184	BGR	104	2/2013	”	12000
185	BLG	104	2/2013	”	7400
186	BLS	112	2/2013	”	5600
187	BLS	128	2/2013	”	45632
188	BLS	185	2/2013	”	7000
189	CTC	162	2/2013	”	15000
190	CTS	50	2/2013	”	76000
191	GJM	136	2/2013	”	8000
192	GJM	187	2/2013	”	4500
193	JPR	77	2/2013	”	1000
194	JPR	116	2/2013	”	1500

SL. NO.	Treasury	Challan No.	Month	Head of Account	Amount (₹)
195	JSP	73	2/2013	„	3200
196	KPT	86	2/2013	„	10000
197	KRD	65	2/2013	„	5403
198	KRD	168	2/2013	„	21250
199	NRG	18	2/2013	„	12300
200	OLS	1	2/2013	„	6000
201	OLS	22	2/2013	„	300000
202	PNP	54	2/2013	„	5075
203	PNP	55	2/2013	„	334
204	SBP	106	2/2013	„	5000
205	SNG	28	2/2013	„	2500
206	SNP	40	2/2013	„	55000
207	ANG	23	3/2013	„	6800
208	ANG	33	3/2013	„	18000
209	ANG	34	3/2013	„	45000
210	BBS	78	3/2013	„	14000
211	BBS	82	3/2013	„	4020
212	BDH	8	3/2013	„	3560
213	BDH	62	3/2013	„	7500
214	BGR	69	3/2013	„	37740
215	CTC	267	3/2013	„	2100
216	CTC	268	3/2013	„	16380
217	GJM	32	3/2013	„	11000
218	GJM	109	3/2013	„	8000
219	GJM	170	3/2013	„	1500
220	GJM	171	3/2013	„	6000
221	GJM	217	3/2013	„	4500
222	GJP	24	3/2013	„	6000
223	GJP	25	3/2013	„	4399
224	JSD	116	3/2013	„	540
225	JSP	8	3/2013	„	3200
226	KHD	89	3/2013	„	6600
227	KJR	177	3/2013	„	165000
228	KJR	178	3/2013	„	54000
229	KJR	179	3/2013	„	85000
230	KJR	180	3/2013	„	108000
231	KPD	191	3/2013	„	66200
232	KRD	28	3/2013	„	15000
233	KRD	36	3/2013	„	60000
234	KRD	57	3/2013	„	15000

SL. NO.	Treasury	Challan No.	Month	Head of Account	Amount (₹)
235	KRD	105	3/2013	8009-SPF,01-CIVIL,101-GPF	12891
236	KRD	107	3/2013	”	20000
237	KRD	257	3/2013	”	22180
238	NGR	60	3/2013	”	3000
239	NRG	87	3/2013	”	28000
240	NRG	88	3/2013	”	1500
241	NRG	89	3/2013	”	4000
242	PLB	27	3/2013	”	19000
243	PLB	44	3/2013	”	17200
				Total	5101951

Head of Account -7610 HBA

Sl. No.	Name of the Treasury	Head of Account	TV No. & Date	Amount involved	Type of errors	Name of the DDO	Remarks
1.	Dist. Try-Cuttack	7610-HBA	4 of 09.03.2013	250200	Voucher wanting	Superintendent ,Sub-Jail, Banki	
2.	Dist. Try-Khurda	7610-HBA	16 of 15.03.2013	200000	-do -	Director of Health Services (Nutrition),BBSR	

ANNEXURE – “H”Due date of 1st list – 21st of the same month

Delay in Rendition of Treasury Accounts for the year 2012-13

Due date of 2nd list – 8th of the following month

DoR –I – Date of Receipt of 1st list

D Stands

for delay in terms of days

DoR –II – Date of Receipt of 2nd list

PART – I**YEAR: 2012-13**

Sl No	District	April				May				June			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1.	ANGUL	23.04	2	08.05	-	23.05	2	08.06	-	25.06	4	09.07	1
2.	BALASORE	23.04	2	08.05	-	23.05	2	07.06	-	29.06	8	09.07	1
3.	BARGARH	23.04	2	08.05	-	23.05	2	08.06	-	25.06	4	09.07	1
4.	BARHAMPUR SPECIAL	20.04	-	04.05	-	21.05	-	06.06	-	20.06	-	06.07	-
5.	BHADRAK	23.04	2	08.05	-	25.05	4	11.06	3	26.06	5	09.07	1
6.	BHUBANESWAR SPL-I	20.04	-	04.05	-	21.05	-	05.06	-	20.06	-	05.07	-
7.	BHUBANESWAR SPL-II	20.04	-	04.05	-	21.05	-	05.06	-	20.06	-	05.07	-
8.	BOLANGIR	23.04	2	08.05	-	25.05	4	08.06	-	25.06	4	09.07	1
9.	BOUDH	20.04	-	08.05	-	22.05	1	11.06	3	22.06	1	06.07	-
10.	CUTTACK	20.04	-	07.05	-	21.05	-	06.06	-	20.06	-	05.07	-
11.	CUTTACK SPECIAL	20.04	-	07.05	-	21.05	-	05.06	-	20.06	-	05.07	-
12.	CYBER TRY.			08.05	-			07.06	-			06.07	-
13.	DEOGARH	23.04	2	07.05	-	23.05	2	08.06	-	25.06	4	09.07	1
14.	DHENKANAL	24.04	3	08.05	-	21.05	-	12.06	4	25.06	4	06.07	-
15.	GAJAPATI	23.04	2	07.05		23.05	2	07.06	-	25.06	4	09.07	1
16.	GANJAM	24.04	3	07.05	-	25.05	4	08.06	-	25.06	4	06.07	-
17.	JAGATSINGPUR	20.04	-	08.05	-	21.05	-	05.06	-	20.06	-	05.07	-
18.	JAJPUR	20.04	-	07.05	-	21.05	-	06.06	-	22.06	1	05.07	-
19.	JAJPUR ROAD SPL.	23.04	2	09.05	1	24.05	3	08.06	-	22.06	1	09.07	1
20.	JEYPORE SPECIAL	20.04	-	03.05	-	21.05	-	05.06	-	20.06	-	03.07	-
21.	JHARSUGUDA	20.04	-	09.05	1	23.05	2	08.06	-	20.06	-	06.07	-
22.	KALAHANDI	23.04	2	08.05	-	24.05	3	08.06	-	22.06	2	09.07	1
23.	KENDRAPARA	23.04	2	07.05	-	22.05	1	06.06	-	22.06	1	05.07	-
24.	KEONJHAR	27.04	6	08.05	-	24.05	3	08.06	-	25.06	4	06.07	-
25.	KHURDA	20.04	-	08.05	-	21.05	-	08.06	-	22.06	1	09.07	1
26.	KHURDA SPL.	20.04	-	04.05	-	22.05	1	08.06	-	22.06	1	06.07	-
27.	KORAPUT	23.04	2	08.05	-	22.05	1	08.06	-	25.06	4	09.07	1
28.	MALKANGIRI	26.04	5	18.05	10	28.05	7	07.06	-	27.06	6	09.07	1
29.	MAYURBHANJ	23.04	2	07.05	-	23.05	2	07.06	-	22.06	1	06.07	-
30.	NAWRANGPUR	23.04	2	07.05	-	23.05	2	07.06	-	20.06	-	06.07	-
31.	NAYAGARH	23.04	2	07.05	-	23.05	2	08.06	-	04.07	13	09.07	1
32.	NUAPARA	23.04	2	08.05	-	23.05	2	07.06	-	22.06	1	09.07	1
33.	PANPOSH SPL.	20.04	-	07.05	-	22.05	1	08.06	-	22.06	1	06.07	-
34.	PHULBANI	23.04	2	08.05	-	22.05	1	08.06	-	22.06	1	06.07	-
35.	PURI	23.04	2	09.05	1	24.05	3	07.06	-	25.06	4	06.07	-
36.	RAYAGADA	23.04	2	08.05	-	23.05	2	05.06	-	22.06	1	05.07	-
37.	SAMBALPUR	24.04	3	08.05	-	28.05	7	08.06	-	25.06	4	09.07	1
38.	SONEPUR	25.04	4	08.05	-	23.05	2	08.06	-	22.06	1	09.07	1
39.	SUNDARGARH	23.04	2	08.05	-	24.05	3	06.06	-	25.06	4	09.07	1

PART – II**YEAR: 2012-13**

Sl No	District	July				August				September			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1.	ANGUL	23.07	2	08.08	-	27.08	6	07.09	-	25.09	4	08.10	
2.	BALASORE	23.07	2	08.08	-	23.08	2	07.09	-	26.09	5	05.10	-
3.	BARGARH	23.07	2	07.08	-	24.08	3	11.09	3	25.09	4	10.10	2
4.	BERHAMPUR SPECIAL	20.07	-	06.08	-	23.08	2	05.09	-	21.09	-	04.10	-
5.	BHADRAK	23.07	2	07.08	-	23.08	2	14.09	6	26.09	5	08.10	-
6.	BHUBANESWAR SPL-I	20.07	-	03.08	-	21.08	-	05.09	-	21.09	-	05.10	-
7.	BHUBANESWAR SPL-II	20.07	-	03.08	-	23.08	2	05.09	-	25.09	4	05.10	-
8.	BOLANGIR	24.07	3	08.08	-	27.08	6	07.09	-	26.09	5	08.10	-
9.	BOUDH	20.07	-	07.08	-	22.08	1	06.09	-	21.09	-	08.10	-
10.	CUTTACK	20.07	-	03.08	-	21.08	-	05.09	-	21.09	-	05.10	-
11.	CUTTACK SPECIAL	20.07	-	06.08	-	21.08	-	05.09	-	21.09	-	05.10	-
12.	CYBER			06.08	-			06.09	-			08.10	-
13.	DEOGARH	27.07	6	07.08	-	24.08	3	07.09	-	25.09	4	08.10	-
14.	DHENKANAL	23.07	2	07.08	-	23.08	2	07.09	-	25.09	4	08.10	-
15.	GAJAPATI	23.07	2	07.08	-	23.08	2	07.09	-	24.09	3	08.10	-
16.	GANJAM	24.07	3	07.08	-	24.08	3	07.09	-	25.09	4	08.10	-
17.	JAGATSINGPUR	20.07	-	06.08	-	21.08	-	06.09	-	24.09	3	04.10	-
18.	JAJPUR	23.07	2	06.08	-	27.08	6	05.09	-	24.09	3	05.10	-
19.	JAJPUR ROAD SPL.	23.07	2	09.08	1	23.08	2	10.09	2	25.09	4	08.10	-
20.	JEYPUR SPECIAL	20.07	-	03.08	-	21.08	-	04.09	-	21.09	-	05.10	-
21.	JHARSUGUDA	24.07	3	08.08	-	24.08	3	17.09	9	27.09	6	08.10	-
22.	KALAHANDI	23.07	2	08.08	-	24.08	3	07.09	-	25.09	4	08.10	-
23.	KENDRAPARA	20.07	-	06.08	-	23.08	2	05.09	-	24.09	3	05.10	-
24.	KEONJHAR	23.07	2	08.08	-	24.08	3	07.09	-	26.09	5	08.10	-
25.	KHURDA	20.07	-	07.08	-	22.08	1	07.09	-	21.09	-	08.10	-
26.	KHURDA SPL.	23.07	2	06.08	-	22.08	1	07.09	-	25.09	4	08.10	-
27.	KORAPUT	23.07	2	08.08	-	24.08	3	10.09	2	24.09	3	08.10	-
28.	MALKANGIRI	25.07	4	08.08	-	03.09	13	14.09	6	03.10	12	15.10	7
29.	MAYURBHANJ	23.07	2	08.08	-	24.08	3	05.09	-	24.09	3	05.10	-
30.	NAWRANGPUR	20.07	-	06.08	-	22.08	1	06.09	-	24.09	3	08.10	-
31.	NAYAGARH	23.07	2	08.08	-	22.08	1	10.09	2	24.09	3	08.10	-
32.	NUAPARA	23.07	2	08.08	-	22.08	1	07.09	-	26.09	5	08.10	-
33.	PANPOSH SPL.	20.07	-	08.08	-	22.08	1	06.09	-	24.09	3	08.10	-
34.	PHULBANI	23.07	2	07.08	-	24.08	3	07.09	-	24.09	3	08.10	-
35.	PURI	23.07	2	07.08	-	23.08	2	11.09	3	24.09	3	08.10	-
36.	RAYAGADA	23.07	2	07.08	-	23.08	2	06.09	-	24.09	3	05.10	-
37.	SAMBALPUR	23.07	2	07.08	-	28.08	7	07.09	-	26.09	5	08.10	-
38.	SONEPUR	23.07	2	08.08	-	23.08	2	11.09	3	25.09	4	09.10	1
39.	SUNDARGARH	23.07	2	08.08	-	24.08	3	10.09	2	24.09	3	08.10	-

PART – III**YEAR: 2012-13**

Sl No	District	October				November				December			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1.	ANGUL	01.11	11	09.11	1	22.11	1	07.12	-	24.12	3	08.01	-
2.	BALASORE	26.10	5	06.11	-	22.11	1	06.12	-	24.12	3	08.01	-
3.	BARGARH	31.10	10	08.11	-	22.11	1	07.12	-	24.12	3	08.01	-
4.	BERHAMPUR SPECIAL	23.10	2	05.11	-	21.11	-	05.12	-	21.12	-	07.01	-
5.	BHADRAK	26.10	5	08.11	-	23.11	2	07.12	-	24.12	3	08.01	-
6.	BHUBANESWAR SPL-I	20.10	-	05.11	-	21.11	-	05.12	-	21.12	-	04.01	-
17.	BHUBANESWAR SPL-II	25.10	4	05.11	-	21.11	-	05.12	-	21.12	-	04.01	-
7.	BOLANGIR	26.10	5	08.11	-	23.11	2	10.12	2	21.12	-	08.01	-
8.	BOUDH	26.10	5	07.11	-	21.11	-	10.12	2	20.12	-	04.01	-
9.	CUTTACK	23.10	2	05.11	-	21.11	-	05.12	-	21.12	-	04.01	-
10.	CUTTACK SPECIAL	25.10	4	07.11	-	21.11	-	05.12	-	21.12	-	04.01	-
18.	CYBER			05.11	-			07.12	-			04.01	-
11.	DEOGARH	26.10	5	09.11	1	22.11	1	07.12	-	21.12	-	07.01	-
12.	DHENKANAL	25.10	4	08.11	-	21.11	-	07.12	-	21.12	-	07.01	-
13.	GAJAPATI	25.10	4	08.11	-	22.11	1	07.12	-	21.12	-	07.01	-
14.	GANJAM	26.10	5	08.11	-	23.11	2	07.12	-	24.12	3	07.01	-
15.	JAGATSINGPUR	19.10	-	05.11	-	21.11	-	05.12	-	20.12	-	08.01	-
19.	JAJPUR	19.10	-	05.11	-	21.11	-	05.12	-	21.12	-	04.01	-
20.	JAJPUR ROAD SPL.	23.10	2	08.11	-	22.11	1	07.12	-	21.12	-	08.01	-
21.	JEYPUR SPECIAL	23.10	2	05.11	-	19.11	-	05.12	-	21.12	-	04.01	-
22.	JHARSUGUDA	26.10	5	09.11	1	21.11		10.12	2	21.12	-	09.01	1
23.	KALAHANADI	26.10	5	08.11	-	22.11	1	07.12	-	24.12	3	08.01	-
24.	KENDRAPARA	25.10	4	08.11	-	21.11	-	07.12	-	24.12	3	07.01	-
25.	KEONJHAR	30.10	9	08.11	-	23.11	2	07.12	-	24.12	3	10.01	2
26.	KHURDA	20.10	-	08.11	-	21.11	-	07.12	-	21.12	-	07.01	-
27.	KHURDA SPL.	26.10	5	07.11	-	22.11	1	07.12	-	21.12	-	07.01	-
28.	KORAPUT	26.10	5	08.11	-	23.11	2	10.12	2	24.12	3	08.01	-
29.	MALKANGIRI	25.10	4	09.11	1	26.11	5	07.12	-	24.12	3	10.01	2
16.	MAYURBHANJ	25.10	4	08.11	-	21.11	-	06.12	-	21.12	-	07.01	-
30.	NAWRANGPUR	25.10	4	06.11	-	21.11	-	07.12	-	21.12	-	07.01	-
31.	NAYAGARH	23.10	2	09.11	1	22.11	1	07.12	-	21.12	-	08.01	-
32.	NUAPARA	26.10	5	07.11	-	21.11	-	06.12	-	21.12	-	08.01	-
33.	PANPOSH SPL.	23.10	2	06.11	-	21.11	-	06.12	-	21.12	-	07.01	-
34.	PHULBANI	25.10	4	08.11	-	22.11	1	07.12	-	24.12	3	07.01	-
35.	PURI	26.10	5	08.11	-	22.11	1	12.12	4	21.12	-	07.01	-
36.	RAYAGADA	25.10	4	06.11	-	22.11	1	06.12	-	21.12	-	07.01	-
37.	SAMBALPUR	31.10	10	09.11	1	23.11	2	07.12	-	24.12	3	07.01	-
38.	SONEPUR	26.10	5	08.11	-	21.11	-	07.12	-	21.12	-	07.01	-
39.	SUNDARGARH	25.10	4	08.11	-	23.11	2	10.12	2	21.12	-	07.01	-

PART – IV**YEAR: 2012-13**

SI No	District	January				February				March			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1.	ANGUL	22.01	1	07.02	-	25.02	4	4.03	-	25.03	4	15.04	7
2.	BALASORE	24.01	3	08.02	-	26.02	5	08.03	-	26.05	5	08.04	-
3.	BARGARH	24.01	3	08.02	-	25.02	4	14.03	6	26.03	5	08.04	-
4.	BERHAMPUR SPECIAL	21.01	-	05.02	-	22.02	1	06.03	-	22.03	1	08.04	-
5.	BHADRAK	29.01	8	08.02	-	27.02	6	08.03	-	25.03	4	11.04	3
6.	BHUBANESWAR SPL-I	21.01	-	05.02	-	21.02	-	05.03	-	21.03	-	05.04	-
17.	BHUBANESWAR SPL-II	21.01	-	05.02	-	21.02	-	04.03	-	21.03	-	05.04	-
7.	BOLANGIR	24.01	3	07.02	-	25.02	4	08.03	-	25.03	4	08.04	-
8.	BOUDH	21.01	-	05.02	-	22.02	1	11.03	3	21.03	-	08.04	-
9.	CUTTACK	21.01	-	06.02	-	22.02	1	07.03	-	25.03	4	11.04	3
10.	CUTTACK SPECIAL	21.01	-	07.02	-	25.02	4	07.03	-	22.03	1	08.04	-
18.	CYBER TRY ,BBSR			05.02	-			11.03	3			08.04	-
11.	DEOGARH	21.01	-	08.02	-	25.02	4	08.03	-	22.03	1	08.04	-
12.	DHENKANAL	22.01	1	08.02	-	25.02	4	07.03	-	21.03	-	08.04	-
13.	GAJAPATI	22.01	1	07.02	-	22.02	1	08.03	-	22.03	1	08.04	-
14.	GANJAM	24.01	3	07.02	-	25.02	4	12.03	4	02.04	12	10.04	2
15.	JAGATSINGPUR	21.01	-	05.02	-	20.02	-	04.03	-	22.03	1	10.04	2
19.	JAJPUR	21.01	-	05.02	-	22.02	1	08.03	-	21.03	-	08.04	-
20.	JAJPUR ROAD SPL.	22.01	1	08.02	-	01.03	8	07.03	-	03.04	13	11.04	3
21.	JEYPUR SPECIAL	21.01	-	04.02	-	25.02	4	04.03	-	21.03	-	05.04	-
22.	JHARSUGUDA	22.01	1	08.02	-	22.02	1	13.03	5	25.03	4	17.04	9
23.	KALAHANDI	24.01	3	08.02	-	25.02	4	08.03	-	25.03	4	10.04	2
24.	KENDRAPARA	22.01	1	05.02	-	22.02	1	08.03	-	22.03	1	08.04	-
25.	KEONJHAR	29.01	8	08.02	-	28.02	7	11.03	3	26.03	5	11.04	3
26.	KHURDA	21.01	-	08.02	-	21.02	-	12.03	4	25.03	4	09.04	1
27.	KHURDA SPL.	22.01	1	07.02	-	25.02	4	11.03	3	25.03	4	12.04	4
28.	KORAPUT	22.01	1	08.02	-	25.02	4	08.03	-	22.03	1	08.04	-
29.	MALKANGIRI	23.01	2	11.02	3	25.02	4	11.03	3	26.03	5	15.04	7
16.	MAYURBHANJ	22.01	1	07.02	-	22.02	1	06.03	-	22.03	1	08.04	-
30.	NAWRANGPUR	22.01	1	07.02	-	25.02	4	07.03	-	22.03	1	08.04	-
31.	NAYAGARH	21.01	-	08.02	-	22.02	1	08.03	-	21.03	-	17.04	9
32.	NUAPARA	22.01	1	07.02	-	22.02	1	07.03	-	21.03	-	05.04	-
33.	PANPOSH SPL.	21.01	-	06.02	-	20.02	-	08.03	-	21.03	-	08.04	-
34.	PHULBANI	22.01	1	07.02	-	22.02	1	08.03	-	22.03	1	08.04	-
35.	PURI	24.01	3	07.02	-	26.02	5	12.03	4	04.04	14	17.04	9
36.	RAYAGADA	22.01	1	06.02	-	22.02	1	06.03	-	22.03	1	08.04	-
37.	SAMBALPUR	24.01	3	08.02	-	25.02	4	08.03	-	26.03	5	16.04	8
38.	SONEPUR	22.01	1	07.02	-	25.02	4	08.03	-	25.03	4	09.04	1
39.	SUNDARGARH	24.01	3	07.02	-	25.02	4	11.03	3	25.03	4	08.04	-

ANNEXURE – ‘I’**No. of Requisition for Correction of Accounts received from Treasuries during 2012-2013.**

Sl.No.	Name of Treasury	No. of requisition for correction of account.
1.	Angul	2
2.	Boudh	1
3.	Balasore	5
4.	Berhampur Special	4
5.	Bhadrak	5
6.	Bargarh	1
7.	Mayurbhanj	3
8.	Bhubaneswar Special-I	2
9.	Bolangir	8
10.	Cuttack	15
11.	Cuttack Special	6
12.	Dhenkanal	13
13.	Ganjam	6
14.	Jagatsinghpur	5
15.	Jajpur	6
16.	Jeypore Special	1
17.	Kalahandi	3
18.	Keonjhar	6
19.	Kendrapara	3
20.	Khurda	13
21.	Malkangiri	1
22.	Nuapada	1
23.	Nayagarh	1
24.	Phulbani	5
25.	Panposh Special	1
26.	Puri	4
27.	Rayagada	2
28.	Sonepur	1
29.	Sambalpur	3
30.	Sundargarh	6
31.	Bhubaneswar Special-II	4
32.	Khurda Special	1
33.	Jajpur Special	1
34.	Cyber Treasury	1
	TOTAL	140

ANNEXURE –J

Wanting of Lapsed Deposit Statement Under the Head of Account “8443”- Civil Deposit - 101-Revenue Deposit,103-Security Deposit, 104- Civil Court Deposit, and 105- Criminal Court Deposit. As on 31.03.2013.

Sl.No	Treasury	101-Revenue Deposit	103-Security Deposit	104-Civil Court Deposit	105-Criminal Court Deposit.
1	Angul	1990 to2005, 2009 to 2013	1990 to2005, 2009 to 2013	1998 to 2003, 2005 to 2013	1990 to 2013
2	Bolangir	1990 to 2013	1990 to 2013	1990 to 2000, 2003-2004, 2006-2007, 2009 to 20013.	1990 to 1992, 1993 to 1997, 1999-2001, 2003 to 2008, 2009 to 2013.
3	Balasore	1990 to 2005, 2007-2008, 2009 to 2013.	1990 to 2006, 2007-2008, 2009 to 2013.	1990 to 1993, 1995 to 1999, 2011 to 2013.	1990 to 1993, 1995 to 1999, 2009 to 2013.
4	Baripada (Mayurbhanj)	1990 to 2005, 2009 to 2013.	1990 to 2005, 2009 to 2013.	1992-1993, 1996-1997, 2008 to 2013.	1990 to 1992, 1993 to 1995, 1996-1997, 2008 to 2013.
5	Bhubaneswar-I	1990 to 2013.	1990 to 2013.	1990-1991, 1995 to 1997,2006-2007, 2009 to 2013.	1994 to 1997, 2002-2003, 2009 to 2013.
6	Boudh	1990 to 2013.	1990 to 2013.	1990 to 1994, 1995 to 1999, 2001 to 2013.	1991 to 1994, 1996-1997, 1999-2000, 2001 to 2013.
7	Bhadrak	1990 to 2005, 2006 to 2013.	1990 to 2013.	1990 to 1993, 1996 to 1999, 2009 to 2013.	1990 to 1993, 1995 to 1999, 2009 to 2013.
8	Berhampur	1990 to 2005, 2008 to 2013.	1990 to 2005, 2008 to 2013.	1990-1991, 2002-2003, 2004-2005, 2009 to 2013.	2002-2003, 2009 to 2013.
9	Bargarh	1990 to 2013.	1990 to 2003, 2009 to 2013.	1990 to 1999, 2001-2002, 2004 to 2013.	1990 to 1999, 2001-2002, 2004 to 2013.
10	Cuttack	1990 to 2001, 2002 to 2005, 2009 to 2013.	1990 to 2001, 2002 to 2005, 2009 to 2013.	2007 to 2013.	1990 to 1992, 1994 to 2000, 2008 to 2013.
11	Cuttack Special	1990 to 2013.	1990 to 2005, 2006 to 2013.	1990 to 2013.	1990 to 2013.
12	Dhenkanal	1990 to 2002, 2003-2004,2005 to 2007, 2001 to 2013.	1990 to 2002, 2003-2004, 2005-2006, 2009 to 2013.	1998-1999, 2006 to 2013.	1990 to 2001, 2006 to 2013.
13	Deogarh	1990 to 2013.	1990 to 2013.	1990 to 1999, 2000 to 2002, 2003 to 2013.	1990 to 1992, 1993 to 1999, 2000 to 2002, 2003 to 2013.
14	Gajapati	1990 to 2005, 2006 to 2013.	1990 to 2005, 2006 to 2013.	1990 to 2002, 2006 to 2013.	1990 to 2002, 2006 to 2013.

15	Ganjam	1990 to 2013.	1990 to 1997, 1999 to 2013.	1990 to 1998, 2008 to 2013.	2009 to 2013.
16	Jajpur Dist	1990 to 2003, 2004- 2005, 2006 to 2013.	1990 to 2003, 2006 to 2013.	1990 to 2002, 2007 to 2013.	1990 to 2002, 2006 to 2013.
17	Jajpur Special				
18	Jagatsinghpur	1990 to 2002, 2003- 2004, 2006 to 2013.	1990 to 2002, 2007 to 2013.	1990 to 1999, 2007 to 2013.	1990 to 1993, 1997 to 2001, 2007 to 2013.
19	Jypore Special	1990 to 2000, 2001 to 2013.	1990 to 2005, 2006-2007, 2009 to 2013.	1990 1992, 1998- 1999, 2001-2002, 2006-2007, 2009 to 2013.	1990 to 1993, 2001- 2002, 2009 to 2013.
20	Jharsuguda	1990 to 2006, 2007 to 2013.	1990 to 2004, 2009 to 2013.	1990 to 2002, 2008 to 2013	1990 to 2002, 2008 to 2013
21	Keonjhar	1990 to 2006, 2009 to 2013.	1990 to 2013.	1990 to 1994, 1996 to 1998, 1999-2000, 2001- 2002, 2003-2004, 2005-2006, 2008 to 2013.	1993-1994, 1995- 1996, 1997 to 2000, 2004 to 2006, 2008 to 2013.
21A	Kalahandi	1990 to 2003, 2006 to 2013.	1990 to 2003, 2008 to 2013.	1990 to 1996, 2002-2003, 2008 to 2013.	1991 to 1994, 2001 to 2003, 2009 to 2013.
22	Koraput	1990 to 1999, 2000 to 2002, 2009 to 2013.	1990 to 2006, 2007-2008, 2009 to 2013.	2002 to 2006, 2007 to 2013.	1992 to 2006 2007 to 2013.
23	Khurda	1990 to 2013.	1990 to 2013.	1990 to 1994, 2003-2004, 2005 to 2013.	1990 to 1994, 2003- 2004, 2005 to 2013.
24	Khurda Special				
25	Kendrapada	1990 to 2005, 2007 to 2013.	1990 to 2005, 2009 to 2013.	1990 to 2013.	1990 to 1996, 1997 to 2000, 2005 to 2013.
26	Malkangiri	1990 to 2003, 2004- 2005, 2006 to 2013.	1990 to 2006, 2009 to 2013.	1990-1991, 1992 to 1994, 2008 to 2013.	1990-1991, 2008 to 2013.
27	Nayagarh	1990 to 2013.	1990 to 2005, 2006-2007, 2010 to 2013.	1990 to 1992, 1994 to 2001, 2006 to 2013.	1990 to 2001, 2006 to 2013.
28	Nuapada	1990 to 2005, 2006 to 2013.	1990 to 2005, 2007 to 2013.	1990 to 1994, 2003 to 2013.	1990 to 1994, 2004 to 2013.
29	Nabrangpur	1991 to 2005, 2007 to 2013.	1991 to 2005, 2007-2008, 2009 to 2013.	1990 to 2013.	1990 to 2013.

30	Phulbani	1990 to 2005, 2008 to 2013.	1990 to 2005, 2009 to 2013.	1992 to 1994, 1995 to 2000, 2002-2003, 2004-2005, 2006 to 2013.	1992-1993, 1999-2000, 2002 to 2013.
31	Panposh Special	1990 to 2005, 2006-2007, 2010 to 2013.	1990 to 2009, 2010 to 2013.	1990 to 2013.	1990 to 2003, 2009 to 2013.
32	Puri	1990 to 2013.	1990 to 2013.	1994 to 1998, 2001-2002, 2003-2004, 2009 to 2013.	1990-1991, 1994 to 1997, 2001-2002, 2006 to 2008, 2009 to 2013.
33	Rayagada	1990 to 2004, 2005 to 2013.	1990 to 2005, 2010 to 2013.	1990-1991, 2005 to 2013.	1990-1991, 2005 to 2013.
34	Sambalpur	1990 to 1997, 1999 to 2000, 2001-2002, 2008 to 2013.	1990 to 1997, 2008 to 2013.	1990 to 1994, 1996-1997, 2000 to 2002, 2005-2006, 2009 to 2013.	1990 to 1994, 1995-1996, 1997-1998, 2009 to 2013.
35	Sundargarh	1990 to 2005, 2009 to 2013.	1990 to 2005, 2008 to 2013.	2008 to 2013.	2008 to 2013.
36	Subarnapur	1990 to 2013.	1990 to 2008, 2009 to 2013.	2001-2002, 2004 to 2013.	1990 to 1993, 2004 to 2013.

ANNEXURE –K**WANTING + MEMOS FOR THE YEAR 2012-2013 UNDER THE HEAD OF ACCOUNT 8448**

Sl.No	Treasury	102-E.O. Municipality fund	109- Panchayat body fund.
1	Angul	4/12 to 6/12, 2/13 to 3/13.	4/12 to 6/12, 2/13 to 3/13.
2	Bargarh	10/12 to 3/13	10/12 to 3/13
3	Boudh	4/12 to 3/13	4/12 to 3/13
4	Balasore	4/12 to 3/13	4/12 to 3/13
5	Berhampur Special	4/12 to 7/12,9/12 , 10/12.	4/12 to 7/12, 9/12,10/12.
6	Baripada	4/12 to 8/12 ,10/12.	4/12 to 8/12 ,10/12.
7	Bhubaneswar-I	4/12 to 6/12,11/12 to 3/13.	4/12 to 6/12,11/12 to 3/13.
8	Bolangir	4/12 to 3/13	4/12 to 3/13
9	Cuttack Special	4/12 to 7/12, 9/12,10/12,2/13,3/13.	4/12 to 7/12, 9/12,10/12,2/13,3/13.
10	Cuttack Dist.	4/12 to 6/12, 9/12,2/13,3/13	4/12 to 6/12, 9/12,2/13,3/13
11	Deogarh	4/12 to 3/13	4/12 to 3/13
12	Ganjam	4/12 to 6/12,12/12, 2/13 to 3/13.	4/12 to 6/12,12/12, 2/13 to 3/13.
13	Gajapati	4/12 to 7/12, 1/13 to 3/13.	4/12 to 7/12, 1/13 to 3/13.
14	Jeypore Special	4/12 to 7/12, 10/12, 1/13,3/13.	NIL
15	Jagatsinghpur	4/12 to 9/12,12/12,2/12,3/13.	4/12 to 9/12,12/12,2/12,3/13.
16	Jharsuguda	4/12 to 3/13.	4/12 to 3/13.
17	Jajpur Special	4/12 to 7/12,9/12,10/12,1/13 to 3/13.	4/12 to 7/12,9/12,10/12,1/13 to 3/13.
18	Jajpur Dist.	4/12 to 3/13.	4/12 to 3/13.
19	Kalahandi	4/12 to 3/13.	4/12 to 3/13.
20	Keonjhar	4/12 to 7/12, 10/12, 2/13, 3/13.	4/12 to 7/12, 10/12, 2/13, 3/13.
21	Kendrapara	4/12 to 7/12, 10/12, 3/13.	4/12 to 7/12, 10/12, 3/13.
22	Koraput	4/12 to 1/13, & 3/13.	4/12 to 1/13, & 3/13.
23	Khurda	4/12 to 7/12, 12/12 to 3/13.	4/12 to 7/12, 12/12 to 3/13.
24	Nayagarh	4/12 to 7/12, 1/13.	4/12 to 7/12, 1/13.
25	Nuapada	11/12 to 3/13	11/12 to 3/13
26	Nabrangpur	4/12 to 7/12, 10/12.	4/12 to 7/12, 10/12.
27	Panposh Special	4/12 to 3/13.	4/12 to 3/13.
28	Puri	4/12 to 9/12,12/12 to 1/13.	4/12 to 9/12,12/12 to 1/13.
29	Rayagada	4/12 to 7/12, 10/12, 3/13.	4/12 to 7/12, 10/12, 3/13.
30	Sonepur	7/12,9/12,11/12, 2/13, 3/13.	7/12,9/12,11/12, 2/13, 3/13.
31	Sambalpur	4/12 to 5/12, 2/13, 3/13.	4/12 to 5/12, 2/13, 3/13.
32	Sundargarh	4/12 to 7/12, 10/12, 2/13 & 3/13.	4/12 to 7/12, 10/12, 2/13 & 3/13.
33	Dhenkanal	4/12 to 6/12, 1/13 to 3/13.	4/12 to 6/12, 1/13 to 3/13.

Wanting + Memos for the year 2012-2013 under the Head of the Account 8443.-C.D.

Sl.No	Treasury	101- Revnue. Deposit	103- Security. Deposit	104- Civil Court Deposit	105- Criminal Court Deposit	106- Personel Deposit	123- Deposit of Edn. Inst.	800- Other Deposit.
1	Angul	4/12 to 12/12, 2/13 and 3/13	4/12 to 12/12, 2/13 and 3/13	4/12 to 12/12 , 3/13.	4/12 to 12/12 , 3/13.	4/12 to 06/12 , 3/13.	4/12 to 06/12 , 3/13.	4/12 to 3/13.
2	Balasore	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.
3	Bouddh	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.
4	Bargarh	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 10/12 and 3/13.	4/12 to 10/12 and 3/13.	4/12 to 3/13.
5	Berhampur	4/12 to 3/13.	4/12 to 3/13.	4/12 to 12/12 and 1/13..	4/12 to 12/12 and 1/13..	4/12 to 7/12, 9/12 to 10/12, 2/13.	4/12 to 7/12, 9/12 to 10/12, 2/13.	4/12 to 3/13.
6	Bhadrak	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.
7	Baripada	4/12 to 12/12, 2/13 and 3/13.	4/12 to 12/12, 2/13 and 3/13.	4/12 to 12/12, 2/13 and 3/13.	4/12 to 12/12, 2/13 and 3/13.	4/12 to 8/12, 10/12, 2/13, 3/13.	4/12 to 8/12, 10/12, 2/13, 3/13.	4/12 to 12/12 , 2/13, 3/13.
8	BBSR	4/12 to 12/12, 2/13 and 3/13.	4/12 to 12/12, 2/13 and 3/13.	4/12 to 12/12, 2/13 and 3/13.	4/12 to 12/12, 2/13 and 3/13.	4/12 to 6/12, 11/12, 3/13.	4/12 to 6/12, 11/12, 3/13.	4/12 to 12/12, 2/13 and 3/13.
9	Bolangir	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.
10	Cuttack Special	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 7/12, 1/13, 3/13.	4/12 to 7/12, 1/13, 3/13.	4/12 to 3/13.
11	Cuttack	4/12 to 11/12, 2/13, 3/13.	4/12 to 11/12, 2/13, 3/13.	4/12 to 11/12, 2/13, 3/13.	4/12 to 11/12, 2/13, 3/13.	4/12 to 6/12, 9/12, 10/12, 2/13, 3/13.	4/12 to 6/12, 9/12, 10/12, 2/13, 3/13.	4/12 to 11/12, 2/13, 3/13.
12	Deogarh	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.
13	Dhenkanal	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 6/12,	4/12 to 6/12,	4/12 to 3/13.

						1/13, 3/13.	1/13, 3/13.	
14	Ganjam	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 6/12, 9/12, 12/12, 2/13 & 3/13.	4/12 to 6/12, 9/12, 12/12, 2/13 & 3/13.	4/12 to 3/13.
15	Gajapati	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 7/12, 1/13, 3/13.	4/12 to 7/12, 1/13, 3/13.	4/12 to 3/13.
16	Jharsuguda	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 6/12, 10/12 to 3/13.	4/12 to 6/12, 10/12 to 3/13.	4/12 to 3/13.
17	Jajpur	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.
18	Jeypore	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 7/12, 10/12, 1/13, 3/13.	4/12 to 7/12, 10/12, 1/13, 3/13.	4/12 to 3/13.
19	Jagatsinghpur	4/12 to 12/12, 2/13, 3/13.	4/12 to 12/12, 2/13, 3/13.	4/12 to 12/12, 2/13, 3/13.	4/12 to 12/12, 2/13, 3/13.	4/12 to 7/12, 9/12, 12/12, 2/13, 3/13.	4/12 to 7/12, 9/12, 12/12, 2/13, 3/13.	4/12 to 12/12, 2/13, 3/13.
20	Kalahandi	4/12 to 12/12, 2/13, 3/13.	4/12 to 12/12, 2/13, 3/13.	4/12 to 12/12, 2/13, 3/13.	4/12 to 12/12, 2/13, 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 12/12, 2/13, 3/13.
21	Keonjhar	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 8/12, 10/12, 2/13, 3/13.	4/12 to 8/12, 10/12, 2/13, 3/13.	4/12 to 3/13.
22	Koraput	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 1/13, 3/13.	4/12 to 1/13, 3/13.	4/12 to 12/12, 3/13.
23	Kendrapara	4/12 to 1/13, 3/13.	4/12 to 1/13, 3/13.	4/12 to 1/13, 3/13.	4/12 to 1/13, 3/13.	4/12 to 7/12, 10/12, 2/13.	4/12 to 7/12, 10/12, 2/13.	4/12 to 1/13, 3/13.
24	Khurda	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 7/12, 10/12, 2/13, & 3/13.	4/12 to 7/12, 10/12, 2/13, & 3/13.	4/12 to 3/13.

25	Khurda SPL	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	5/12 to 7/12, 2/13, & 3/13.	5/12 to 7/12, 2/13, & 3/13.	4/12 to 3/13.
26	Malkangiri	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.
27	Nabrangpur	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 7/12, 10/12, 3/13.	4/12 to 7/12, 10/12, 3/13.	4/12 to 12/12, 3/13.
28	Nayagarh	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 7/12, 10/12, 3/13.	4/12 to 7/12, 10/12, 3/13.	4/12 to 12/12, 3/13.
29	Nuapada	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	11/12 to 12/12, 2/13, & 3/13.	11/12 to 12/12, 2/13, & 3/13.	4/12 to 3/13.
30	Panposh SPI	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.
31	Phulbani	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.
32	Rayagada	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 12/12, 3/13.	4/12 to 8/12, 10/12, 2/13.	4/12 to 8/12, 10/12, 2/13.	4/12 to 12/12, 3/13.
33	Puri	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 9/12, 12/12, 3/13.	4/12 to 3/13.
34	Sambalpur	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 7/12, 2/13, & 3/13.	4/12 to 6/12, 1/13 & 3/13.	4/12 to 3/13.
35	Sundargarh	4/12 to 12/12, 2/13, & 3/13.	4/12 to 12/12, 2/13, & 3/13.	4/12 to 12/12, 2/13, & 3/13.	4/12 to 12/12, 2/13, & 3/13.	4/12 to 7/12, 10/12, 2/13, & 3/13.	4/12 to 7/12, 9/12 to 10/12, 2/13, & 3/13.	4/12 to 12/12, 2/13, & 3/13.
36	Sonepur	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 3/13.	4/12 to 6/12, 11/12 to 3/13.	4/12 to 6/12, 11/12 to 3/13.	4/12 to 3/13.

ANNEXURE –K-I**Wanting ABC for the year 2012-2013 under the Head of Account- “8448”.**

Sl. No	Treasury	ABC Wanting from the Administrators.
1.	Angul	BDO:- Athamalik, Kaniha, E.O.:- NAC Athamalik, Zilla Parisad Angul.
2.	Bargarh	BDO:- Bargarh, Rajbonasamber, Paikamal Annubabhona, Bhelue, Jharababdha Padanpur, Barapali, Sohila, Bijepur Attabir, Bhatali, Bheden. E.O:- Bargarh MPTY, NAC Padamapur,NAC Barapalli.
3.	Boudh	BDO:-Kantual.
4.	Balasore	BDO:- Basta, Remuna, Baliapal, Bhhanganga. E.O:- Balasore MPTY, NAC Soro.
5.	Berhampur	BDO:- Kukudahandi, Rengeimunda. E.O.:- BMPR Municipal, NAC Govporachar.
6.	Baripada	BDO:- Belanath. E.O.:- BaliPada.
7.	Bhubaneswar	BDO:- Balianta. E.O.:- Bhubaneswar Municipality Controller of Accounts OUAT Pen Fd. SMB Univercity Dr.NKC Center for D.S. BBSR Council of Hisen Edn. BBSR Sri J.N.S.Vidyalaya.
8.	Bolangir	BDO:- Titilagarh, Bangamunda Turikela, Bolangir, Losinga, Agallapal, Santola, Puintala, E.O.:- Bolangir MPTY, NAC Titiogarh.
9.	Cuttack	BDO:- Kail, Baramba, Mahanga, Kantuara.
10.	Deogarh	BDO:- Tileibali, Reamal, Balikote. E.O.:- Deogarh MTY.
11.	Dhankanal	BDO:- Dhenkanal Sadar.
12.	Ganjam	BDO:- Sarahkemundi, Digapohandi. E.O.:- NAC Digapohandi, Buguda.
13.	gajapati	E.O.:- SBA Gajapati, Zilla parisad Gajapati.
14.	Jharsuguda	BDO:- Laikera, Jharsuguda,KIrimira, Kolabira, Lakhanpur. E.O.:- Jharsuguda MPTY, Belpahar MPTY.

15.	Kalahandi	BDO:- Bhawani patna, Langigarh, Karlemunda, Kalampur, M. Rampur, T. Rampur. E.O.:- Bhawanipatna, NAC Kesinga, Jaragarh.
16.	Jajpur	BDO:- Dharamsala, RAulpur, Bani, Sukinda, Jajpur, Donagarh.
17.	Keonjhar	BDO:- Htadihi, Telkoi.
18.	Kendrapara	BDO:- Mahakalpara.
19.	Khurda	BDO:- Khurda, Bolagarh, Begunia, Tangi, Chikiti, jatni, E.O.:- Khurda, municipality Khurda, VAC Banapur, NAC Balugaon, Regd. Odisha council Medical Regd.
20.	Nabrangpur	BDO:- Jharigaon, Chandahandi, E.O.:- Nabrangpur MPTY, NAC Umerkote.
21.	Nayagarh	BDO:- Rampur.
22.	Nuapada	BDO:- Boden, Kommna, Nuapada, Sirapali, Khaniar. E.O.:- Khaniar, NAC Khaniar Road.
23.	Panposh	BDO:- Kuanurmunda, Bishra, Lathikata. E.O.:- Rourkela MPTY, NAC (ST) Rourkela Secy. R.D.A. Rourkela.
24.	Phulbani	BDO:- Phiringia.
25.	Puri	BDO:- Satyabadi, Konas.
26.	Sambalpur	BDO:- Mancheswar, Rengali, Rairkhola, Dhankudu, Jamankira, Jujomura, Nakoti, Deula. E.O.:- Sambalpur MPTY, NAC Burla, NAC Hirakud, NAC Kuchinda, Secy S.D.A. Sambalpur.
27.	Sundargarh	Nuagaon.

Wanting ABC for the year 2012-2013 under the Head of Account- "8443".

Sl. No	Treasury	ABC Wanting from the Administrators.
1.	Angul	E.O. Z.P. Angul, ASCO. Angul, PPL. Govt.(Auto) Col. Angul, PPL, Govt (W) college. H.M. Angul H.S. Angul, H.M. mahudra H.S. Athamalik, H.M. P.M.H.S. Kahnia, H.M. Govt H.S. Talcher, S.C.O. pallahara,
2.	Bargarh	P.O. DRDA Bargarh, E.O. Z.P. Bargarh, ASCO. Bargarh, PPL. Panehoyateoy Bargarh, H.M. G.G.H.S. Baragarh. H.M. Jagarnath, H.S. Lakhamara, H.M. G.G.H.S. Attabira, H.M. Govt. Boys H.S. Barpali. H.M. G.H.S. Murmukel, H.M. G.G.H.S. Padmapur, H.M. G.G.H.S. Silakhand, H.M. G.G.H.S. Bargarh, H.M. G.G.H.S. Barpali.
3.	Boudh	P.D. DRDA, Boudh, E.O. Z.P. Boudh, ASCO. Boudh, H.M. J.D.H.S. Boudh, H.M. G.G.H.S. Boudh, H.M. S.T.S. Boudh.
4.	Balasore	PD. DRDA. Balasore, CSO. Balasore, ASCO. Ballasore, PPL. D.I.E.T. Remuna, PPL. K.K.S.W. College Ballasore, PPL. F.M. (J) College Balasore, H.M. G.G.H.S. Remuna, H.M. S.N.H.S. Balasore, H.M. S.R. Govt. H.S. Balasore, H.M. G.G.H.S. Jaleswer, H.M. Barabati G.G.H.S. Basalore, H.M. Khajara Govt. H.S. Khajara, H.M. K.C. H.S. Nilgiri, H.M. B.M. Academy Khaludua, H.M. G.G.H.S. Rupsha, H.M. J.N.H.S. Kamarda, H.M. Balasore Zilla H.S. BLS, H.M. Govt. H.S. Rajnilagiri,
5.	Berhampur	SCO. Berhampur, PPL. S.B.R.G. W.C. Berhampur, PPL. Khalikote(A) Col. Berhamopur
6.	Bhadrak	PD. DRDA. Bhadrak, E.O. Z.P. Bhadrak, ASCO. Bhadrak, PD. Saladri CADA. Bhadrak, PPL. Bhadrak (auto). College Bhadrak, H.M. G.G.H.S. Bhadrak, H.M. G.G.H.S. Agarapada, H.M. Govt. H.S. Kothal, H.M. Govt. H.S. Dhanala, H.M. G.G.H.S. Tihidi, H.M. G.G.H.S. Daliasahi, H.M. Dhamanagar H.S. Dhamanagar.
7.	Baripada	PPL. M.P.C. (M) College Baripada, PPL. M.P.C. (Jun.) College Baripada, H.M. MPC. H.S. Baripada, H.M. Baripada H.S. Baripada, H.M. G.S.T.S. Baripada, M.L.K. Dharamshala Baripada.
8.	Bhubaneswar	PD. OHSDP. BBSR, E.O. Dr. of Soil con BBSR. R.O. Soil Con. BBSR, PPL. Rajadhani Coll. BBSR, PPL. BJB (A) Col BBSR., H.M. G.H.S. Unit-I BBSR, H.M. G.G.H.S. Unit-6 BBSR, Comm. Of Endoment BBSR, Dir. Of F.N. BBSR, DIR. of A A& F.D. BBSR,

9.	Bolangir	PD. DRDA. Bolangir, SCO Bolangir, ASCO. Bolangir, AE.Soil Con. Titilagarh, ASCO. Titilagarh, ASCO. Palamgarh, PPL. Govt. (W) College Bolangir, PPL. DIET. Bolangir, PPL. College Tr. Edn. Bolangir, H.M. G.G.H.S. Bolangir, H.M. G.G.H.S. Komatabanji, H.M. G.G.H.S. Titilagarh, H.M.G.G.H.S.Palragart, H.M. NBHS. Bolangir.
10.	Cuttack Special	PD. DRDA. Cuttack, PPL. ITI. (W) CTC. PL. Edn. Project Divin. CADA.
11.	Cuttack	ASCO. CTC., SCO. CTC, E.O. Z.P. CTC, ASCO. CTC, ASCO Athagarh, PPL. S.B. (W) Col. CTC H>M> P.G.G.H.S.CTC, H.M. G.G.H.S.Baramba, H.M.G.G.H.S. Badamba, H.M. STS. Athagarh, H.M.G.G>H.S.Athagr, H.M. H.S. Baramba, H.M. R.N. STS CTC., H.M. G.G.H.S. Kajubajar, H.M. H.S. R.N. CTC, H.M. A.N. H.S. N.Singhpur CTC, H.M.G.G.H.S. N. Singhpur.
12.	Deogarh	PD. DRDA. Deogarh, E.O.Z.P. Deogarh. ASCO. Deogarh, H.M. G.G>H.S.Deogarh, H.M. R.B.D.H.S Deogarh,
13.	Dhankanal	ASCO Surv. Dhenkanal, ASCO. Kamakhyanagar, H.M.B.B.H.S.Dkl. H.M.S.D.H.S. Kamakhyanagar,.
14.	Ganjam	PD. DRDA. Ganjam, ASCO Chatrapur, ASCO Bhanjanagar, H.M.H.S. Chatrapur, H.M.G.H.S. Nuapada, H.M. People H.S.Buguda, H.M. H.S. Aska, H.M.G.G.H.S.Digapohandi, H.M. STS porusottampur, H.M.S.B. H.S. Dharakote, H.M. H.S. Kanchi, H.M. M.H.S. Kholikote, H.M.H.S.Polsara, H.M. U.B. School BNR,
15.	gajapati	H.M.H.S.R. G.udayagiri, H.M.H.S. Rayagada,
16.	Jharsuguda	PD. DRDA. Jharsuguda, E.O. Z.P. JSD, ASCO. Jsd., PPI . Engg. School Jsd., H.M. G.G.H.S. Jsd., H.M. G.L.H.S. Jsd., H.M.H.S. Jsd., H.M. G.L.H.S. Belpahar.
17.	Jajpur	ASCO. Jajpur.
18.	Jypore Special	PD. IDCW.(DP) Jypore,
19.	Jagatsinghpur	ASCO (NWDFRA) J.S. pur, H.M. STS. J.S.Pur,
20.	Keonjhar	ASCO Anandpur, PPI. H.S. (V) Anandpur, H.M.G.G.H.S.Anandpur,
21.	Kalahandi	PD. DRDA. Kalahandi, E.O.Z.P. Kld., ASCO. Bhawanipatna, ASCO (NWDPRA) BPT., ASCO. Dharmagarh, H.M.G.G.H.S. Bpt., H.M. G.GM.E.S. Bpt,
22.	Koraput	ASCO. Machhakund, ASCO. Nandapur, PPI. D.A.V. C.T.E. Koraput

23.	Khurda	PPL. Govt. Coll. P.EDn.BBSR., E.O.Z.P. Khurda, PPL. P.N. Coll. Khurda, PPL. Dr. A.C.H.Med. Coll. BBSR, H.M. G.G.H.S.Unit-IV BBSR, H.M. Capital G.H.S.Unit-II BBSR.,H.M.H.S.Unit- III BBSR., H.M.G.G.H.S. Unit- 8 BBSR., H.M.H.S. Sahid nagar, H.M.B.H.S. Unit-8 BBSR, H.M.G.G.H.S. Unit- 9 BBSR, H.M.H.S. Baragarh, H.M.S.T.S. Tangi, Chairman N.O.B.C.BBSR.
24.	Malkangiri	PD. DRDA. Malkangiri, E.O.Z.P. Mkg., PA. ITDA. Mkg. ASCO. Mkg., ASCO.Chitrakonda., H.M.G.H.S.Balimala, H.M.B.H.S. Chitrakonda., H.M.G.G.H.S. Malkangiri, H.M.G.H.S. Mkg.
25.	Nabrangpur	H.M.S.T.S Nabrangpur.
26.	Nayagarh	ASCO. Nayagarh, H.M.G.H.S.Rajsunakhala,
27.	Nuapada	PD. DRDA. Nuapada. E.O.Z.P. Nuapada, ASCO. Npr. ASCO. Khariar, H.M.G.G.H.S. Khariar, H.M.G.G.H.S.Nuapada,
28.	Panposh	ASCO. Panposh, SCO. Panposh, PA. ITDA. Panposh, PPL.Rkl Coll. Rkl. PPI S.G.W. Coll. Rkl., PPL. ITI Rkl., PPL. U.G.I.E. Rkl., PPL. REC. Rkl., PPL. SKDAV.Coll. Rkl. H.M.G.H.S. Jhirpani, H.M.Govt. H.S. Uditnagar, H.M.S.T.S Kuanrmunda, H.M. G.G.H.S.Rkl., H.M.G.H.S Ramjodi, H.M.H.H.S. Kuanrmunda,
29.	Phulbani	SCO. Phulbani. ASCO. G. udaygiri.,ASCO. Engg. Baliguda. ASCO. (NWDPR) Pib. PPI. Govt. (A) Coll. Pib.PPI. S.M.Govt. W. Coll. PLB.,H.M.G.H.S.Barkhama,
30.	Puri	ASCO. Banapur, PD. CADA. Puri, H.M. G.D. H.S. Puri., H.M G.G.H.S.Sakhigopala,.
31.	Sambalpur	PDDRA, Sambalpur, EOZP Sambalpur, SCO Hirakud, ASCO, Niladunguri, ASCO Kuchinda, PDCADA Hirakud, PAITDA Kuchinda, ppl, Dr. PMIOASE, Sambalpur, ppl, DIET Sambalpur, ppl Govt. Col of Phy Edu Sambalpur, ppl NSCB Col Sambalpur, ppl VSS Medical Col Burla, ppl Govt. Women Col Sambalpur, ppl Govt. HS VOC Sambalpur, Hm, GGHS, Balibanda, Hm NRHS Rengali, Hm GCHS Rainakhhol, Hm Lady Lewis GHS Sambalpur, Hm Govt. HS Burla, Hm CSB Zila School Sambalpur, Hm GGHS Hirakud
32.	Sundargarh	SCO Sundargarh, ASCO Lahunipada, Hm Govt. HS Uditnagar, Hm Govt. HS Tenda, Hm Govt. HS Rayajodi,
33.	Sonepur	PD DRDA Sonepur, EO ZP Sonepur, ASCO Sonepur, Hm MR HS Sonepur, Hm GGHS Sonepur

APPENDIX –I**List of Dist Treasuries / Spl Treasuries / Sub Treasury inspected during 2012-13****District Treasuries**

Sl No.	Name of Dist Treasury	Sl No.	Name of Dist. Try
1.	Bolangir	16.	Keonjhar
2.	Cuttack	17.	Sonepur
3.	Kandhamal (Phulbani)	18.	Malkangiri
4.	Korapur	19.	Nowarangpur
5.	Bargarh	20.	Kalahandi
6.	Khurda (Bhubaneswar)	21.	Kendrapara
7.	Angul	22.	Jagatsinghpur
8.	Gajapati, Paralakhemundi	23.	Jajpur
9.	Ganjam, Chatrapur	24.	Puri
10.	Balasore	25.	Bhadrak
11.	Sambalpur	26.	Deogarh
12.	Sundergarh	27.	Rayagada
13.	Boudh	28.	Nuapada
14.	Jharsuguda	29.	Nayagarh
15.	Dhenkanal	30.	Mayaurbhanj, Baripada

Special Treasuries

Sl. No.	Name of Spl Treasury	Sl. No.	Name of Spl Treasury
1.	Panposh	5.	Bhubaneswar Spl. Try No.I
2.	Bhubaneswar Spl. Try No.-II	6.	Cuttack Special
3.	Jajpur Road	7.	Berhampur
4.	Khurda	8.	Jeypore

Sub-Treasury

Sl.No	Name of Treasury	Sl.No.	Name of Treasury
1.	Marshaghai	37.	Kashinagar
2.	Pattamundai	38.	Bissam Cuttack

Sl. No.	Name of Sub-Try	Sl. No.	Name of the Sub-Try
1.	Baliguda	27	Betnoti
2.	G.Udayagiri	28.	Jharpokharia
3.	Dharamgarh	29..	Palalahada
4.	Paikmal	30.	Koida
5.	Khariar	31.	Bonei
6.	Barpali	32.	Champua
7.	Bheden	33.	Talcher
8.	Bhatai	34.	Samel

9.	Tumudibandha	35.	Ghatgaon
10.	Darigibedi	36.	Benpur
11.	Kashinagar	37.	Padampur
12.	Angul	38.	Kuchinda
13.	Bhanjanagar	39.	Dharmasala
14.	Digapahandi	40.	Nimapara
15.	Kodala	41.	Soro
16.	Titilagarh	42.	Khandapada
17.	Loisingha	43.	Dhamnagar
18.	Birmaharajpur	44.	Udala
19.	Lephripara	45.	Kujanga
20.	Subdega	46.	Soroda
21.	Biramitrapur	47.	R.Udayagiri
22.	Hemagiri	48.	Kamakshyanagar
23.	Bisoyi	49.	Athamallik
24.	Joshipur	50.	Pattamundai
25.	Rajgangpur	51.	Gunupur
26.	Khunta	52.	Umerkote

APPENDIX-II
List of outstanding IRs and Paras upto the year 2012-2013

Sl No.	Name of the Treasury/ Sub-Treasury	No. of Outstanding IRs	No. of outstanding Paras
1.	Dist Treasury Angul	04	17
2.	Sub Treasury Chhendipada	01	12
3.	Sub Treasury Talcher	02	16
4.	Sub Treasury Palahara	01	03
5.	Sub Treasury Athmallik	02	19
6.	Sub Treasury Samal	02	16
7.	Sub Treasury Kishore Nagar	01	10
8.	Dist Treasury Balasore	03	14
9.	Sub Treasury Jaleswar	05	10
10.	Sub Treasury Basta	02	09
11.	Sub Treasury Nilagiri	03	15
12.	Sub Treasury Soro	05	15
13.	Sub Treasury Bhogarai	05	35
14.	Dist Treasury Baragarh	06	21
15.	Sub Treasury Attabira	03	20
16.	Sub Treasury Sohela	04	17
17.	Sub Treasury Barpali	05	08
18.	Sub Treasury Bheden	05	15
19.	Sub Treasury Bhatali	02	15
20.	Dist Treasury Bhadrak	06	37
21.	Sub Treasury Tihidi	04	23
22.	Sub Treasury Dhamnagar	03	10
23.	Sub Treasury Basudevpur	05	20
24.	Sub Treasury Chandabali	05	07
25.	Dist Treasury Bolangir	05	19
26.	Sub Treasury Titilagarh	04	24
27.	Sub Treasury Kantabanji	02	09
28.	Sub Treasury Tusura	03	18
29.	Sub Treasury Patnagarh	02	06
30.	Sub Treasury Loisingha	01	09
31.	Dist Treasury Boudh	03	19
32.	Sub Treasury Kantamal	01	01
33.	Dist Treasury Cuttack	02	09
34.	Spl. Treasury Cuttack	02	02
35.	Sub Treasury Athagarh	06	25
36.	Sub Treasury Narsinghpur	03	14
37.	Sub Treasury Tigiria	02	16
38.	Sub Treasury Baramba	01	01
39.	Sub Treasury Salipur	03	09
40.	Sub Treasury Niali	02	04

41.	Sub Treasury Banki	04	11
42.	Sub Treasury Mahanga	01	01
43.	Dist Treasury Deogarh	01	02
44.	Dist Treasury Dhenkanal	08	32
45.	Sub Treasury Hindol	02	05
46.	Sub Treasury Kamakhyamanagar	02	05
47.	Sub Treasury Bhuban	02	10
48.	Dist Treasury Gajapati	03	04
49.	Sub Treasury R.Udayagiri	08	32
50.	Sub Treasury Kasinagar	03	04
51.	Dist Treasury Ganjam	02	04
52.	Sub Treasury Berhampur	04	09
53.	Sub Treasury Chikiti	03	06
54.	Sub Treasury Digapahandi	04	13
55.	Sub Treasury Buguda	02	07
56.	Sub Treasury Aska	04	16
57.	Sub Treasury Surada	02	18
58.	Sub Treasury Khalikote	03	04
59.	Sub Treasury Kodala	03	28
60.	Sub Treasury Bhanjanagar	07	30
61.	Sub Treasury Hinjilicut	05	11
62.	Sub Treasury Paikmal	01	01
63.	Dist Treasury Jagatsinghpur	03	09
64.	Sub Treasury Tirtol	02	05
65.	Sub Treasury Kujang	06	20
66.	Sub Treasury Balikuda	02	05
67.	Dist Treasury Jajpur	06	17
68.	Sub Treasury Binjharpur	03	13
69.	Sub Treasury Dharmasala	02	16
70.	Sub Treasury Jajpur Road	02	15
71.	Sub Treasury Darpani	02	08
72.	Sub Treasury Sukinda	01	04
73.	Dist Treasury Jharsuguda	06	20
74.	Sub Treasury Lakshmanpur	02	08
75.	Dist Treasury Kalahandi	08	14
76.	Sub Treasury Dharmagarh	03	25
77.	Sub Treasury M.Rampur	05	08
78.	Sub Treasury Kasinga	03	23
79.	Sub Treasury Jaipatna	07	09

80.	Dist Treasury Keonjhar	03	27
81.	Sub Treasury Anandapur	02	21
82.	Sub Treasury Champua	04	23
83.	Sub Treasury Barbil	05	09
84.	Sub Treasury Ghatagaon	02	09
85.	Sub Treasury Hatadihi	03	19
86.	Sub Treasury Telkoi	03	04
87.	Dist Treasury Kendrapara	06	16
88.	Sub Treasury Marsaghai	06	14
89.	Sub Treasury Rajkanika	02	12
90.	Sub Treasury Pattamundai	05	26
91.	Dist Treasury Khurda	07	30
92.	Spl. Treasury Bhubaneswar-I	04	21
93.	Spl. Treasury Khurda	03	32
94.	Sub Treasury Tangi	03	07
95.	Sub Treasury Jatani	04	33
96.	Sub- Treasury Banpur	08	19
97.	Spl. Treasury Bhubaneswar-II	02	14
98.	Dist Treasury Koraput	02	09
99.	Spl. Treasury Jeypur	01	07
100.	Sub Treasury Kotpada	02	02
101.	Sub Treasury Laxmipur	01	06
102.	Sub Treasury Pattangi	02	13
103.	Sub Treasury Machhakunda	01	10
104.	Sub Treasury Bariguma	03	03
105.	Dist Treasury Malkanagiri	05	33
106.	Sub Treasury Balimela	01	02
107.	Sub Treasury Kalimela	03	04
108.	Dist Treasury Mayurbhanja	01	08
109.	Sub Treasury Karanjia	03	12
110.	Sub Treasury Udala	02	09
111.	Sub Treasury Rairangpur	01	09
112.	Sub Treasury Betnoti	02	11
113.	Sub Treasury Bahalda	02	10
114.	Sub Treasury Rasgovindapur	03	05
115.	Sub Treasury Jashipur	01	08
116.	Sub Treasury Bisoi	01	06
117.	Sub Treasury Jharpokharia	02	08
118.	Sub Treasury Khunta	02	11
119.	Dist Treasury Nowarangpur	02	11
120.	Sub Treasury Umerkote	03	11
121.	Sub Treasury Khatiguda	02	04

122.	Sub Treasury Dabugaon	01	14
123.	Dist Treasury Nayagarh	02	13
124.	Sub Treasury Khandapara	02	04
125.	Sub Treasury Daspala	01	07
126.	Sub Treasury Ranpur	01	16
127.	Dist Treasury Nuapada	04	29
128.	Sub Treasury Khariar	01	08
129.	Dist Treasury Phulabani	03	28
130.	Sub Treasury G.Udayagiri	01	03
131.	Sub Treasury Baliguda	01	03
132.	Sub Treasury Tumudibandha	01	04
133.	Sub Treasury Daringibadi	01	11
134.	Dist Treasury Puri	02	22
135.	Sub Treasury Pipili	01	10
136.	Sub Treasury Satyabadi	02	13
137.	Sub Treasury Nimapara	02	13
138.	Sub Treasury Kakatpur	05	37
139.	Dist Treasury Rayagada	01	10
140.	Sub Treasury Bisam Cuttack	01	06
141.	Sub Treasury Gunupur	02	15
142.	Sub Treasury Padmapur	01	06
143.	Dist Treasury Sambalpur	06	39
144.	Sub Treasury Kuchinda	02	16
145.	Sub Treasury Burla	02	12
146.	Sub Treasury Rairakhhol	02	12
147.	Sub Treasury Rengali	02	14
148.	Dist Treasury Sonepur	04	20
149.	Sub Treasury Biramaharajpur	03	37
150.	Sub Treasury Dunguripali	01	08
151.	Dist Treasury Sundargarh	03	17
152.	Spl Treasury Panposh	03	30
153.	Sub Treasury Rajgangpur	02	12
154.	Sub Treasury Banai	02	19
155.	Sub Treasury Biramitrapur	04	21
156.	Sub Treasury Subdega	02	16
157.	Sub Treasury Hemgiri	01	02
158.	Sub Treasury Lephripara	01	06
159.	Sub Treasury Kolira	02	19
Total		461	2161

Appendix –III**A. Excess payment due to wrong calculation.**

Sl. No	IR No./Year	Para	Treasury	Pensioner	PPO No.	Amount(₹)
1.	4/12-13	1(d)	Dist.Try-Nuapada	Kanheilal Patel	398909	68.00
				Darma Saha	73121	281.00
2.	5/12-13	1(a) 1(c)	Sub-Try-Parikmal	Parameswar Mahapatra	66757	270.00
				Amritlal Banchhor	368554	816.00
3.	7/12-13	1(a)	Sub-Try-Barapali	Lokenath Tripathy	366998	208.00
4.	18/12-13	1(i)		Dasarathi Majhi	393668	3,448.00
5.	22/12-13	1(a)	Sub-Try-Titilagarh	Habil Kulla	396499	101.00
6.	23/12-13	1(a)	Sub-Try-Biramitrapur	Ranjit Singh	390302	114.00
				Remesh Horo	392286	79.00
7.	31/12-13	1(i)(ii)	Sub-Try-Jharpakharia	Sanjukta Dehurg	53562SCF	426.00
				Rajabela Patra	501756	6.00
8.	32/12-13	3(a)	Sub-Try-Pallahara	Rakmini Mohanta	52117SCF	195.00
				Arun Kumar Pradhan	81287	2,239.00
				Dharamidhar Sahu	55850AEI	627.00
				Trilochan Nayak	73748	3,664.00
				Jogeswar Khillar	80270	1,529.00
				Haladhar Banik	74950	791.00
	34/12-13	1(a)	Sub-Try-Bonei	Rangadhar Sahu	78828AEI	134.00
	36/12-13	1(b)	Sub-Try-Champua	Smt.Nirupama Sahu	389095	2,239.00
				Raya Naik	77797	6,325.00
	55/12-13	1(a)	Spl.Try-Cuttack	Goundach.Das	PO712/CTSE DU503275	47,993.00
				Smt.Siranti Dei	P1012/CTSHFW 505105	69.00
	59/12-13	1(a)	Sub-Try-Soro	Banamali Dhar	406124	537.00

	64/12-13	1(a) (iii)	Dist.Try-Bhadrak	Purnachandra Rout	398438	6,039.00
	65/12-13	1(a) (ii)	Sub-Try-Dhamanagar	Bydhiram Behera	79505AEI	13,400.00
	67/12-13	1(ii)	Dist.Try-Ganjam Chhatrapur	Niranjana Padhi	400704	123.00
				Suryanarayan Rath	380439	58.00
				Subash Ch. Panigrahi	380203	4.00
	69/12-13	1(ii)	Sub-Try-Udala	Manudhar Nayak	390768	217.00
	71/12-13	1(ii)	Dist.Try-Jagatsinghapur	Basanti Biswal	502097	66,967.00
				Gouranga ch. Mohnty	405390	8,000.00
	80/12-13	1(b)	Sub-Try-Athamallik	Nirakar Sahu	401687	84.00
	83/12-13	1(a)	Dist.Try-Sundargarh	Premananda Dash	505162	2,573.00
	85/12-13	1(i)	Sub-Try-Pattamundai	Rabindra Parida	407070	1,405.00
				S.S.Behera	69424AEI	5,182.00
	88/12-13	1(ii)	Dist.Try-Kalahandi, Bhawanipatna	Madhab Ch.Sahoo.	85026AEI	444.00
TOTAL						1,76,655.00

Appendix –III**B. Excess payment due to delayed commencement of reduced Pension.**

Sl. No.	IR No./Year	Para no.	Name of Try	Name of Pensioner	PPO No.	Amount(₹.)
1.	4/12-13	1(c)	Dist Try-Nuapada	Narendra Nail	393089	338.00
		1(c)	Dist Try-Nuapada	Nabakishore Mahapatra	391388	1,376.00
		1(c)	Dist Try-Nuapada	Sashibhusan Panda	391099	16,375.00
		1(c)	Dist Try-Nuapada	Jyostra Rani Behera	64397	7,763.00
2.	7/12-13	1(b)	Sub-Try-Barapali	Surendranath Sahu	402433	140.00
		1(b)	Sub-Try-Barapali	Bali Bhoi Sailasuta	375729	440.00
		1(b)	Sub-Try-Barapali	Bagh	3855940	3,634.00
		1(b)	Sub-Try-Barapali	Raju Pradhan	364016	2,582.00
		1(b)	Sub-Try-Barapali	Chanrarani Meher	375085	1,328.00
3.	18/12-13	1(ii)	Sub-Try-Titilagarh	Kamapal Dash	402164	2,504.00
		1(ii)	Sub-Try-Titilagarh	Anasuya Mohakud	401051	738.00
		1(ii)	Sub-Try-Titilagarh	Girijananda Jena	398379	18,972.00
4.	19/12-13	1(a)	Sub-Try-Loisingha	Dhabal Podh	400239	58.00
		1(a)	Sub-Try-Loisingha	Jayadev Bariha	79265	53.00
5.	23/12-13	1(b)	Sub-Try-Biramitrapur	Bhimasen Horo	393421	2,777.00
6.	27/12-13	3(a)	Spl.Try-Panposh	Bhaskar Moharana	332530	146.00
7.	30/12-13	1(a)	Sub-Try-Betnoti	Brundaban Mohanta	70575	706.00
		1(a)	Sub-Try-Betnoti	Sashadhar Pradhan	62908	727
		1(a)	Sub-Try-Betnoti	Janaki Panda	63588	1,699.00
		1(a)	Sub-Try-Betnoti	Sirish Chandra Giri	63300	710.00
8.	31/12-13	1(i)	Sub-Try-Jharpakharia	Rabindra Kumar Mohapatra	81208	312.00
		1(i)	Sub-Try-Jharpakharia	Indrajit Dandpat	389729	3,675.00
		1(i)	Sub-Try-Jharpakharia	Ramesh Ch.Naik	400023	651.00
		1(i)	Sub-Try-Jharpakharia	Amar Ch. Dash	369179	2,985.00
		1(i)	Sub-Try-Jharpakharia	Kadambini Kar	385426	3,888.00

9.	36/12-13	1(a)	Sub-Try-Champua	Ananta Ch.Mohanta	77487	384.00
		1(a)	Sub-Try-Champua	Kusadhwa Behera	53890	4,907.00
10.	40/12-13	8(a)	Dist Try-Cuttack	Satyabadi Sahu	398944	73.00
11.	35/12-13	1	Dist Try-Keonjhar	Guru Charan Mohanta	83082	1,255.00
12.	41/12-13	1(a)	Sub-Try-Chetgaon	Bhagaban Ghena	401967	1,136.00
13.	42/12-13	1(a)	Dist Try-Khurdha	Bijaya Kumar Pattanaik	402847	1,360.00
		1(a)	Dist Try-Khurdha	Smt. Kurei Sri Chandan	402817	225.00
14.	43/12-13	1	Sub-Try-Banpur	Bhimsasen Saha	405506	176.00
15.	46/12-13	1(a)	Spl.Try- Bhubaneswar-I	Souri Behera	78105	128.00
16.	49/12-13	1(a)	Sub-Try-Kuchinda	Sulochana Damasena	382953	179.00
		1(a)	Sub-Try-Kuchinda	Fakir Mohan Chhatria	330588	548.00
		1(a)	Sub-Try-Kuchinda	Lalita Kumari Dai	330088	655.00
		1(a)	Sub-Try-Kuchinda	Prafulla Ku.Patel	367939	1,114.00
17.	56/12-13	1(a)	Dist Try-Sonepur	Sibasundar Mishra	70055	772.00
		1(a)	Dist Try-Sonepur	Dhaneswar Bhoi	390056	336.00
18.	61/12-13	1	Dist Try-Nayagarh	Adikanda Sundar	402887	959.00
		1	Dist Try-Nayagarh	Suresh Ch.Tripathy	395428	199.00
19.	64/12-13	1(a)(i)	Dist Try-Bhadrak	Sashibhusan Panda	401431	5,032.00
		1(a)(i)	Dist Try-Bhadrak	Nakul Ch.Delai	404910	105.00
		1(a)(i)	Dist Try-Bhadrak	Kirtan ch.Pali	85302/ AEI	539.00
		1(a)(i)	Dist Try-Bhadrak	Basanta Ku.Mohanty	85763/ AEI	292.00
		1(a)(i)	Dist Try-Bhadrak	Ghenesgham Nayak	85508/ AEI	644.00
		1(a)(i)	Dist Try-Bhadrak	Sushil Ku.Dutta	398212	18,394.00
		1(a)(i)	Dist Try-Bhadrak	P.K.Mukhi	397416	100.00
		1(a)(i)	Dist Try-Bhadrak	Madan Mohan Panda	398668	1,120.00
		1(a)(i)	Dist Try-Bhadrak	Sarat Chandra Roy	398755	1,633.00
		1(a)(i)	Dist Try-Bhadrak	Sayed Gulam Goush	76744/AEI	141.00

20.	65/12-13	1(a)(i)	Sub-Try-Dhamanagar	Manoj Kumar Rantay	85303/AEI	202.00
21.	67/12-13	1(i)	Dist.Try-Ganjam Chhatrapur	Prafulla ku. Das.	377407	2,217.00
		1(i)	Dist.Try-Ganjam Chhatrapur	Pratap Ch.Mondal	397380	5,206.00
		1(i)	Dist.Try-Ganjam Chhatrapur	Dr.Mangala Charan Das	399163	1,986.00
22.	71/12-13	1(a)(ii)	Dist.Try-Jagatsinghapur	Nilamani Sethi	405386	442.00
		1(a)(ii)		Pandahnan Rout	403673	1,632.00
23.	73/12-13	1(a)	Dist Try-Ganjam,Chatrapur	Kanhei Das	364117	770.00
24.	79/12-13	1(a)	Dist Try-Angul	Binod Bihari Pradhan	86102	76.00
25.	80/12-13	1(a)	Sub-Try-Athamallik	Sambhunath Sahu	396067	9,504.00
		1(a)	Sub-Try-Athamallik	Narayan Sahu	404351	1,274.00
		1(a)	Sub-Try-Athamallik	Balaram Sahu	394522	20,799.00
		1(a)	Sub-Try-Athamallik	Banandi Pradhan	85245	1,196.00
		1(a)	Sub-Try-Athamallik	Bhangura Dehury	84711	2,063.00
		1(a)	Sub-Try-Athamallik	Subela ch. Panda	70505	644.00
		1(a)	Sub-Try-Athamallik	Nilamani Sahu	85038	731.00
26.	88/12-13	1(a)(i)	Dist.Try-Kalahandi,Bhawanipatna	Bhaturbhuja Majhi	84302/AEI	4,234.00
		1(a)(i)	Dist.Try-Kalahandi,Bhawanipatna	Giridhari Sahu	84281/AEI	4,273.00
		1(a)(i)	Dist.Try-Kalahandi,Bhawanipatna	Meenadhar Majhi	86591/AEI	5,243.00
		1(a)(i)	Dist.Try-Kalahandi,Bhawanipatna	Shyama Kumar Bagh	84304/AEI	4,234.00
		1(a)(i)	Dist.Try-Kalahandi,Bhawanipatna	Tarini Ch.Sahu	84277/AEI	3,523.00
27.	89/12-13	1(a)(i)	Dist Try-Malkangiri	Rabindra Ku.Ghorei	404050	23,407.00
		1(a)(i)	Dist Try-Malkangiri	Samandha Naik	405626	13,820.00
TOTAL						2,24,459.00

Appendix-III**C.Excess payment of Family Pension due to enhance rate beyond stipulate paid.**

Sl. No.	IR No.	Para	Treasury	Pensioner	PPO No.	Amount(`.)
1.	27/12-13	3(b)	Spl.Try- Panposh	Smt. Sobha Samria w/o Late Rakesh Mischal Samaria	10226/AF	53,146.00
2.	77/12-13	1	Dist.Try- Dhenkanal	Pratima Bhoi	494775	866.00
TOTAL						54,012.00

Appendix-III**D. Excess payment due to miscellaneous reasons.**

Sl. No.	IR No.	Para	Treasury	Pensioner	PPO No.	Amount (₹)	Remark
1.	4/12-13	1(a)	Dist Try-Nuapada	Chamuru Sahu	73391	36,000.00	Wrong adjustment of Prov. Pension
		1(b)		Bhabilochan Sahu	74546	1,12,203.00	Less recovery of Prov.pension
2.	5/12-13	1(b)	Sub-Try-Paikmala	Nataram Rout	376908	8.00	Less recovery of Prov.Pensin
3.	8/12-13	1(c)	Sub-Try-Bhedan	Pabitra Mohan Patra	74988	3,225.00	Less adjustment of CVP
4.	51/12-13	1(a)	Spl -Try-Jajpur Road	Smt.Sabitri Sahu w/o Late Ratnakar Sahu	52645	6,30,018.00	Payment of inadmissible family pension
5.	64/12-13	1(a)(ii)	Dist Try-Bhadrak	Muralidhar Basantia	396085	3,039.00	Less adjustment of prov.Pension
6.	64/12-13	1()(i v)	Dist Try-Bhadrak	Smt.Satyabham a Lanua w/o Brahmananda Lanka	12800 101421	31,763.00	Payment of Family pension beyond mentioned in the PPO
7.	89/12-13	1(a)(ii)	Dist Try-Malkangir	Mathurananda Mallik	406086	1,309.00	Less adjustment of prov.Pension.
TOTAL						8,17,565.00	

APPENDIX -IV**Huge retained Stamps/Unserviceable/Un-used/damaged stamps**

Sl. No.	IR No.	Treasury	Para No.	Unused /Damaged Stamps(In `.)	Huge retention of stamps(In `.)
1.	4/12-13	Dist Try-Nuapada		1,24,86,300.00	17,52,95,193.00
2.	17/12-13	Dist Try-Bolangir		17,71,07,526.00	22,34,18,313.00
3.	27/12-13	Spl.Try-Pamposh		2,81,900.00	26,78,36,058.00
4.	35/12-13	Dist Try-Keonjhar		52,00,432.00	29,69,42,359.00
5.	37/12-13	Dist Try-Koraput		31,160.00	12,16,67,996.00
6.	40/12-13	Dist Try-Cuttack		4,73,93,917.00	77,84,76,881.00
7.	42/12-13	Dist Try-Khurda		7,28,76,709.00	1,71,31,39,476.00
8.	44/12-13	Dist Try-Bargarh		1,75,96,838.00	39,36,65,224.00
9.	47/12-13	Dist.Try-Sambalpur		79,06,493.00	21,31,82,525.00
10.	50/12-13	Dist Try-Jajpur		9,27,108.00	35,13,88,063.00
11.	51/12-13	Spl -Try-Jajpur Road		9,41,004.00	16,94,70,238.00
12.	52/12-13	Dist Try-Jharsuguda		45,68,249.00	29,95,30,074.00
13.	55/12-13	Spl -Try- Cuttack		4,21,852.00	4,11,87,139.00
14.	56/12-13	Dist Try-Sonepur		7,03,384.00	76056636.00
15.	57/12-13	Dist Try-Puri		1,27,91,321.00	360745391.00
16.	58/12-13	Dist Try-Bouda		9,000.00	59430073.00
17.	59/12-13	Dist Try-Balasore		12945531.00	1,05,57,59,980.00
18.	61/12-13	Dist Try-Nayagarh		9021209.00	19,96,01,204.00
19.	62/12-13	Dist Try-Kandhamal		7,71,812.00	4,81,11,246.00
20.	64/12-13	Dist Try-Bhadrak		11,39,540.00	43,55,04,208.00
21.	65/12-13	Dist Try-Mayurbhanj		9,25,543.00	39,68,58,229.00
22.	67/12-13	Spl -Try-Berhampur		58,60,710.00	45,07,50,052.00
23.	68/12-13	Spl -Try-Khurda		89,56,816.00	12,87,10,503.00
24.	70/12-13	Spl -Try-Jeypore		22,70,149.00	10,73,07,446.00
25.	71/12-13	Dist Try-Jagatsinghpur		3,36,960.00	15,57,78,057.00
26.	73/12-13	Dist Try- Ganjam,Chatrapur		26,56,110.00	20,23,47,881.00
27.	75/12-13	Dist Try-Gajapati		27,70,495.00	7,42,94,300.00
28.	77/12-13	Dist Try-Dhenkanal		2,90,668.00	10,59,579.00
29.	79/12-13	Dist Try-Angul		46,48,300.00	43,23,32,297.00
30.	81/12-13	Dist Try-Kendrapara		21,385.00	15,58,55,838.00
31.	82/12-13	Dist Try-Deogarh		551.00	7,17,95,840.00
32.	83/12-13	Dist Try-Sundargarh		Nil	25,41,94,193.00
33.	84/12-13	Dist Try-Rayagada		17,52,480.00	30,47,04,210.00
34.	87/12-13	Dist Try-Nawarangpur		65,695.00	2,69,56,456.00
35.	88/12-13	Dist Try-Kalahandi ,Bhawanipatna		1,45,484.00	39,19,10,815.00
36.	89/12-13	Dist Try-Malkangiri		Nil	8,35,75,523.00

APPENDIX –V

Unspent balances under the schemes which were defunct for more than three full financial years as on 01.04.2012.

Sl. No.	Name of Treasury / Sub-Try	Name of the Administrators	Name of the Scheme	Unspent Balance(₹)
1.	Sub-Treasury, Gunupur	PA, ITDA, Gunupur	1) Sericulture	3,62,216/-
			2) IGS Group Approach	1,20,000/-
			3) PSH, Nawarangpur	10,00,000/-
			4) Educational Institute	1,00,000/-
			5) RLTA Dist. Window	25,716/-
			6) Security Deposit	20,21,143/-
			7) EMD	5,00,000/-
2.	Dist-Try, Kalahandi, Bhawanipatna	PD, DRDA, Kalahandi	8) Construction of GP / PS Road	9,00,000/-
			9) Construction of TRW School	1,70,240/-
		BDO, Bhawanipatna	10) Other non-works	6,675.65
			11) Million well	0.25
		BDO, Langigarh	12) CD Work	0.59
			13) Comp of incomplete well	0.94
			14) Execution of ANP	0.03
			15) Restoration of MIP	2,148/-
			16) Complete of AWC (PR Dept.)	3,906.85
			17) Construction of Sanitary Well	1,70,939/-
			18) TC & Grinding charges	1,700/-
			19) Completion of Green Golla	3,192.97
			20) Construction of mini MIP	1,159.40
			21) Restoration of Tank	2,887/-
			22) TD Economics	2,275.78
			23) TD Social Service	783.70
			24) IAY	2,07,641.20
			25) JRY (GP)	1,06,903/-
			26) ERRP	37,662.10
			27) Contingency of loan bond	330/-
			28) Untied Fund	22,860/-
			29) PMGY	1,27,376/-
			30) GP Election Contingency	0.50

			31) KL Grant	0.06
			32) Agricultural Grant	1,022.93
			33) House Rent	77.23
			34) E.G.S. Gunny	0.05
			35) Construction of School building at Nagapada	0.60
			36) Construction of School building at Dangajor	231/-
			37) Construction of School building at Batiapada	477/-
			38) Construction of School building at L. Road	1,000/-
			39) Construction of School building at Bhatguda	1,000/-
			40) Construction of School building at Jhitimiti	1,980/-
			41) Construction of School building at Biswanathpur	1,980/-
			42) Teachers Salary	0.27
			43) OBB Scheme	54,939/-
3.	Dist-Try, Nawarangpur	PA, ITDA, Nawarangpur	44) Security Deposit	37,40,783/-
			45) EMD / ISD	6,40,027/-
			46) Withheld amount	2,38,894/-
			47) Interest money PBs	4,95,832/-
			48) VTI (Central Plan)	29,248/-
			49) Pre-recruitment trg.	1,50,847/-
			50) Construction of TRS. Qrs. (RLTAP)	4,971/-
			51) Unspent amount of ITDA Grants	1,03,254/-
			52) Construction of SCST Girls Kitchen / Toilet	59,997/-
			53) Construction of SCST Girls in upgraded High School to plus two (RLTAP)	4,03,508/-
			54) -do- Special Programme	1,25,000/-
			55) Sports & Games intervention in tribal schools (Special Programme)	60,000/-
			56) Skill up-gradation of SC / ST youth through vocational training (RLTAP)	2,93,725/-
			57) RLTAP KBK Cluster House	10,89,129/-

			58) Refund of unspent balance under banana cultivation of BDO Nawarangpur	1,15,456/-
			59) SC Girls' Hostel	57,093/-
		BDO, Kosagumuda	60) GP Election	0.13
			61) ITDA Rev Fund	0.44
		BDO, Papadahandi	62) CC Dues	7,132.69
			63) Audit recovery	10,681.45
			64) Security Deposit	1,31,229.95
			65) Construction of AWC	1,075/-
			66) Excise Gate	44,000/-
4.	Sub-Try, Umerkote	BDO, Chandahandi	67) GP Grants	745/-
			68) CMRF	501/-
			69) Cost of rice	50/-
			70) Site for SCST	250/-
			71) Cost of Seeds	520/-
			72) Misc. Grants	63.80
		BDO, Umerkote	73) Road Grant	240.46
			74) Non-block grant	8,398/-
			75) Misc. Grant	23,843/-
		BDO, Raighar	76) Fair price shop	7,983/-
			77) Misc. Old items	7,076.32
			78) PMGAY (GA)	72,396/-
5.	Dist-Try, Malkangiri	EO, NAC, Malkangiri	79) SJSRY	1,50,000/-
			80) MP / ML LAD	2,12,748/-
		PD, DRDA, Malkangiri	81) BKVY	3,94,720/-
			82) United Fund	22,978/-
		BDO, Korukunda	83) Remuneration of CP	4,839/-
			84) Repair of School Building	0.02
			85) CIP	0.25
			86) TRYSEM	0.05
			87) Bonded Labour Scheme	174.03
			88) 15 % DRDA share	62,866/-
			89) PMGY (GA)	1,67,530/-
			90) Cess Grant	92,000/-
			91) CRF Grants	7,13,000/-
6.	Dist Treasury Angul	PD,DRDA, Angul	92-Balika Samrudhi Yojona(BSY)	21,737.00
			93- Operation Black Board (OBB)	71,727.00
			94-WMREF	1,57,310.00
			95-PMNRF	55,293.00
			96-EGS & AIE	14,691.00
			97-TC & EGB	1,93,436.00
			98-RCP	86,862.00
			99-NEF	6,84,741.00

			100-Hon. Of Para Teachers	7,99,961.00
		BDO, Banarpal	101-Repair of School Building	27,090.77
			102-Main Balwardi Centre	2,331.00
			103-Completion of Sanitary Well	0.20
			104-Compulsion of GP Ghar	0.80
			105-NREP	0.17
			106-IAY Flood	3,62,000.00
			107-IAY Normal	2,48,178.00
			108-RLNREP	0.58
			109-MWS	3,07,000.00
			110-K.L.Grant	0.50
			111-GP Contribution	3,147.12
			112-Nalco Peripheri	2,00,000.00
			113-RCP	71,000.00
			114-Hand case KL	1,00,000.00
			115-Cess Grant	0.35
			116-United Fund	12,692.00
			117-Pay, DA of P.S.Tr	10,742.19
			118-Mahila Mandal	1,210.52
			119-Income Mahila Samiti	5,600.00
			120-TRYSEM	252.00
			121-Unclassified	619.05
			122-Auction sale of materials	210.00
			123-Small Savings	2,000.00
			124-Sale proceeds Tender Paper	1,670.00
			125-Care feeding	5,125.00
			126-SD & EMD	10,554.50
			127-GP Election	8,500.00
			128-TC	4,671.00
			129-Audit Recovery	36,315.00
			130-Incidental Charges	19,857.00
			131-Children Welfare	12,150.00
		EO,NAC, Athamallik	132) IDSMT	48,318.00
		PD,DRDA, Deogarh	133) Nil	
		BDO,Tileibani	134) Sanitary Well	11,000.20
			135) JRY 15 % PS	0.25
			136) SRY 75 % GP	1.00
			137) ERRP	864.70
			138) Mulabani Plantation	29,664.00
			139) CRSP	1,000.00
			140) DRDA Sambalpur, Grant	200.00
			141) Bonded Labour	10.00

		142) United Fund	0.05
		143) DW CRA Fund	2,000.00
		144) Cyclone	0.80
		145) FDR Grant	0.20
		146) Constn of GP Qrs	2,076.00
		147) PS Grant	0.24
		148) GP KL Grant	0.09
		149) Samiti cess Grant	0.40
		150) Sitting fees of Sarapanch/ Naib Sara Panch	5,400.00
		151) Improvement of naikul GP Office Qrs.	70,387.00
		152) Repair of School building	202.00
		153) Constn. Of School building	0.50
		154) SD	28,867.00
		155) Red Cross	0.13
		156) EGB	4,453.00
		157) Sisumela	500.00
		158) Hume Pipe	17,375.00
		159) Audit Recovery	67,834.00
		160) Electricity	100.00
		161) Constn. of Temple at Pravasuni.	8,000.00
		162) Conntn of MS Rod	79,533.00
		163) Contingency	420.00
		164) Supervision changes	200.00
		165) Door & window	38,610.00
		166) Royalty	0.26
		167) S. Chula	9,360.00
	BDO, Barkote	168) cost of EGB	0.21
		169) Intensive Award	1,780.00
		170) GP Prize	10,000.00
		171) IRD	3,028.65
		172) SNP	9,152.00
		173) Awareness Camp	2,000.00
		174) Cess Grant	22,987.00
		175) ERRP destitute	81,341.31
		176) GP Orchard	323.70
		177) Balawardi Programme	5,000.00
		178) TLC	48,100.00
		179) Other Department	0.84
		180) SGRY	3,42,676.00
	PA, ITDA, Sundargarh	181) CSP	7,17,744.00
		182) CP	7,45,000.00
		183) Security Deposit	0.86

			184) Govt. A/c	9,53,913.00
			185) Misc.	17,39,090.01
		BDO, Sundargarh (Sadar)	186) Input Assistance to LAMPS	21.00
			187) Land Development	22.00
			188) Bee-Keeping Kinjirma GP	1,907.16
			189) Market Complex at Kirci GP	3,919.16
			190) CD Work	322.81
			191) Well at Podbahal	5,072.00
			192) P.S. Hostel Building	4,746.00
			193) Teachers Salary	1.10
			194) Cretch – cum- Balwadi	6,410.50
			195) Rent of P.S Quarters	1,518.10
			196) Withheld amounts	37,307.80
			197) Work contingencies	5,456.84
			198) Cost. Of grain of Panchayat to LAMPS	5,012.69
			199) cost of EGB	14,766.65
			200) T.C Commission	526.75
			201) Chullah under JRY	3,297.50
			202) Cost of Smokeless Chullah	14,389.00
			203) JRY contingencies	5,626.40
			204) SD of PS Election	1,450.00
			205) Stipend/PMS	1,40,550.00
			206) Subsidy of Fisheries	260.00
			207) Store charges of cement.	0.25
			208) CSNP	10,026.00
			209) OAP (Pension)	1,300.00
			210) TRYSEM	157.00
			211) Cost of building materials	1,91,775.75
			212) Kutir Jyoti	700.00
			213) Remuneration	74.10
			214) census	187.39
			215) Asst Pisciculture	111.00
			216) Security money of contractors	3,94,144.85
			217) EMD Executants	1,000.00
			218) Rural group of LIC	3,740.00
			219) Cheque not encashed by Sub –Collector	2,450.00
			220) T.Cof Food Grains	3,001.50
			221) MIP	2,663.00
			222) Cess	94,929.00

			223) KL grant	1,40,558.00
			224) Cheque not encashed	20,000.00
			225) Amount realized due Fraud since 1963 but not accounted for by Treasury.	2,750.00
			Total	2,53,74,615.05

APPENDIX –VI**Safety Certificate not Obtained.**

Sl. No.	IR No.	Para	Treasury
1.	17/12-13	6(f)	Dist Try-Bolangir
2.	34/12-13	2(d)	Sub-Try-Bonai
3.	42/12-13	2(b)	Dist Try-Khurdha
4.	49/12-13	2(i)	Sub-Try-Kuchinda
5.	52/12-13	1(e)	Dist Try-Jharsuguda
6.	76/12-13	1(a) (ii)	Sub-Try-R.Udayagiri
7.	80/12-13	2(a) (i)	Sub-Try-Athamallik
8.	81/12-13	4(d)	Dist Try-Kendrapara
9.	82/12-13	1(ii)	Dist Try-Deogarh
10.	87/12-13	4(d)	Dist Try-Nawarangpur
11.	88/12-13	4(d)	Dist Try-Kalahandi,Bhawanipatna
12.	90/12-13	4(c)	Sub-Try-Umerkote

APPENDIX –VII**Non-issue /Delay in Issue of CTR/CTI**

Sl. No.	IR No.	Para No.	Treasury
1.	27/12-13	6	Spl.Try-Panposh
2.	35/12-13	6	Dist Try-Keonjhar
3.	40/12-13	7	Dist Try-Cuttack
4.	42/12-13	5	Dist Try-Khurdha
5.	44/12-13	5	Dist Try-Bargarh
6.	46/12-13	7	Spl.Try-I,Bhubaneswar
7.	47/12-13	5(i)	Dist Try-Sambalpur
8.	50/12-13	5	Dist Try-Jajpur
9.	52/12-13	5	Dist Try-Jharsuguda
10.	55/12-13	8	Spl -Try- Cuttack
11.	56/12-13	8	Dist Try-Sonepur
12.	57/12-13	5	Dist Try-Puri
13.	58/12-13	5	Dist Try-Boudh
14.	59/12-13	5	Dist Try-Balasore
15.	66/12-13	5	Dist Try-Mayurbhanj
16.	68/12-13	10	Spl -Try-Khurda
17.	70/12-13	5	Spl -Try-Jeypore
18.	71/12-13	9	Dist Try-Jagatsinghpur
19.	77/12-13	5	Dist Try-Dhenkanal
20.	82/12-13	6(ii)	Dist Try-Deogarh
21.	83/12-13	8	Dist.Try-Sundargarh
22.	84/12-13	6	Dist Try-Rayagada
23.	88/12-13	5	Dist Try-Kalahandi ,Bhawanipatna
24.	89/12-13	5	Dist Try-Malkangiri

APPENDIX -VIII**Non-verification with Court Extracts.**

Sl. No.	IR No.	Para	Name of the Dist.Try
1.	17/12-13	4(b)	Dist Try-Bolangir
2.	27/12-13	2(d)	Spl -Try-Panposh
3.	35/12-13	3(iii)	Dist Try-Keonjhar
4.	37/12-13	3(b)	Dist Try-Koraput
5.	40/12-13	2(b)	Dist Try-Cuttack
6.	46/12-13	2(b)	Spl -Try-I-Bhubaneswar
7.	50/12-13	2(b)	Dist Try-Jajpur
8.	51/12-13	2(b)	Spl -Try-Jajpur Road
9.	52/12-13	2(c)	Dist Try-Jharsuguda
10.	56/12-13	6(ii)	Dist Try-Sonepur
11.	57/12-13	2(b)	Dist Try-Puri
12.	58/12-13	4(c)	Dist Try-Bouda
13.	61/12-13	4(iv)	Dist Try-Nayagarh
14.	62/12-13	3(v)	Dist Try-Kandhamal
15.	64/12-13	2(a)	Dist Try-Bhadrak
16.	66/12-13	2(b)	Dist Try-Mayurbhanj,Baripada
17.	68/12-13	2(a)	Spl -Try-Khurda
18.	70/12-13	2(a)	Spl -Try-Jeypore
19.	71/12-13	2(a)	Dist Try-Jagatsinghpur
20.	73/12-13	4(ii)	Dist Try-Ganjam,Chatrapur
21.	77/12-13	4(c)	Dist Try-Dhenkanal
22.	79/12-13	3(iii)	Dist Try-Angul
23.	81/12-13	2(b)	Dist Try-Kendrapara
24.	82/12-13	3(ii)	Dist Try-Deogarh
25.	83/12-13	4(iv)	Dist Try-Sundargarh
26.	84/12-13	2(a)	Dist Try-Rayagada
27.	87/12-13	2(a)	Dist Try-Nawarangpur
28.	88/12-13	2(b)	Dist Try-Kalahandi ,Bhawanipatna

APPENDIX -IX**Non-Verification of Valuables**

Sl. No.	IR No.	Para	Treasury
1.	4/12-13	7(c)	Dist Try-Nuapada
2.	17/12-13	6(g)	Dist Try-Bolangir
3.	35/12-13	2(a)	Dist Try-Keonjhar
4.	37/12-13	1(b)	Dist Try-Koraput
5.	40/12-13	6(b)	Dist Try-Cuttack
6.	42/12-13	2(e)	Dist Try-Khurdha
7.	44/12-13	2(b)	Dist Try-Bargarh
8.	50/12-13	4(c)	Dist Try-Jajpur
9.	51/12-13	4(c)	Spl -Try-Jajpur Road
10.	52/12-13	1(b)	Dist Try-Jharsuguda
11.	55/12-13	4(c)	Spl -Try- Cuttack
12.	56/12-13	1(b)	Dist Try-Sonepur
13.	57/12-13	4(c)	Dist Try-Puri
14.	58/12-13	1(d)	Dist Try-Bouda
15.	59/12-13	4(d)	Dist Try-Balasore
16.	61/12-13	3(b)	Dist Try-Nayagarh
17.	62/12-13	1(c)	Dist Try-Kandhamal
18.	64/12-13	4(d)	Dist Try-Bhadrak
19.	66/12-13	4(d)	Dist Try-Mayurbhanj
20.	67/12-13	2(b)	Spl -Try-Berhampur
21.	68/12-13	4(f)	Spl -Try-Khurda
22.	70/12-13	4(c)	Spl -Try-Jeypore
23.	71/12-13	4(c)	Dist Try-Jagatsinghpur
24.	73/12-13	2(b)	Dist Try-Ganjam,Chatrapur
25.	75/12-13	2(c)	Dist Try-Gajapati
26.	77/12-13	2(c)	Dist Try-Dhenkanal
27.	79/12-13	2(b)	Dist Try-Angul
28.	82/12-13	1(v)	Dist Try-Kendrapara
29.	84/12-13	4(c)	Dist Try-Rayagada
30.	87/12-13	4(c)	Dist Try-Nawarangpur
31.	88/12-13	4(c)	Dist Try-Kalahandi ,Bhawanipatna
32.	89/12-13	4(b)	Dist Try-Malkangiri

APPENDIX –X**Improper maintenance of Book of drawals.**

Sl. No.	IR No.	Para	Treasury
1.	4/12-13	9	Dist Try-Nuapada
2.	17/12-13	5	Dist Try-Bolangir
3.	35/12-13	11	Dist Try-Keonjhar
4.	45/12-13	6	Spl.Try-II,Bhubaneswar
5.	50/12-13	9	Dist Try-Jajpur
6.	51/12-13	6	Spl -Try-Jajpur Road
7.	56/12-13	13	Dist.Try-Sonepur
8.	59/12-13	9	Dist Try-Balasore
9.	64/12-13	7	Dist Try-Bhadrak
10.	65/12-13	4	Sub- Try-Dhamnagar
11.	76/12-13	5	Sub-Try-R.Udayagiri
12.	81/12-13	7	Dist.Try-Kendrapara
13.	83/12-13	9	Dist Try-Sundargarh
14.	84/12-13	7	Dist Try-Rayagada
15.	87/12-13	5	Dist Try-Nawarangpur
16.	88/12-13	6	Dist Try-Kalahandi ,Bhawanipatna
17.	89/12-13	6	Dist Try-Malkangiri

APPENDIX -XI**Improper maintenance of Bill Transit cum Token Register**

Sl. No.	IR No.	Para No.	Treasury
1.	27/12-13	7	Spl.Try-Panposh
2.	37/12-13	6	Dist Try-Koraput
3.	47/12-13	7	Dist Try-Sambalpur
4.	52/12-13	7	Dist Try-Jharsuguda
5.	57/12-13	11	Dist Try-Puri
6.	58/12-13	6	Dist Try-Boudh
7.	62/12-13	6	Dist Try-Kandhamal
8.	7012-13	6	Spl.Try-Jeypore
9.	82/12-13	5	Dist Try-Deogarh

APPENDIX –XII**Improper maintenance of Advice /Challan Register**

Sl. No.	IR No.	Para No.	Treasury
1.	37/12-13	7	Dist.Try-Koraput
2.	40/12-13	3	Dist.Try-Cuttack
3.	42/12-13	7	Dist.Try-Khurda
4.	44/12-13	7(E)	Dist.Try-Bargarh
5.	58/12-13	11	Dist.Try-Boudh
6.	61/12-13	7	Dist.Try-Nayagarh