



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A & E)
ODISHA, BHUBANESWAR-751001.**

**Report on the Annual
Review on the working of
Treasuries in Odisha
2018-2019**

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PREFACE

The Annual Review report on the working of the Treasuries in **ODISHA** for the year 2018-19 is prepared as required under paragraph 20.17.11 of Manual of Standing Orders (A&E) Vol-I. The Report contains 3 (three) parts.

Part-I Introductory, Organizational set up, staffing position and working atmosphere of treasuries

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

High risk issues:-

- 2.1 Non-submission of complete accounts by Treasuries.
- 2.2 AC Bills outstanding for settlement.

Medium risk issues:-

- 2.3 Outstanding Pension claims from CPAO New Delhi
- 2.4 Non-submission of Schedules/Challans in support of GPF /HBA/MCA recoveries
- 2.5 Delay in rendition of Accounts
- 2.9 Retention of huge balance in Personal Ledger Accounts (P.L Accounts) of Administrators

Low risk issues:-

- 2.6 Requisition for correction of Accounts
- 2.7 Non-submission of Lapsed Deposits Statements
- 2.8 Non-submission of Annual Balance Certificate under deposit heads of account and other heads of Account.

Part-III Irregularities noticed during Inspection of Treasuries.

High risk issues:-

- 3.3 Outstanding Paras
- 3.4 Irregular payment of pension benefits due to lack of proper checks
 - 3.4.1 Pension related issues/ Excess payment of Pension and Gratuity
- 3.5 Retention of time barred GPO authority
- 3.6 Stamp Account: Huge retention of Stamps in the Treasuries.

Medium risk issues:-

- 3.4.2 Un-drawn Pension/unauthorized retention of closed PPOs
- 3.7 Inspection of Strong Room and Issuance of Safety Certificate
- 3.8 Rolling of unutilized funds under 8443- Civil Deposit -800-Other

Deposit

Low risk issues:-

- 3.9 Delay in issue of CTR/CTI
- 3.10 Irregular honouring of A.C Bills
- 3.11 Delay in rendition of LIC Premium Schedules
- 3.12 Reconciliation of Court Deposits
- 3.13 Annual Verification of Valuables deposited in the Treasuries
- 3.14 Improper maintenance of issue register of Book of Drawal of Treasuries
- 3.15 Irregular Parking of 03 Months Old un-credited amount in Suspense

Account

- 3.16 Non-deduction of NPS contribution

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.

Principal Accountant General.

Place: Bhubaneswar

Dated:/...../2019.

Report on the Annual Review on the working of Treasuries in ODISHA for the year 2018-19

Highlights

01. A.C Bills outstanding for settlement **(Para 2.2)**
02. Outstanding Pension claims from CPAO New Delhi **(Para 2.3)**
03. Retention of huge balance in the PL Accounts of Administrators. **(Para2.9)**
04. Outstanding Paras **(Para 3.3)**
05. Irregular payment of Pension benefits due to lack of proper checks **(Para 3.4)**
06. Stamp Account : huge retention of stamps in the Treasuries **(Para3.6)**
07. Rolling of unutilized funds under 8443- Civil Deposit-800-Other Deposits. **(Para 3.8)**

ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES IN ODISHA FOR THE YEAR 2018-19

PART-I

1. 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 and the paramount responsibilities for proper and effective functioning of the system is bestowed upon it. 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 2018-19 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(including Cyber Treasury) and 128 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.

1.3. Staffing position and working atmosphere of Treasuries: -

The position of Treasury personnel during the period from 2013-14 to 2018-19 is as under.

Year	Sanctioned strength	Men-in position	Trained	Untrained
2013-14	918	657	497	160
2014-15	918	665	490	175
2015-16	918	652	496	156
2016-17	918	686	501	185
2017-18	918	665	467	198
2018-19	918	626	446	180

Men in position in comparison to sanctioned strength are very less and reducing from year to year.

The following Districts Treasuries, for example, are having less number of staff.

Sl. No.	Name of the Treasury	Sanctioned strength	Men-in position
1	Cuttack	32	22
2	Rayagada	12	05
3	Puri	26	12
4	Bolangir	16	07
5	Koraput	16	09
6	Balasore	23	10

The reduction in men in position from year to year would impact the efficiency in operation of the Treasuries.

Further, it was observed that volume of work transacted in a treasury i.e. number of pension cases, bills, vouchers and challans passed in a treasury during a year is not proportionate with men in position. Disproportionate staffing vis-a-vis volume of work exposes the system to risks leading to erroneous disposal of work. A few such examples where disproportionate staffing exists in comparison to volume of work are given below

Sl. No.	Name of the Treasury	Sanctioned Strength	Men-in Position	Total Volume of work	Volume of work per employee
1	District Treasury, Gajapati	18	14	5747	411
2	District Treasury, Jharsuguda	12	06	57208	9535
3	District Treasury, Nayagarh	14	08	158141	19768
4	Sub-Treasury, Kodala	06	02	65086	32543
5	Sub-Treasury, Lakhanpur	06	04	2854	714

It would be seen from the above table that while the volume of work dealt with by one employee at District Treasury, Gajapati was only 411 cases in a year, the corresponding number was as high as 32543 cases at Sub treasury, Kodala.

A statement showing sanctioned strength, men-in position furnished by Treasuries during inspection, volume of work handled in treasuries per employee is exhibited in **Annexure-B**.

1.4. Integrated Odisha Treasury Management System (iOTMS): -

All the Treasuries in the State of Odisha have been computerized to improve quality in accounts and to cope with the present day computerized environment. The computerized Treasury System is controlled by the Integrated Odisha Treasury Management System (iOTMS), which has been integrated/incorporated into the Integrated Finance Management System (IFMS) as part of the National e-Governance Plan (NeGP). Most of the modules of IFMS have been successfully implemented. One Cyber Treasury 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.

1.5 Orissa Treasury Code (OTC): -

The OTC was published in the year 1951 which has been amended from time to time. The last amendment was done in 1990 which has incorporated all the changes up to November 1990. On introduction of iOTMS in 2006-07 and its merger in to iFMS in 2013, many changes have taken place in the style of functioning of the Treasuries. It is felt that the OTC needs a thorough revision to take care of all changes during the year from 1990 to 2018-19 and especially after implementation of iFMS.

Examples of some vital changes are as follows.

- (i) Physical movement of vouchers to agency Banks, returns of vouchers with scrolls and accounting in Treasuries on the basis of scrolls have been dispensed with.
- (ii) Concept of one Treasury-one Bank norm has been changed to one Treasury-multiple Banks and accordingly RBD schedule format changed.
- (iii) Issue of metal tokens has been stopped.
- (iv) Failed transaction in e-disbursement is a new concept.

PART –II

2. Irregularities noticed during the course of accounting of the initial records rendered by the Treasuries: -

2.1 Non-submission of complete accounts by Treasuries: -

Provisions of SR-31- 34 of Odisha Treasury Code (OTC) lay down the procedure regarding submission of Accounts needed to be followed to eliminate the chances of any intentional / deliberate delay in submission of vouchers with list of payments.

The Principal Accountant General, in the course of compilation of Treasury accounts, noticed in a number of cases the Treasury Officers failed to submit paid voucher alongwith the payment schedules. This resulted in initial booking of huge number of vouchers under Objection Book Suspense.

On submission of above vouchers in a later stage, the balance under OB suspense for the year 2018-19 has become nil at the close of the year. But submission of initial accounts by Treasuries in such incomplete manner failed to present a true and fair view of the Accounts of the State and the chances of fraudulent drawals from the Treasuries cannot be ruled out.

2.2. Outstanding A.C. Bills for settlement: -

Provisions of SR-260 and 261 of OTC Vol-I, read with Rule-84 of OGFR, describe the procedure for drawals through A.C bills and submission of D.C. bills. It is stated that D.C. bills for the A.C bills drawn before the previous month, should be submitted by the Drawing and Disbursing Officer (D.D.Os) to their Controlling Officers for countersignature and

onward submission to the Pr. A.G (A&E), Odisha. The Treasuries should be strict in observance of these instructions failing which, further drawal of funds through A.C bills shall not be permitted.

It was, however, noticed that as many as 1271 nos. of A.C Bills, amounting to Rs.21341 lakhs were pending for adjustment till March 2019. A statement containing list of outstanding AC Bills Treasury-wise and year-wise is exhibited in **Annexure C(i)** and **C(ii)** respectively. These pendencies were as old as 2003-04 which indicated that codal procedure were not being followed by the respective Treasuries.

The following District Treasuries, for example, had huge amount pending for adjustment.

Table No.-1: A.C Bills outstanding for settlement: -

Sl. No.	Name of the Dist./Spl. Try	No. of A.C Bills	Outstanding balance (in Rs. Lakh)
1.	Balasore	43	971.10
	Bhubaneswar Special-II	11	6074.12
2.	Cuttack	141	2073.65
3.	Ganjam	31	1479.55
4.	Mayurbhanj	39	999.73

The lack of follow-up could be judged from the fact that one long pending A.C Bill relating to Cuttack District Treasury, amounting to Rs.62,820/- had been outstanding since 2003-04.

2.3 Outstanding pension claims on CPAO New Delhi: -

Pension payments to the Central Civil Pensioners and Central Political Pensioners are initially made by the Treasuries and the expenditure 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 Pr. 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 was observed that an amount of Rs.6092.72 lakh remained un-recouped for central pension vouchers submitted to CPAO, New Delhi during the year 2018-19.

Similarly, amount pending with Railways and Defense are Rs.4091.97 lakh and Rs.1081.92 lakh respectively during the year 2018-19. The quantum of pension vouchers remaining un-recouped is shown in **Annexure –‘D’**.

2.4 Non-submissions of Schedules/Challans in support of GPF/House Building Advance recoveries:

As per Codal provisions, all Schedules/ Challans, in support of Provident Fund / House Building Advance Motor/Cycle Advance recoveries, must accompany the salary voucher / receipt schedule in order to facilitate posting of the amounts in the respective subscriber's/ loanee's account. It was, however, noticed in many cases, that the amount could not be accounted for in the accounts of the respective subscribers/ loanees, because relevant Schedules/Challans were not attached.

During 2018-19, Twenty two Treasuries failed to furnish relevant Schedules/Challan, in different accounting months, resulting in accumulation of huge amounts of missing credits to the tune of Rs.27.94 lakh, involving 52 Challans, in respect of Provident Fund/House Building Advance. Instances of such cases noticed during the period of report are placed in **Annexure-E**.

2.5 Delay in rendition of Accounts.

As per provisions of SR-33 of OTC vol-1, a complete list of treasury accounts should be rendered to Pr. A.G on different prescribed dates. A review of the position of submission of monthly accounts by the Treasuries, during the year 2018-19, revealed that despite several instructions, late submission of accounts continued to prevail in the Treasuries during 2018-19 also. Average delay ranged from 1 to 16 days in respect of 1st and 2nd List of Account

It was seen that there was a persistent delay in submission of first list of Accounts by most of the Treasuries. Maximum number of delays i.e. more than Five days was observed in following Treasuries.

Table No. 2: Delay in rendition of Accounts

Sl. No.	Delay in rendering of Accounts by Treasuries for more than Five days.
1.	Deogarh
2.	Balasore
3.	Keonjhar
4	Rayagada
5.	Sundargarh
6.	Bolangir
7.	Nawarangpur

The Treasury wise list indicating such delay is given in **Annexure-F**. Such delay in submission of account by the Treasuries has caused delay in compilation and timely rendering of yearly financial statements by this office to Government.

2.6 Requisition for correction of Accounts: -

Accounts should be accurate at the time of rendering itself by the treasuries. It was observed in 2018-19 that there were a large number of requisitions for correction of accounts received from Treasuries, as shown in **Annexure-‘G’**.

It was seen that out of 38 District/Special Treasuries, 24 Treasuries had requested for correction of accounts ranging from 1 to 12 times during 2018-19. Treasuries having large number of requests for correction of accounts during 2018-19 are given in table below which need to be avoided in future.

Table No. 3: Requisition for correction of Accounts

Sl. No.	Name of the Treasuries.	No. of requisition made for correction of Accounts.
1.	Khurda	12
2.	Kendrapara	12
3.	Cuttack	11
4.	Baragarh	14
5.	Kalahandi	11

Inaccurate statement of Accounts results in understatement/overstatement in the respective Major Head of Accounts.

Corrections of account relating to earlier years also were received during the year 2018-19 for settlement, as shown below: -

Table No. 4 : Year wise Requisition for correction of Accounts

Sl. No	Years	Number of requisition
1	2004-05	7
2	2005-06	1
3	2006-07	12
4	2007-08	09
5	2008-09	07
6	2009-10	07
7	2010-11	07
8	2011-12	03
9	2012-13	02
10	2013-14	07
11	2014-15	03
12	2015-16	01
13	2016-17	04
14	2017-18	27
15	2018-19	14
Total		111

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

2.7 Non- Submission of Lapsed Deposits Statements: -

As per SR- 436 of OTC Vol-I, the Treasury Officers are required to submit a statement of lapsed deposits at the close of March each year in order to enable the Pr. Accountant General to credit the lapsed amount to Govt. account by transfer entry. In case where there is no lapsed deposit in a particular year a “NIL” statement should be rendered. It was, however, noticed that statements of lapsed deposits were not submitted by the Treasury Officers, as shown in **Annexure-‘H’**.

Further, it was seen that the some treasuries have not submitted lapsed deposit statements for last 19 years, which was highly irregular. Few examples are given below:-

Table No.5: Non- Submission of Lapsed Deposits Statements

Sl. No.	Name of the Dist Try	Head of Accounts	Period of Non-Submission
1.	Cuttack Special	8443-CD-101-Revenue Deposit 8443-CD-104-Civil Court Deposit 8443-CD-105-Criminal Court Deposit	2001 to 2019 2001 to 2019 2001 to 2019
2.	Deogarh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2019 2001 to 2019
3	Gajapati	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2009, 2011 to 2019 2001 to 2009, 2011 to 2019
4	Khurda Special	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2019. 2001 to 2019.
5	Nayagarh	8443-CD-101-Revenue Deposit	2001 to 2019.
6	Puri	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2019. 2001 to 2019.

Non-submission of lapsed deposit statement leads to non-credit of unclaimed amount resulting in inflation of the liabilities of the Government and idle blocking of money in deposit head of account.

Some treasuries though submitted lapsed deposit statements, yet they were deficient with respect to uniformity and continuity in sending the same. A few examples are given below:-

Table No.6: Irregular Submission of Lapsed Deposits Statements

Sl. No.	Dist Try Name	Head of Account	Period of submission	Period of non-submission
1	Baragarh	8443-CD-103-Security Deposit	2008-2019	2001-2007
2	Bhubaneswar Special-I	8443-CD-104-Civil Court Deposit	2002-2019	2001
3	Kalahandi	8443-CD-104-Civil Court Deposit	2001-2006, 2008-2019	2007
4	Kendrapara	8443-CD-103-Security Deposit	2010-2018	2001-2009, 2019
5	Mayurbhanj	8443-CD-104-Civil Court Deposit	2002-2019	2001
6	Sambalpur	8443-CD-104-Civil Court Deposit	2002-2004, 2007-2019	2001, 2005, 2006

It is interesting to note that, in numerous occasions, requests for refund of deposit is received in this Office from the Court against which lapsed deposit statement have not actually been submitted by the treasuries. This causes difficulty in linking up, resulting in unnecessary correspondence with the treasuries and delay in credit of the amount to Govt. Revenue.

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

In contravention of Provisions of SR-479 of OTC, it was noticed that 31 Treasuries failed to submit the Annual Balance Certificates (ABC) for the year 2018-19 as on 30.04.2018. Some treasuries have failed to submit ABC in respect of many P.L Account Administrators under their jurisdiction. A few examples are given below:-

Table No.-7: Non- Submission of Annual Balance Certificates

Sl. No.	Name of the Dist Try	No. of PL Administrators
1.	Angul	25
2.	Bolangir	33
3.	Cuttack	35
4.	Keonjhar	33
5.	Ganjam	56
6.	Sundargarh	33
7.	Sambalpur	35

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, causing vulnerability to inflation / short exhibition of account under Deposit Head.

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

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

Scrutiny of P.L. Account of Administrators revealed that, as of 31.03.2018, Rs.552 crores were retained in different Administrators P.L. Accounts without utilisation, for which the money was provided. Further, it was found that percentage of expenditure out of P.L. Account was very less resulting in accumulation of unutilized fund at the end of Financial Year.

Opening balance (OB), receipt, expenditure and closing balance (CB) for the financial year 2017-18 in respect of few treasuries, showing fund flow and its utilization during the year, are as shown below:-

Table No.-8: Percentage of expenditure out of P.L. Accounts:

Sl. No.	Treasury Name	OB (Rs.)	Receipt (Rs.)	Total (Rs.)	Payment (Rs.)	CB (Rs.)	Percentage of Expenditure (Rs. In Lakh)
1	Cuttack	4667.00	1410.00	1877.00	8214.00	1056.00	43.74%
2	Mayurbhanj	4582.00	1091.00	4296.00	1120.00	1467.00	26.07%

3	Puri	1925.00	5957.00	7883.00	4010	6618.00	50.87%
4	Sundargarh	4291.00	7327.00	1161.00	4410.00	1208.00	37.95%

The exhaustive list showing closing balances in P.L. Accounts of different treasuries is exhibited in **Annexure- “J”**.

Non utilization of fund in due time parked in P.L. Accounts of different administrators not only deprives the beneficiaries from getting the earmarked benefits and also results in idle blocking of fund in P.L. Accounts.

Further, as per SR 478 of OTC, Vol-I, each of the P.L. Administrator is required to furnish to the respective treasuries, a statement of scheme-wise details against which money has been drawn. During inspection, it was observed that neither any P.L. Administrator has furnished the same nor the concerned treasury has insisted for the same from the P.L. Administrator.

PART-III

3. Important irregularities noticed during local inspection of Treasuries

3.1 Internal Control System: -

A strong Internal Control mechanism needs to be in place to ensure effective functioning of the Treasuries in the State. Inspection of Treasuries by the D.T & I (O) plays a vital role in this regard as contemplated in SR -35 of OTC Vol-I.

As per provision of SR -35(c) of OTC Vol-I, each Treasury/Sub-treasury should be inspected by the Director of Treasuries and Inspection or his gazette subordinates at least once in a year.

But, contrary to the provisions, it was found that only 19% of Treasuries were inspected by the D.T & I (O) during 2018-19.

Similarly, timely rendition of Monthly accounts should be ensured for compilation and completion of Monthly Civil Accounts in time. Despite continuous monitoring at A.Gs level, Treasuries fail to submit the accounts within stipulated date. A central control mechanism may be put in place by the D.T & I (O) to ensure timely rendition of accounts by all the accounts rendering units.

3.2 Status of Inspection of Treasuries:-

During 2018-19, 30 District Treasuries 8 Special Treasuries and 62 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 2018-19 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.

3.3. Outstanding Paras: -

The position of outstanding IRs as on 31.03.2019 relating to different Treasuries / Sub-Treasuries is indicated in **Appendix-“II”**, to this report. It is seen that as many as 1045 Paras pertaining to 334 Inspections Reports from the year 1977-78 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 defeated 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) dated. 02.07.07 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 IRs and Paras during 2018-19. Such T.C Meetings were held in respect of 30 Treasuries and 368 Paras belonging to old Inspection Reports were settled.

3.4 Irregular payment of pension benefits due to lack of proper checks

3.4.1 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 Rs.52.95 lakhs were made under different categories for several reasons. In a number of cases it was observed that required checks by the Treasury Officers / Sub-Treasury Officers 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 2018-19 is enclosed at **Appendix-“III”**. Considering the magnitude of excess payments, the Treasuries are required to exercise close scrutiny while passing pension bills.

Table No.-9: Excess Payment of Pension & Gratuity During the Year 2018-19: Abstract

Sl. No.	Reasons For Excess Payment	Amount (Rs. in Lakh)
1.	Excess payment of pension due to arithmetical inaccuracy.	1.16
2.	Excess payment due to delayed commencement of reduced pension on account of payment of commuted value of pension.	3.54
3.	Excess payment of pension in favour of family pension due to payment at enhanced rate beyond the stipulated date.	2.67

4.	Excess payment of pension due to other miscellaneous reasons.	45.58
	Total	52.95

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

Excess payment of Rs.1,16,076.00 was made to the pensioners due to wrong calculation of monthly pension /arrear pension in 38 instances relating to 23 Treasuries/Sub-Treasuries/Special Treasuries (**Appendix –III-A**).

An illustrative example is given below.

Miss. Sukanti Pattnaik, D/o Late of Ramahari Pattnaik, holder of PPO No.18677/AF, ID No.1909, was paid an excess amount of Rs.21,875.00 at the time of payment of 1st Pension for the period from 04/2012 to 04/2016 due to wrong calculation.

(IR No.85/2018-19, Sub-Treasury, Digapahandi.)

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

Excess payment of Rs.3,54,603.00 was made to the pensioners due to delay in commencement of reduced pension in 67 instances relating to 42 Treasuries. (**Appendix –III-B**)

An illustrative example is given below.

During payment of CVP to Smt.Meera Swain Holder of PPO No. 577287, the date of commencement of reduced pension was taken as 16.11.2018 instead of 08.11.2018, resulting in an excess payment of Rs.740/- for the period from 07.11.2018 to 15.11.2018 @Rs.2776/- per month (Commuted Portion).

(IR No.90/2018-19, Dist. Treasury, Kendrapara)

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

Excess payment of Rs.2,67,295.00 was made to the pensioners due to payment of enhanced rate of Family Pension beyond stipulated date in eight instances relating to eight Treasuries (**Appendix-III-C**).

An illustrative example is given below

Smt. Jyostnarani Sahoo W/o Late P.C Sahoo, holder of FPPO No.17722/AF, ID No.1310 was paid an excess amount of Rs.68,603/- due to payment of Family Pension at enhanced rate for the period from 7.3.13 to 28.2.2017.

(IR No. 82/2018-19 Sub-Treasury Dhamanagar)

(d) Excess Payment of Pension due to other miscellaneous reasons:

Excess payment of Rs.4558972.00 was made to the pensioners due to wrong adjustment of Pension/CVP and other miscellaneous reasons under 80 instances relating to 45 Treasuries (**Appendix-III-D**).

Few illustrative examples are given below.

- (1) Sri Manoranjan Das PPO No.567234, ID-18744/- retired on 30.09.2016 and got himself re-employed on 07.01.2017. His negotiable pension was of Rs.12,960/-p.m. vide C&T (Commerce) Deptt. order dt. 20.05.2017. Accordingly, DA was admissible at the prevailing rate on his re-employment pay of Rs.25,920/- and TI on pension suspended during his reemployment period.

Thus, he was entitled to get pension from 10/2016 to 03/2018 as detailed below:-

- (i) Pension @ 12,960/- Plus and Minus TI 132% from 01.10.2016 to 06.01.2017 = Rs.96,024.00
- (ii) Pension @ 12960/- from 07.01.17 to 20.12.2017 = Rs.1,48,413.00
- (iii) Reduced pension @ Rs.7,776/- from 21.12.2017 to 31.03.2018 = Rs.26,087.00
- Total Pension due from 01.10.2016 to 31.03.18 = Rs.2,70,524.00

Pension Actually drawn and paid during the period :-

- (i) Provisional Pension from 10/16 to 11/17 = Rs.3,23,812.00
- (ii) First Pension for 11/18 paid on 12.02.18 = Rs.27,580.00
- (iii) Pension for 02/18 = Rs.27,106.00
- (iv) Pension for 03/18 = Rs.24,884.00
- Total Pension drawn and paid = Rs.4,03,382.00
- Total Excess drawn and paid = Rs.1,32,858.00 (Rs.403382.00 – Rs.270524.00)

(IR. No.02/2018-19, Dist. Try, Khurda)

- (2) Sri Guptaraj Pindi,PPO No-569584, it was observed that the total amount of pension due for the period from 12/2015 to 01/2018 was of Rs.324352/-. The provisional pension paid for the said period was Rs.279922/-. So the net amount should have been Rs.44430/- (324352-279922). But the provisional pension paid was shown and deducted for Rs.274922/-. This led to excess payment of Rs.5000/-. Detailed calculation is given below:-

<u>Period</u>	<u>Component</u>	<u>T.I%</u>	<u>Amount Due(in Rs)</u>
12/15 to 01/18	Basic Pension	-	5430*26m= 1411810/-
12/15	-	119%	6462*1m= 6462/-
1/16 to 06/16	-	125%	6788*6m= 40728/-
07/16 to 01/18	-	132%	7168*19m= 136192/-
29.01.2018 to 31.01.2018	Commuted Value	-	2172 - (-)210/-
			Total Amount Due =324352/-
			Total Provisional Pension Paid = 279922/
			(Wrongly shown as 274922/-)
			Net Amount Due = 44430/-
			Net amount paid during 1 st payment of pension = 49430/-
			Excess Paid = 5000/-

(IR. No.13/2018-19, Dist. Treasury, Malkangiri)

- (3) The pension cases files of the following pensioners, it was observed that Rs.3028/-was paid excess towards monthly pension due to non-deduction of commuted pension as detailed below:-

Name, PPO No. and ID No.	Rate	Particulars	Paid from To	Amount
1.Sri Gyan Bahadur PPONo.574820/SP IDNo.7970.	BP-23050, CP-9220 RP-13830	CVP for Rs906585/-paid on 24.7.18.	Commuted pension from 24.7.18 to31.7.18= $9220 \times 8/31$	2379.00
2.Sri Arjun Gochhayat PPO No.573337/SP ID No.7971.	BP-5590 CP-2236 RP-3354	CVP for Rs219862/- paid on 23.7.18.	Commuted pension from 23.7.18 to 31.7.18 $2236 \times 9/31$	649.00
			Total (Sl.No.1 &2)	3028.00

(IR. No.35/2018-19, Dist.Treasury, Sambalpur)

- (4) Smt. Ahalya Patel W/o Late Lochan Patel, holder of PPO No.39396/SF ID No.5224, it was revealed that Rs.3150/- was paid excess towards arrear revised family pension drawn from 1.1.2016 to 31.8.2017 as detailed below.

Pre revised rate

Normal F.P – Rs3500.00
40% Addl, F.P- Rs.1400.00
Rs4900.00

Revised from 1.1.2016

Rs8995.00
Rs3598.00
Rs12593.00

At the time of drawal of arrear on revised family pension from 1.1.2016 to 31.8.2017, the drawl rate of pension taken as Rs4200/- instead of Rs4900/-in the due and drawn statement from 1.1.2016 to 29.2.2016(as the 50% Addl. family pension had been drawn and paid w.e.f. 1.3.2016 being the date of birth was 17.3.1921). as a result of which Rs3150/-was paid excess to the pensioner towards arrear pension as shown below.

Difference between pension= $Rs4900 - Rs4200/- = Rs700.00$.

Excess addl. pension from 1.1.16 to 29.2.16= $700 \times 2 = 1400.00$. in the drawn amount in pre-revised rate. T.I. 125% from 1.1.16 to 29.2.16 = $875 \times 2 = 1750.00$
Total =3150.00

(IR. No.80/2018-19, Dist. Treasury, Sundargarh)

- (5) The drawal particulars of Provisional Family Pension in respect of Smt Jayalaxmi Swain W/o Late Bhimasen Swain, FPPO No- 568984 forwarded vide no. 1152 dt. 07.03.18 of the O/o the Dist.Civil Supplies Officer Puri shows that a sum of Rs.56353/- being the F.P for the period from April 2012 to July 2012 has been drawn twice in the same Bill No. and T.V.No.

Before making any payment on the basis of this drawal particulars, no clarification has been called for from the PSA (Civil Supplies Officer,Puri) regarding this, for which there is every possibility of less payment of Rs.56353/- in the 1st Family Pension of Smt. Swain. The fact of above less payment may be clarified alongwith reason thereof.

(IR. No.47/2018-19, Spl. Treasury, Berhampur)

3.4.2 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 cannot 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 in order to prevent misutilisation.

It was however observed that several closed cases had been retained in the Treasuries un-authorisedly .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.

Detail list of Undrawn Pension/Unauthorized retention of PPOs is enclosed at **Appendix-IV**

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

Table No.-10 Undrawn Pension /unauthorized retention of PPOs

Sl. No	I.R No.	Paras	Try/Spl Try / Sub-Try	Name of Pensioners	PPO No.	Undrawn Pension since
1	52/18-19	1(d)	Sub-Try, Nimapara	Karunakar Barik	118544	09/2017
				Laxmidhar Samantaray	08789/AEI	03/2016
				Nayana Dei	16210/AF	06/2016
				Miss.Subhasmita Nayak, D/o of Late, Smt. Bishnupriya Mohanty	17482/AF	06/2016
				Miss.Trupti Prabha Nayak, D/o-Late Amareswar Nayak	16706/AF	06/2016
				S.K.Abdul Jabar	99819/LPR	06/2018

Retention of undrawn/closed pension cases may result in misuse and fraudulent drawal of pension in the name of Ghost Pensioners.

3.5 Retention of Time barred GPO and GPF Authorities: -

The periodicity of GPO & GPF authorities is one year and six months respectively from the date of issue. 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. Unauthorized retention of such authority carries the risk of misutilisation and fraudulent drawal. Few instances are cited below:-

Table No.-11: Retention of time barred GPO Authority

Sl No.	GPO/PPO No.	Name of the Pensioner	Date of issue	Valid upto	Amount (Rs.)
1.	561585/SP	Sri. Gandharb Rout	06.04.2017	05.04.2018	9760.00
2.	570354	Sri. Rabindra Kumar Majhi	03.02.2018	02.02.2019	226215.00
3.	571853	Abdul K. Khan	27.03.2018	26.03.2018	840840.00
Total					1076815.00

Table No.-12: Retention of time barred GPF Authority

Sl No.	GPF No.	Name of the Pensioner	Date of issue	Valid upto	Amount (Rs.)
1.	2796/SEP	Sri. Harihar Palai	27.02.2018	26.08.2019	152453.00
2.	34512/Edn(o)	Sri. S.Mohapatra	08.08.2017	07.02.2018	2901528.00
3.	25543/LR(O)	Smt. G.Dei	24.04.2017	23.10.2017	688390.00
4.	17722/CDP(O)	Sri. Khetrmani Naik	09.01.2018	08.07.2018	88151.00
Total					3830522.00

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

During inspection of Treasuries, it was observed that huge number of unused OET Stamps and water marked plain papers were kept in the strong room for long periods which were in excess of requirement. Out of that, some categories 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, but the Treasuries failed to implement the direction.

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

Table No.-13: Stamp Account: Huge retention of stamps in the Treasuries

Sl. No.	District Treasury	Stock of Stamp (in Rs.)	Value of unused/damaged Stamps (in Rs.)	Percentage of unused / damaged Stamps
1	Dist. Treasury, Bargarh	330967806.14	17560333.74	5.30 %
2.	Dist. Treasury, Cuttack	514274111.29	164367353.64	31.96 %
3	Dist. Treasury, Khurda	853800000.00	191748000.00	22.45%
4.	Spl. Treasury Panposh	323561469.61	17292970.00	5.34 %
5.	Dist. Treasury, Sundargarh	74159044.00	18672851.68	25.17 %

Apart from the list at **Appendix – V**, huge quantity of damaged stamps had also been kept in the strong room which were 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 are required in this regard.

3.7 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 as a result of which loss/damage/theft of Govt. property and casualty of officials cannot be ruled out. A few such instances are indicated in **Appendix-VI**.

3.8 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 up to 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, Rs.89.91 crore has still been rolling under 800-Other Deposit, which are exhibited in Appendix-VII and no step has been taken by the concerned authorities to reduce the balance. A few such instances are indicated below:

Table No.-14: Retention of huge balance under 8443-Civil Deposit-800- Other Deposit

Sl. No.	Treasury Name	Amount	(Rs. in Lakh)
1	District Treasury, Khuda		616839163.00
2	Special Treasury, Cuttack		87090566.00
3	District Treasury, Nawarangpur		13768991.00
4	District Treasury, Balasore		19201921.00
5	District Treasury, Sambalpur		48591214.00
6	District Treasury, Keonjhar		10705380.00
7	District Treasury, Angul		28606799.00

The detail list is exhibited in **Appendix-VII**

3.9 Irregularity in issue of CTR/CTI:-

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 letter. No WAC-IV-Form-51-1586 dated 29.3.96 for onward transmission to the A.G. 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-VIII**.

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 months. 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.

Non-issuance of CTR/CTI in time and un-reconciled balance may result in wrong exhibition of Government Account both in the books of Treasury and Divisions.

3.10 Irregular honoring 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, A.C bills should not be honored 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 Treasuries do not adhere to the codal restrictions scrupulously while honoring the A.C bills. Irregular honoring of AC Bills and non-submission of DC Bills against AC Bills drawn, renders the Government money to be utilized in an unauthenticated manner, which can be termed as temporary misappropriation. Instances of a few such cases under different Treasuries are shown in **Appendix-IX**.

3.11 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 Premium 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 113 cases with delay ranging from 01 to 90 days. Delay in rendition of LIC Premium deprives the beneficiary of his legitimate dues from the due date and improper accountal of money between different major head of account of consolidated fund of the State. Instances of a few such cases under different Treasuries are shown in **Appendix-X**.

3.12 Reconciliation of Court Deposits

Provisions under S.R. 444 of OTC Vol-I lays down that the Treasury Officer should verify the balance shown in the Court Extract Registers sent monthly to the Treasury Officer for verification. But, it was found that, 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. This results in wrong exhibition of Treasury balances. Few such instances are shown in **Appendix-XI**.

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

As provided under S.R 88(c), 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-XII**.

Non-verification of valuables deposited in the Treasuries deprives the depositors to ascertain the present status of sealed packets/sealed bags i.e, whether the valuables are present or lost, sealed articles are intact or not.

3.14 Improper maintenance of Issue register of Book of Drawals: -

As per instructions issued in D.T.I's Circular No. 3376(80) dated 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-XIII**.

Not following the directions of DTI in the maintenance of Issue register of Book of drawl may lead to misuse causing fraudulent drawl of bills through fake Book of Drawl

3.15 Irregular Parking of 03 Months Old un-credited amount in Suspense Account.

The un-credited amount (due to failed transaction) should not ordinarily be allowed to be parked in the suspense account beyond three months from the date of drawal or the end of the financial year. However, the un-credited amount drawn in the month of March may be allowed to be retained till 30th April. There after the Treasury Officer will prepare a system generated misc. bill for drawal of the un-credited e-payment from suspense head which would be recorded as minus credit and the payment may be made by transfer credit to the original head of account from which the amount was drawn.

But, It was observed that transaction to the tune of Rs.2,87,05,234/- failed during the financial year 2018-19 in respect of different DDOs coming under 16 treasuries as detailed in **Appendix-XIV**, has been rolling under suspense head beyond stipulated period, which violated the instructions contained in GOFD no-27444/F,FIN-TRY-RULE-0024/2012 dt.26.07.12.

3.16 Non deduction of NPS Contribution

As per provision, each employee will pay a monthly contribution of 10% of the basic pay plus dearness allowance from his salary to the contribution pension scheme. But, it was seen that contribution towards NPS amounting Rs.6,07,110.00 was not deducted from the payment of Arrear D.A in respect of 09 employees of 02 treasury establishments as detailed in **Appendix-XV**.

3.17 Miscellaneous Irregularities/Treasury Establishment

(i) Less deduction of Income Tax of Rs.174/-.

On scrutiny of records it was observed that 3% Education Cess in respect of Sri Keshab Charan Bhoi,Sr.Clerk PAN No.BRQPB9934G amounting to Rs.174/- was deducted less as detailed below:-

	<u>Tax</u>	<u>E.Cess</u>	<u>Total</u>
Tax to be deducted	8354	251	8605
Tax deducted at source (as per calculation sheet)	8354	77	8431
Tax to be payable			174

(I.R No.07/2018-19 Para No.09(b), Spl. Treasury, Cuttack)

(ii) Non-Utilization/Non-Surrender of fund to the tune of Rs.1,64,800/- -rolling under Current Account since 3/2014.

As per SR 242 of OTC Vol-I, no money shall be drawn from the Treasury unless required for immediate disbursement. Further it is also not permissible to draw money at fag end of the year in order to avoid the lapse of budgetary grant.

It was noticed that an amount of Rs.1,64,800/- was drawn by the Treasury at the end of F.Y-2013-14 vide bill No.133 dtd.26.03.2014 for the purpose of purchase of Almirah for new Zonal Strong Room at Dist. Treasury Koraput. But the above amount has been rolling in Current Account (without fetching any interests) of this Treasury neither being utilized for above purpose nor refunded to the Head concerned. Though the the fact has been reiterated by the Inspection time and again no result could be achieved in this regard till date.

(I.R No.16/2018-19 Para No.10, Dist. Treasury, Koraput)

(iii) Irregular drawal of Arrear and Pay and Allowance under revision of Pay under ORSP Rules 2017.

Scrutiny of Acquittance Roll reaved that 40% of arrear differential Salary due to revision of Pay under ORSP Rules, 2017 was drawn in respect of the following officials.

Sl.No.	Name of the official	Amount drawn	Bill No. and Date
1	Sri Bhagabat Sahoo, Peon	Rs.30224.00	89 dt.28.03.2018
2	Sri Binaya Ranjan Das, Sr. Clerk	Rs.39425.00	90 dt.28.03.2018

As per Finance Deptt. , Govt. of Odisha letter No.6062 dated 12.03.2018, drawal and disbursement of 40% Arrear Salary shall be made subject to fixation of Pay in the revised scale in the manner outlined in Finance Department Memo No.28046/F dated 22.09.2017.

On approval of Sub-Treasury Officer, Hatadihi the revised pay was fixed and 40% arrear w.e.f. 01.01.2016 was also drawn on 28.03.2018 without approval of Dist. Treasury Officer, Keonjhar/DTI (O), which contravenes to the Finance Deptt. Letter No.6062 dated 12.03.2018.

Further, it was also noticed that the pay and allowances in the revised scale from 9/2017 to 5/2018 in respect of the above officials had been drawn without approval of the Dist. Treasury Officer, Keonjhar/DTI (O)which was in contravention to procedure outlined in Finance Deptt. Memo.28046/F dt.,22.09.2017.

(I.R No.15/2018-19 Para No.4, Sub-Treasury, Hatadihi)

(iv) Non-adjustment of Advance paid towards Travelling Expenses .

On scrutiny of T.A. Advance Register along with adjustment of T.E. Advance file, it was noticed that an amount of Rs.41679/- was drawn towards advance of Travelling Expenses. The details of which is given below:-

Sl.No.	Bill No. & Date	Amount of advance drawn	Number of officials to whom advances were paid
1	67/10.02.2017	6000/-	04
2	70/21.102017	2000/-	02
3	76/7.11.17	4000/-	04
4	83/20.11.17	2000/-	02
5	96/5.12.17	3000/-	03
6	101/20.12.17	2000/-	02

7	121/5.2.18	6000/-	04
8	124/23.02.18	2000/-	02
9	136/7.03.18	12679/-	08
10	145/20.03.18	2000/-	01
	Total	41679/-	

Final adjustments against advances paid were found neither in the concerned file nor recorded in the T.A. Advance register.

(I.R No.21/2018-19 Para No.08, Spl. Treasury, Panposh)

(v) Vacation of Govt. Quarter

Scrutiny of the relevant records revealed that out of 03 Govt. Quarters under the disposal of the Sub-Treasury, one was allotted to the present S.T.O, 2nd one to B.C.Sur, peon and the 3rd one to Sri Sricharan Pradhan, Ex-peon(now peon at Sub-Try Banapur).

The 3rd Qtr. i.e. E/2 was allotted to Sri Pradhan as per office order no 101 dated 28.01.2011 of Sub-Treasury, Dharamsala. In the meanwhile Sri Pradhan was transferred and relieved from this Sub-Try on 26.09.2016 FN to join Sub-Treasury, Banapur basing on DTI(O)'s Lr No. 13389/DTI dt 10.09.2016.

But as per records available, Sri Pradhan ,Ex-Peon has not yet (06/18) vacated the above Qtr. , the fact of which was intimated to the person concerned through his present place of posting i.e Sub-Treasury, Banapur, Dist-Khurda vide Lr No. 120 dt 30.03.2017. Receipt of the letter was also acknowledged by Sri Pradhan on 13.04.2017.

In spite of above office order , Sri Pradhan has not yet vacated the Qtr. Thus Sub-Treasury Officer basing on Finance Department Resolution no. 51758-CS-IV-2/2010-F dt. 15.12.2010 has assessed the flat license fee , standard license fee and penal license fee due for the period from 10/16 till vacation of Qtr. as mentioned below:-

SI No	Category of fee	Period	Rate/p.m(in Rs.)
01	Flat License Fee	10/16	290// - /-
02	Standard License Fee	11/16 & 12/16	1160/
03	Penal License Fee @ 5 times of SLF	01/17 to the date of vacation	1160*5=5800/- p.m

The above fact was also intimated to the person concerned through STO,Banapur with copy to DTI(O) vide No. 913 to 915 dt 20.12.2017.

Basing on above letter of STO, Dharamsala , DTI(O) in their letter No Bldg. 03/18-2957 dt 17.03.2018 has sought for willingness of any staff of Sub-Try interested for allotment of above Qtr.No E/2. Thus Sri Sidheswar Chala, Sr Cl had given his willingness for the Qtr. and the fact was intimated to DTI(O) vide no. 102 dt 13.03.2018.

No further instruction has been received from DTI(O) over the above unauthorized occupation of Government Quarters.

As per para 10 (i) & (ii) of the Resolution No. 51758-CS-IV-2/2010-F dated 15-12-2010 of F.D. published in The Odisha Gazettee on the subject of Fixation of License Fee for residential accommodation to Govt. Employees...etc. "Any officer in occupation of

Govt.Quarter, if transferred from his station can retain the Govt. Qtr for one month from the date of relief on payment of flat license fee and subsequent 02 months on standard license fee and beyond 03 months of transfer, the allottee shall pay 05 times of SLF. Retention of quarter beyond this period will be treated as unauthorized and the allottee shall be charged 05 times of SLF followed by eviction proceedings as per Rules in force.”

As in the instant case the Govt. servant was transferred and relieved on 26.09.2016, but still in possession of the Govt.Quarter, even after elapse of about 02 years and no action as proposed has not been taken against the erring official.

(I.R No.25/2018-19 Para No.2, Sub-Treasury, Dharmasala)

(vi)Non-recovery of erroneous incremental pay and allowances paid excess.

During checking of pension case file of Sri Iswar Chandra Das (DOR-30.06.17) holder of PPO No.567852/SP, ID No.2720, it was mentioned in the forwarding letter of PPO,CPO & GPO vide No.SAI-Pen-6/60114791 dt,06.10.2017/12.10.17 issued by the Office of the Pr.A.G.(A & E), Odisha, that one increment erroneously sanctioned in advance in 1/2007 of each year instead of 1/2008 of each year from 01.07.2013 onwards (4 months) may be recovered.

The PSA/DDO (Tahasildar, Laikera) in his letter No.4186 dated 15.11.2017 addressed to the Treasury Officer, Jharsuguda furnishing the drawal particulars of Provisional Pension and DCRG etc has stated that the recovery statement as indicated by the A.G.(A&E) Odisha is enclosed for taking necessary action. But no statement was found enclosed.

The exact amount of excess pay and allowance of 4 months to be recovered from the pension was not mentioned by the PSA/DDO in his above letter. But it was seen from the pension file of Sri Das that no action/ correspondence was made by the Treasury in this regard till date.

(I.R No.28/2018-19 Para No.1(h), Dist. Treasury, Jharsuguda)

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

ANNEXURES AND APPENDICES

ANNEXURE-A

List of Dist. Treasury/Special Treasury/ Sub-Treasury

(Referred to in para 1.2)

Sl. No.	Name of the Dist./ Spl. Try/Sub-Try
1	District Treasury Angul
2	Sub-Treasury, Chhendipada
3	Sub-Treasury, Talcher
4	Sub-Treasury, Pallahara
5	Sub-Treasury, Athmallik
6	Sub-Treasury, Samal
7	Sub-Treasury, Kishore Nagar
8	District Treasury Balasore
9	Sub-Treasury, Jaleswar
10	Sub-Treasury, Basta
11	Sub-Treasury, Nilagiri
12	Sub-Treasury, Soro
13	Sub-Treasury, Bhogarai
14	District Treasury Baragarh
15	Sub-Treasury, Attabira
16	Sub-Treasury, Sohela
17	Sub-Treasury, Barpali
18	Sub-Treasury, Bheden
19	Sub-Treasury, Bhatli
20	Sub-Treasury, Padmpur
21	Sub-Treasury, Paikmal
22	District Treasury Bhadrak
23	Sub-Treasury, Tihidi
24	Sub-Treasury, Dhamnagar
25	Sub-Treasury, Basudevpur
26	Sub-Treasury, Chandabali
27	District Treasury Bolangir
28	Sub-Treasury, Titlagarh
29	Sub-Treasury, Kantabanji
30	Sub-Treasury, Tusura
31	Sub-Treasury, Patnagarh
32	Sub-Treasury, Loisingha
33	District Treasury Boudh
34	Sub-Treasury, Kantamal
35	District Treasury Cuttack
36	Special Treasury Cuttack
37	Sub-Treasury, Athagarh
38	Sub-Treasury, Narsinghapur
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	District Treasury Deogarh
46	District Treasury Dhenkanal
47	Sub-Treasury, Hindol
48	SubTreasury Kamakshyamanagar
49	Sub-Treasury, Bhuban
50	District Treasury Gajapati
51	Sub-Treasury, R.Udayagiri
52	Sub-Treasury, Kasinagar
53	District Treasury Ganjam
54	Special Treasury Berhampur
55	Sub-Treasury, Chikiti
56	Sub-Treasury, Digapahandi
57	Sub-Treasury, Buguda
58	Sub-Treasury, Aska
59	Sub-Treasury, Soroda
60	Sub-Treasury, Khallikote
61	Sub-Treasury, Kodala
62	Sub-Treasury, Bhanjanagar
63	Sub-Treasury, Hinjilicut
64	Sub-Treasury, Purusottampur
65	District Treasury Jagatsinghpur
66	Sub-Treasury, Tirtol
67	Sub-Treasury, Kujang
68	Sub-Treasury, Balikuda
69	District Treasury Jajpur
70	Sub-Treasury, Binjharpur
71	Sub-Treasury, Dharmasala
72	Special Treasury Jajpur Road
73	Sub-Treasury, Darpani
74	Sub-Treasury, Sukinda
75	District Treasury Jharsuguda
76	Sub-Treasury, Lakhanpur
77	District Treasury Kalahandi
78	Sub-Treasury, Dharmagarh
79	Sub-Treasury, Madanpur Rampur
80	Sub-Treasury, Kesinga
81	Sub-Treasury, Jaipatna
82	Sub-Treasury, Junagarh
83	Sub-Treasury, Thuamul Rampur
84	District Treasury Keonjhar
85	Sub-Treasury, Anandapur
86	Sub-Treasury, Champua
87	Sub-Treasury, Barbil

88	Sub-Treasury, Ghatagaon
89	Sub-Treasury, Hatadihi
90	Sub-Treasury, Telkoi
91	District Treasury Kendrapara
92	Sub-Treasury, Marsaghai
93	Sub-Treasury, Rajkanika
94	Sub-Treasury, Pattamundai
95	Sub-Treasury, Rajnagar
96	District Treasury Khurda
97	Special Treasury Bhubaneswar-I
98	Special Treasury Khurda
99	Sub-Treasury, Tangi
100	Sub-Treasury, Jatni
101	Sub- Treasury Banpur
102	Special Treasury Bhubaneswar-II
103	District Treasury Koraput
104	Special Treasury Jeypur
105	Sub-Treasury, Kotpad
106	Sub-Treasury, Laxmipur
107	Sub-Treasury, Pottangi
108	Sub-Treasury, Machhakunda
109	Sub-Treasury, Boriguma
110	District Treasury Malkangiri
111	Sub-Treasury, Balimela, Chitrakonda
112	Sub-Treasury, Kalimela
113	District Treasury Mayurbhanja
114	Sub-Treasury, Karanjia
115	Sub-Treasury, Udala
116	Sub-Treasury, Rairangpur
117	Sub-Treasury, Betnoti
118	Sub-Treasury, Bahalda
119	Sub-Treasury, Rasgovindapur
120	Sub-Treasury, Joshipur
121	Sub-Treasury, Bisoi
122	Sub-Treasury, Jharpokharia
123	Sub-Treasury, Khunta
124	District Treasury Nawarangpur
125	Sub-Treasury, Umerkote
126	Sub-Treasury, Khatiguda
127	Sub-Treasury, Dabugaon
128	District Treasury Nayagarh
129	Sub-Treasury, Khandapara
130	Sub-Treasury, Dasapalla
131	Sub-Treasury, Ranapur
132	District Treasury Nuapada
133	Sub-Treasury, Khariar

134	District Treasury Kandhamal
135	Sub-Treasury, G.Udayagiri
136	Sub-Treasury, Baliguda
137	Sub-Treasury, Tumudibandha
138	Sub-Treasury, Daringibadi
139	District Treasury Puri
140	Sub-Treasury, Pipili
141	Sub-Treasury, Satyabadi
142	Sub-Treasury, Nimapara
143	Sub-Treasury, Kakatpur
144	District Treasury Rayagada
145	Sub-Treasury, Bissam Cuttack
146	Sub-Treasury, Gunupur
147	Sub-Treasury, Padampur
148	Sub-Treasury, Kashipur
149	District Treasury Sambalpur
150	Sub-Treasury, Kuchinda
151	Sub-Treasury, Burla
152	Sub-Treasury, Rairakhol
153	Sub-Treasury, Rengali
154	Sub-Treasury, Jujumora
155	District Treasury Sonapur
156	Sub-Treasury, Biramaharajpur
157	Sub-Treasury, Dunguripalli
158	District Treasury Sundargarh
159	Spl Treasury Panposh
160	Sub-Treasury, Rajgangpur
161	Sub-Treasury, Bonai
162	Sub-Treasury, Biramitrapur
163	Sub-Treasury, Subdega
164	Sub-Treasury, Hemgiri
165	Sub-Treasury, Lephripara
166	Sub-Treasury, Koira
167	Cyber Treasury, Bhubaneswar

ANNEXURE-B**Men in position versus volume of work done***(Referred to in para 1.3)*

Sl. No.	I.R. No.	Try./Spl. Try./Sub-Try.	Sanctioned Strength	Men in Position	No. of Pension Cases	Challans	Bills/ Vouchers	Total	Vol. of (in No.s) work per person
1	01/18-19	District Treasury, Cuttack	54	34	1096	35335	34281	70712	2080
2	02/18-19	District Treasury, Khurda	47	38	4058	71462	86488	162008	4263
3	03/18-19	District Treasury, Nuapada	14	09	212	8865	11900	20977	2331
4	04/18-19	Sub-Treasury, Khariar	05	05	143	22738	10968	33849	6770
5	05/18-19	District Treasury, Nawarangpur	14	10	14	48215	13694	61923	6192
6	06/18-19	Sub-Treasury, Umerkote	07	06	34	4960	6280	11274	1879
7	07/18-19	Special Treasury, Cuttack	34	23	1529	18318	30629	50476	2195
8	08/18-19	District Treasury, Bolangir	26	12	383	21323	17361	39067	3256
9	09/18-19	Sub-Treasury, Titilagarh	09	06	98	18652	214	18964	3161
10	10/18-19	Sub-Treasury, Losingha	05	02	22	7820	4560	12402	6201
11	11/18-19	Sub-Treasury, Khatiguda	05	03	22	7420	3630	11072	3691
12	12/18-19	Sub-Treasury, Machhkund	05	03	09	215	2110	2334	778
13	13/18-19	District Treasury, Malkangiri	12	05	150	2498	14745	17393	3479
14	14/18-19	Sub-Treasury, Ghatagaon	05	02	47	6720	8389	15156	7578
15	15/18-19	Sub-Treasury, Hatadihi	05	05	26	3237	2610	5873	1175
16	16/18-19	District Treasury, Koraput	25	15	43	6608	16131	22782	1519
17	17/18-19	Sub-Treasury, Laxmipur	05	03	21	1383	8399	9803	3268
18	18/18-19	District Treasury, Keonjhar	26	21	488	15892	18345	34725	1654
19	19/18-19	Sub-Treasury, Soro	08	06	626	18225	25640	44491	7415
20	20/18-19	Sub-Treasury, Champua	07	05	165	5870	5465	11500	2300

21	21/18-19	Special Treasury, Panposh	20	13	1067	35318	26205	62590	4815
22	22/18-19	District Treasury, Balasore	34	14	441	92315	30454	123210	8801
23	24/18-19	Special Try No.-I, Bhubaneswar	32	24	4883	25755	32751	63389	2641
24	25/18-19	Sub-Treasury, Dharmasala	08	04	120	6885	10124	17129	4282
25	26/18-19	Sub-Treasury, Darpani	05	04	20	3229	4771	8020	2005
26	27/18-19	Sub-Treasury, Lakanpur	06	04	45	2703	106	2854	714
27	28/18-19	District Treasury, Jharsuguda	12	06	465	37149	19594	57208	9535
28	29/18-19	District Treasury, Jajpur	21	17	225	10982	12759	23966	1410
29	30/18-19	Sub-Treasury, Kuchinda	08	07	756	1350	18987	21093	3013
30	31/18-19	Special Treasury, Jajpur Road	13	08	86	2876	4563	7525	941
31	32/18-19	Sub-Treasury, Athamalik	07	04	121	4200	6339	10660	2665
32	33/18-19	Sub-Treasury, Talcher	10	06	47	11465	9573	21085	3514
33	34/18-19	Sub-Treasury, Pallahara	05	05	122	6132	4850	11104	2221
34	35/18-19	District Treasury, Sambalpur	35	25	3107	4105	24707	31919	1277
35	36/18-19	Sub-Treasury, Bheden	06	04	159	2981	106	3246	812
36	37/18-19	Sub-Treasury, Bhatli	05	04	133	7212	62	7407	1852
37	38/18-19	Sub-Treasury, Barpalli	05	04	183	536	3365	4084	1021
38	39/18-19	Sub-Treasury, Padampur	08	06	49	8391	162	8602	1434
39	40/18-19	Sub-Treasury, Paikmal	05	02	18	1782	4198	5998	2999
40	41/18-19	Sub-Treasury, Chhendipada	06	03	69	3031	1395	4495	1498
41	42/18-19	Sub-Treasury, Kishorenagar	05	05	89	3530	2714	6333	1267
42	43/18-19	District Treasury, Angul	27	19	108	19634	16962	36704	1932
43	44/18-19	District Treasury, Baragarh	27	24	731	28334	204	29269	1220
44	45/18-19	Sub-Treasury, Samal	05	05	07	9803	4655	14465	2893
45	46/18-19	Sub-Treasury, Birmaharajpur	06	05	64	11225	3259	14548	2910

46	47/18-19	Special Treasury, Berhampur	36	27	1228	13528	22077	36833	1364
47	48/18-19	Special Treasury, Khurda	16	13	1130	14215	33382	48727	3748
48	49/18-19	Sub-Treasury, Dharmgarh	06	04	117	2488	7563	10168	2542
49	50/18-19	District Treasury, Sonapur	16	11	233	26378	2844	29455	2678
50	51/18-19	Sub-Treasury, Dunguripalli	05	04	100	8625	133	8858	2215
51	52/18-19	Sub-Treasury, Nimapara	08	05	291	21495	150	21936	4387
52	53/18-19	District Treasury, Puri	28	17	815	17233	22750	40798	2400
53	54/18-19	District Treasury, Kalahandi	20	13	326	34818	251	35395	2723
54	55/18-19	Special Try No.-II, Bhubaneswar	15	15	--	22798	26350	49148	3277
55	56/18-19	District Treasury, Kandhamal	24	17	806	16694	13983	31483	1852
56	57/18-19	Sub-Treasury, G.Udayagiri	07	07	127	6556	188	6871	982
57	58/18-19	Sub-Treasury, Baliguda	07	06	235	19703	11144	31082	5180
58	59/18-19	Sub-Treasury, Tumudibandha	04	03	18	1198	4512	5728	1909
59	60/18-19	Sub-Treasury, Banapur	08	05	486	14078	25287	39851	7970
60	61/18-19	Sub-Treasury, Rasgovindapur	06	04	303	3205	13502	17010	4253
61	62/18-19	Sub-Treasury, Betonti	08	06	455	4317	6188	10960	1827
62	63/18-19	Sub-Treasury, Khunta	05	05	118	1852	6745	8715	1743
63	64/18-19	Sub-Treasury, Udala	07	06	760	2912	29003	32675	5446
64	65/18-19	District Treasury, Boudh	12	11	148	23883	155	24186	2199
65	66/18-19	Sub-Treasury, Jharpokharia	05	04	3541	33	14720	18294	4574
66	67/18-19	Sub-Treasury, Bisoi	05	05	75	3827	5721	9623	1925
67	68/18-19	Sub-Treasury, Subdega	05	03	156	3238	4349	7743	2581
68	69/18-19	Sub-Treasury, Lephripara	04	03	131	5482	5853	11466	3822
69	70/18-19	Sub-Treasury, Koira	04	03	42	2500	147	2689	896
70	72/18-19	Sub-Treasury, Jashipur	05	04	217	2320	11920	14457	3614

71	73/18-19	District Treasury, Mayurbhanj	32	24	2926	15045	21433	39404	1642
72	74/18-19	Sub-Treasury, Rajgangpur	08	08	206	1829	4659	6694	837
73	75/18-19	Sub-Treasury, Bonai	08	06	287	6129	11142	17558	2926
74	76/18-19	Sub-Treasury, Hemgiri	06	02	92	400	6803	7295	3648
75	77/18-19	Sub-Treasury, Biramitrapur	05	03	118	620	3031	3769	1256
76	78/18-19	District Treasury, Dhenkanal	30	23	1268	8175	38882	48325	2101
77	79/18-19	Sub-Treasury, Kamakhyanagar	10	08	411	14329	26626	41366	5171
78	80/18-19	District Treasury, Sundargarh	32	27	1216	12151	13728	27095	1004
79	81/18-19	Sub-Treasury, Bhuban	05	03	663	2525	11370	14558	4853
80	82/18-19	Sub-Treasury, Dhamanagar	06	05	444	4437	206	5087	1018
81	83/18-19	District Treasury, Deogarh	11	06	237	5329	16743	22309	3718
82	84/18-19	District Treasury, Bhadrak	24	11	1820	4000	17944	23764	2160
83	85/18-19	Sub-Treasury, Digapahandi	08	06	11	3506	95	3612	602
84	86/18-19	Sub-Treasury, Kujanga	09	07	464	10704	30415	41583	5940
85	87/18-19	District Treasury, Jagatsinghpur	25	15	2813	2387	14484	19684	1312
86	88/18-19	Sub-Treasury, Aska	09	06	340	18501	18118	36959	6160
87	89/18-19	Sub-Treasury, Surada	05	05	45	5856	3348	9249	1850
88	90/18-19	District Treasury, Kendrapara	20	13	510	33836	12844	47190	3630
89	91/18-19	Sub-Treasury, Pattamundai	27	07	1029	31910	5609	38548	5507
90	92/18-19	Sub-Treasury, Bhanjanagar	11	07	310	31071	32449	63830	9119
91	93/18-19	Sub-Treasury, Kodala	06	02	76	61200	3810	65086	32543
92	94/18-19	District Treasury, Nayagarh	14	08	381	48000	109760	158141	19768
93	95/18-19	Sub-Treasury, Khandapara	04	04	07	11225	7823	19055	4764
94	96/18-19	District Treasury, Ganjam	29	21	151	11102	10644	21897	1043

95	97/18-19	District Treasury, Gajapati	18	14	236	5447	64	5747	411
96	98/18-19	Sub-Treasury, R.Udayagiri	06	04	08	14454	9147	23609	5902
97	99/18-19	Sub-Treasury, Kashinagar	05	03	15	400	2160	2575	858
98	100/18-19	Sub-Treasury, Gunupur	08	05	51	3642	9879	13572	2714
99	101/18-19	District Treasury, Rayagada	20	09	237	55632	22335	78204	8689
100	102/18-19	Special Treasury, Jeypore	18	13	175	7321	18721	26217	2017

ANNEXURE – C (i)

Treasury wise outstanding A.C Bills for settlement

(Referred to in para 2.2)

Sl. No.	TRY	ITEM	Outstanding (in Rs.)
1	ANG	24	5,59,11,754.00
2	BAM	36	84,27,574.00
3	BBS	27	1,95,54,216.00
4	BDH	31	2,44,88,804.00
5	BDK	22	6,56,57,777.00
6	BGR	3	1,03,79,070.00
7	BLG	96	6,39,74,614.00
8	BLS	43	9,71,10,258.00
9	CTC	141	20,73,65,922.00
10	CTS	27	48,39,531.00
11	DGR	25	1,77,09,227.00
12	DKL	57	5,56,43,275.00
13	GJM	31	14,79,55,986.00
14	GJP	30	1,00,46,586.00
15	JPR	27	7,27,94,834.00
16	JPS	11	65,000.00
17	JSD	10	1,96,54,732.00
18	JSP	39	5,51,12,354.00
19	JYR	9	2,45,610.00
20	KHD	13	79,39,242.00
21	KJR	35	1,68,47,275.00
22	KLD	53	6,88,76,897.00
23	KPD	35	5,56,91,688.00
24	KPT	53	6,55,03,882.00
25	KRD	4	2,00,076.00
26	MBJ	39	9,99,73,934.00
27	MKG	28	3,00,49,093.00
28	NGR	26	4,72,27,147.00
29	NPR	37	3,28,20,816.00
30	NRG	21	5,39,34,298.00
31	OLS	11	60,74,12,252.00
32	PLB	26	3,32,98,256.00
33	PNP	29	49,63,400.00
34	PRI	38	4,07,57,630.00
35	RGD	46	1,27,07,083.00
36	SBP	68	1,34,05,295.00
37	SNG	4	10,57,329.00
38	SNP	16	45,29,900.00
Total		1,271	2,13,41,32,617.00

ANNEXURE – C (ii)

Year wise outstanding A.C Bills for settlement

(Referred to in para 2.2)

Sl. No.	Year	Item	Balance (in Rs.)
1	2003-2004	5	80,820.00
2	2004-2005	13	15,65,817.00
3	2005-2006	15	1,19,552.00
4	2006-2007	21	18,94,240.00
5	2007-2008	9	1,28,520.00
6	2008-2009	13	2,04,852.00
7	2009-2010	7	75,000.00
8	2010-2011	11	55,80,603.00
9	2011-2012	11	40,16,704.00
10	2012-2013	7	15,86,800.00
11	2013-2014	30	1,11,51,774.00
12	2014-2015	27	41,17,052.00
13	2015-2016	62	31,11,191.00
14	2016-2017	215	8,33,63,026.00
15	2017-2018	100	2,98,56,166.00
16	2018-2019	725	1,98,72,80,500.00
Total		1,271	2,13,41,32,617.00

ANNEXURE-D

Outstanding Pension claims from CPAO, New Delhi

(Referred to in para 2.3)

Particulars	Month	Amount (in Rs.)
PAO Suspense	04/2018	2,26,84,000.00
	05/2018	2,85,59,668.00
	06/2018	2,88,02,228.00
	07/2018	5,62,59,404.00
	08/2018	5,49,34,664.00
	09/2018	5,24,89,834.00
	10/2018	5,26,29,008.00
	11/2018	4,80,93,643.00
	12/2018	6,88,78,309.00
	01/2019	6,88,52,268.00
	02/2019	5,87,12,406.00
	03/2019	6,83,77,523.00
	Total	60,92,72,955.00
	Defense	04/2018
05/2018		67,38,542.00
06/2018		1,05,03,439.00
07/2018		1,10,09,762.00
08/2018		86,82,899.00
09/2018		58,34,981.00
10/2018		1,24,29,941.00
11/2018		77,73,625.00
12/2018		1,01,40,873.00
01/2019		85,24,881.00
02/2019		67,71,291.00
03/2019		71,23,239.00
Total		10,81,92,528.00
S.E Railway		04/2018
	05/2018	3,23,893.00
	06/2018	2,09,474.00
	07/2018	2,34,229.00
	08/2018	2,50,887.00
	09/2018	1,53,798.00
	10/2018	1,45,633.00
	11/2018	1,53,189.00
	12/2018	1,94,373.00
	01/2019	67,382.00
	02/2019	36,318.00
	03/2019	36,318.00
	Total	20,02,818.00
	Eastern Railway	04/2018
05/2018		1,60,550.00

	06/2018	1,56,678.00
	07/2018	1,72,500.00
	08/2018	1,73,400.00
	09/2018	1,89,565.00
	10/2018	1,74,635.00
	11/2018	1,67,095.00
	12/2018	2,41,527.00
	01/2019	1,70,339.00
	02/2019	1,74,579.00
	03/2019	1,61,019.00
	Total	20,89,153.00

ANNEXURE – E

Misclassification/Wanting/Incomplete Challans from Treasury

Head of Accounts-8009-SPF-01-Civil-101-GPF

(Referred to in para 2.4)

Sl. No.	Name of Treasury	Month	Challan No.	Head of Account	Amount Involved (in Rs.)	Remarks
01	NRG	04/2018	0014	8009	1,12,777.00	Challan/Schedule wanting
02	GJM	04/2018	0063	8009	1,975.00	Wrong booking of Prof. Tax
03	KRD	04/2018	0061	8009	1,250.00	Wrong booking of HB Adv
04	SBP	04/2018	0030	8009	12,000.00	Not related to GPF
05	SBP	04/2018	0031	8009	20,000.00	-DO-
06	SBP	04/2018	0032	8009	40,000.00	-DO-
07	GJP	05/2018	0051	8009	9,200.00	Wrong booking of Prof. Tax
08	KRD	05/2018	0054	8009	1,250.00	Wrong booking of HB Adv
09	NGR	05/2018	0111	8009	1,620.00	Wrong booking of HR
10	NGR	05/2018	0112	8009	3,900.00	Wrong booking of Prof. Tax
11	JSP	06/2018	0153	8009	48,000.00	Challan/Schedule wanting
12	JSP	06/2018	0154	8009	3,000.00	Challan/Schedule wanting
13	NPR	06/2018	0071	8009	30,000.00	Challan/Schedule wanting
14	SBP	06/2018	0111	8009	40,000.00	Challan/Schedule wanting
15	SBP	06/2018	0125	8009	6,000.00	Challan/Schedule wanting
16	BBS	06/2018	0139	8009	80,000.00	Wrong booking of TPF
17	PRI	06/2018	0179	8009	4,05,000.00	Wrong booking of TPF
18	KRD	06/2018	0166	8009	11,250.00	Details wanting
19	JPS	07/2018	0018	8009	65,000.00	Challan/Schedule wanting
20	KPT	07/2018	0110	8009	50,750.00	Challan/Schedule wanting
21	KRD	07/2018	0170	8009	89,098.00	Challan/Schedule wanting
22	CTC	07/2018	0138	8009	38,904.00	Wrong booking of TPF
23	BDH	08/2018	0033	8009	1.00	Challan/Schedule wanting
24	CTC	08/2018	0081	8009	400.00	Wrong booking of Prof. Tax
25	CTC	08/2018	0142	8009	8,284.00	Wrong booking of TPF
26	KLD	08/2018	0114	8009	58,808.00	Wrong booking of TPF
27	NRG	08/2018	0053	8009	30,000.00	Mismatch of challan & schedule
28	KRD	09/2018	0043	8009	161.00	Challan/Schedule wanting
29	NPR	09/2018	0073	8009	15,000.00	Challan/Schedule wanting
30	RGD	09/2018	0090	8009	20,000.00	Challan/Schedule wanting
31	CTS	09/2018	0083	8009	19,800.00	Wrong booking of Prof. Tax
32	SBP	11/2018	0115	8009	12,000.00	Wrong booking of TPF
33	DGR	11/2018	0031	8009	5,000.00	Schedule wanting

34	KHD	11/2018	0067	8009	7,000.00	Schedule wanting
35	DGR	12/2018	0068	8009	5,600.00	Challan/Schedule wanting
36	PNP	12/2018	0054	8009	8,100.00	Challan/Schedule wanting
37	KHD	12/2018	0065	8009	7,000.00	Schedule wanting
38	OLS	01/2019	0003	8009	9,300.00	Challan/Schedule wanting
39	NGR	01/2019	0098	8009	9,00,000.00	Wrong booking of TPF
40	KHD	01/2019	0049	8009	7,000.00	Schedule wanting
41	KPT	02/2019	0063	8009	55,090.00	Challan/Schedule wanting
42	PNP	02/2019	0057	8009	16,000.00	Wrong booking of TPF
43	BGR	02/2019	0124	8009	5,000.00	Challan wanting
44	KRD	02/2019	0097	8009	4,000.00	Challan wanting
45	CTC	03/2019	0149	8009	4,47,171.00	Challan/Schedule wanting
46	KPT	03/2019	0078	8009	10,000.00	Challan/Schedule wanting
47	SNG	03/2019	0047	8009	14,000.00	Wrong booking of TPF
48	SNG	03/2019	0048	8009	2,000.00	Challan/Schedule wanting
49	SNG	03/2019	0049	8009	3,0000.00	Challan/Schedule wanting
50	SNG	03/2019	0050	8009	16,000.00	Challan/Schedule wanting
51	SNG	03/2019	0051	8009	10,000.00	Challan/Schedule wanting
52	SNG	03/2019	0052	8009	1,200.00	Wrong booking of TPF
Total					27,94,889.00	

ANNEXURE – F**Delay in Rendition of Account***(Referred to in para 2.5)*Due date of 1st list–21st of the same month

Delay in Rendition of Treasury Accounts for the Year 18-19

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-2018-19**

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	04.05	13	11.05	3	23.05	2	07.06	-1	22.06	1	06.07	-2
2	Berhampur Spl	03.05	12	10.05	2	22.05	1	06.06	-2	21.06	0	06.07	-2
3	BBSR Spl-I	27.04	6	08.05	0	21.05	0	05.06	-3	20.06	-1	05.07	-3
4	Bouda	04.05	13	10.05	2	22.05	1	08.06	0	22.06	1	09.07	1
5	Bhadrak	26.04	5	10.05	2	21.05	0	05.06	-3	21.06	0	05.07	-3
6	Bargarh	04.05	13	10.05	2	23.05	2	07.06	-1	21.06	0	06.07	-2
7	Bolangir	07.05	16	16.05	8	23.05	2	07.06	-1	22.06	1	06.07	-2
8	Balasore	04.05	13	14.05	6	22.05	1	07.06	-1	20.06	-1	06.07	-2
9	Cyber Treasury			14.05	6			11.06	3			05.07	-3
10	Cuttack	03.05	12	09.05	1	21.05	0	06.06	-2	20.06	-1	05.07	-3
11	Cuttack Spl	03.05	12	10.05	2	21.05	0	06.06	-2	20.06	-1	06.07	-2
12	Deogarh	04.05	13	16.05	8	23.05	2	08.06	0	22.06	1	09.07	1
13	Dhenkanal	04.05	13	10.05	2	22.05	1	06.06	-2	22.06	1	05.07	-3
14	Ganjam	04.05	13	08.05	0	23.05	2	06.06	-2	22.06	1	06.07	-2
15	Gajapati	04.05	13	11.05	3	21.05	0	08.06	0	21.06	0	06.07	-2
16	Jajpur	07.05	16	11.05	3	22.05	1	08.06	0	21.06	0	06.07	-2
17	Jajpur Road Spl	03.05	12	09.05	1	24.05	3	05.06	-3	20.06	-1	05.07	-3
18	Jharsuguda	04.05	13	11.05	3	23.05	2	11.06	3	26.06	5	12.07	4
19	Jagatsinghpur	04.05	13	14.05	6	21.05	0	06.06	-2	21.06	0	05.07	-3
20	Jeyapore Spl	02.05	11	10.05	2	21.05	0	05.06	-3	20.06	-1	05.07	-3
21	Khurda Spl	03.05	12	09.05	1	21.05	0	05.06	-3	20.06	-1	04.07	-4
22	Keonjhar	07.05	16	15.05	7	24.05	3	08.06	0	25.06	4	09.07	1
23	Kalahandi	04.05	13	10.05	2	22.05	1	07.06	-1	21.06	0	06.07	-2
24	Kendrapara	04.05	13	11.05	3	23.05	2	08.06	0	22.06	1	06.07	-2
25	Koraput	04.05	13	10.05	2	22.05		07.06	-1	21.06	0	06.07	-2
26	Khurda	03.05	12	09.05	1	21.05	0	06.06	-2	20.06	-1	06.07	-2
27	Mayurbhanj	04.05	13	10.05	2	23.05	2	08.06	0	22.06	1	06.07	-2
28	Malkangiri	25.04	4	11.05	3	24.05	3	08.06	0	25.06	4	09.07	1
29	Nayagarh	07.05	16	11.05	3	22.05	1	08.06	0	22.06	1	10.07	2
30	Nuapara	04.05	13	10.05	2	23.05	2	08.06	0	22.06	1	09.07	1
31	Nabarangpur	04.05	13	11.05	3	23.05	2	08.06	0	22.06	1	06.07	-2
32	BBSR Spl-II	03.05	12	09.05	1	21.05	0	06.06	-2	20.06	-1	06.07	-2
33	Phulbani	07.05	16	10.05	2	22.05	1	08.06	0	22.06	1	09.07	1
34	Panposh Spl	04.05	13	10.05	2	21.05	0	07.06	-1	20.06	-1	06.07	-2
35	Puri	07.05	16	10.05	2	24.05	3	07.06	-1	22.06	1	09.07	1
36	Rayagada	04.05	13	11.05	3	23.05	2	07.06	-1	25.06	4	09.07	1
37	Sambalpur	04.05	13	10.05	2	22.05	1	07.06	-1	22.06	1	06.07	-2
38	Sundergarh	04.05	13	10.05	2	22.05	1	07.06	-1	22.06	1	06.07	-2
39	Subarnapur	07.05	16	11.05	3	24.05	3	08.06	0	22.06	1	06.07	-2

PART-II

YEAR-2018-19

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	09.08	1	27.08	6	07.09	-1	24.09	3	09.10	1
2	Berhampur Spl	23.07	2	08.08	0	24.08	3	07.09	-1	24.09	3	09.10	1
3	BBSR Spl-I	20.07	-1	07.08	-1	21.08	0	05.09	-3	20.09	-1	05.10	-3
4	Bouda	20.07	-1	09.08	1	24.08	3	07.09	-1	20.09	-1	09.10	1
5	Bhadrak	20.07	-1	07.08	-1	23.08	2	06.09	-2	20.09	-1	08.10	0
6	Bargarh	24.07	3	08.08	0	24.08	3	06.09	-2	24.09	3	09.10	1
7	Bolangir	24.07	3	08.08	0	27.08	6	07.09	-1	24.09	3	10.10	2
8	Balasore	20.07	-1	08.08	0	24.08	3	06.09	-2	20.09	-1	09.10	1
9	Cyber Treasury			07.08	-1			06.09	-2			05.10	-3
10	Cuttack	20.07	-1	07.08	-1	23.08	2	06.09	-2	20.09	-1	05.10	-3
11	Cuttack Spl	20.07	-1	07.08	-1	23.08	2	06.09	-2	20.09	-1	05.10	-3
12	Deogarh	24.07	3	08.08	0	24.08	3	07.09	-1	24.09	3	10.10	2
13	Dhenkanal	23.07	2	08.08	0	24.08	3	07.09	-1	24.09	3	08.10	0
14	Ganjam	23.07	2	06.08	-2	24.08	3	07.09	-1	24.09	3	09.10	1
15	Gajapati	20.07	-1	08.08	0	24.08	3	07.09	-1	20.09	-1	09.10	1
16	Jajpur	23.07	2	08.08	0	24.08	3	06.09	-2	24.09	3	05.10	-3
17	Jajpur Road Spl	23.07	2	07.08	-1	23.08	2	06.09	-2	20.09	-1	05.10	-3
18	Jharsuguda	26.07	5	08.08	0	24.08	3	11.09	3	25.09	4	12.10	4
19	Jagatsinghpur	20.07	-1	07.08	-1	23.08	2	05.09	-3	20.09	-1	05.10	-3
20	Jeypore Spl	20.07	-1	07.08	-1	23.08	2	06.09	-2	20.09	-1	09.10	1
21	Khurda Spl	20.07	-1	07.08	-1	21.08	0	05.09	-3	20.09	-1	05.10	-3
22	Keonjhar	24.07	3	08.08	0	24.08	3	07.09	-1	26.09	5	10.10	2
23	Kalahandi	20.07	-1	08.08	0	23.08	2	07.09	-1	20.09	-1	09.10	1
24	Kendrapara	23.07	2	08.08	0	23.08	2	07.09	-1	24.09	3	09.10	1
25	Koraput	23.07		08.08	0	23.08	2	07.09	-1	24.09	3	09.10	1
26	Khurda	20.07	-1	07.08	-1	23.08	2	06.09	-2	20.09	-1	05.10	-3
27	Mayurbhanj	23.07	2	10.08	2	24.08	3	07.09	-1	24.09	3	05.10	-3
28	Malkangiri	24.07	3	08.08	0	27.08	6	07.09	-1	25.09	4	05.10	-3
29	Nayagarh	20.07	-1	07.08	-1	24.08	3	07.09	-1	20.09	-1	08.10	0
30	Nuapara	23.07	2	08.08	0	24.08	3	06.09	-2	24.09	3	09.10	1
31	Nabarangpur	23.07	2	08.08	0	24.08	3	10.09	2	24.09	3	10.10	2
32	BBSR Spl-II	20.07	-1	06.08	-2	21.08	0	05.09	-3	20.09	-1	05.10	-3
33	Phulbani	23.07	2	08.08	0	24.08	3	07.09	-1	24.09	3	09.10	1
34	Panposh Spl	20.07	-1	07.08	-1	23.08	2	06.09	-2	24.09	3	09.10	1
35	Puri	23.07	2	08.08	0	27.08	6	07.09	-1	24.09	3	10.10	2
36	Rayagada	23.07	2	08.08	0	24.08	3	07.09	-1	24.09	3	09.10	1
37	Sambalpur	20.07	-1	07.08	-1	24.08	3	06.09	-2	24.09	3	09.10	1
38	Sundergarh	23.07	2	08.08	0	23.08	2	07.09	-1	24.09	3	09.10	1
39	Subarnapur	24.07	3	10.08	2	27.08	6	07.09	-1	25.09	4	09.10	1

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	26.10	5	08.11	0	27.11	6	07.12	-1	24.12	3	10.01	2
2	Berhampur Spl	26.10	5	08.11	0	22.11	1	07.12	-1	21.12	0	09.01	1
3	BBSR Spl-I	23.10	2	06.11	-2	20.11	-1	06.12	-2	20.12	-1	07.01	-1
4	Bouda	25.10	4	08.11	0	22.11	1	07.12	-1	21.12	0	08.01	0
5	Bhadrak	25.10	4	06.11	-2	20.11	-1	06.12	-2	21.12	0	07.01	-1
6	Bargarh	26.10	5	09.11	1	22.11	1	06.12	-2	21.12	0	07.01	-1
7	Bolangir	26.10	5	09.11	1	26.11	5	07.12	-1	21.12	0	07.01	-1
8	Balasore	26.10	5	08.11	0	22.11	1	06.12	-2	21.12	0	07.01	-1
9	Cyber Treasury			06.11	-2			10.12	2			09.01	1
10	Cuttack	23.10	2	06.11	-2	20.11	-1	06.12	-2	20.12	-1	07.01	-1
11	Cuttack Spl	25.10	4	06.11	-2	22.11	1	06.12	-2	20.12	-1	07.01	-1
12	Deogarh	26.10	5	06.11	-2	04.12	13	07.12	-1	28.12	7	07.01	-1
13	Dhenkanal	26.10	5	08.11	0	22.11	1	07.12	-1	21.12	0	07.01	-1
14	Ganjam	29.10	8	08.11	0	26.11	5	06.12	-2	24.12	3	07.01	-1
15	Gajapati	26.10	5	08.11	0	22.11	1	07.12	-1	21.12	0	07.01	-1
16	Jajpur	25.10	4	06.11	-2	22.11	1	06.12	-2	21.12	0	07.01	-1
17	Jajpur Road Spl	25.10	4	08.11	0	20.11	-1	06.12	-2	20.12	-1	08.01	0
18	Jharsuguda	26.10	5	09.11	1	22.11	1	11.12	3	24.12	3	11.01	3
19	Jagatsinghpur	24.10	3	06.11	-2	20.11	-1	06.12	-2	21.12	0	07.01	-1
20	Jeypore Spl	25.10	4	09.11	1	20.11	-1	06.12	-2	20.12	-1	07.01	-1
21	Khurda Spl	23.10	2	06.11	-2	20.11	-1	06.12	-2	20.12	-1	07.01	-1
22	Keonjhar	29.10	8	08.11	0	27.11	6	10.12	2	24.12	3	10.01	2
23	Kalahandi	25.10	4	08.11	0	22.11	1	06.12	-2	21.12	0	07.01	-1
24	Kendrapara	24.10	3	08.11	0	22.11	1	06.12	-2	21.12	0	07.01	-1
25	Koraput	26.10	5	09.11	1	22.11	1	07.12	-1	21.12	0	07.01	-1
26	Khurda	23.10	2	06.11	-2	20.11	-1	06.12	-2	20.12	-1	07.01	-1
27	Mayurbhanj	25.10	4	08.11	0	22.11	1	06.12	-2	21.12	0	07.01	-1
28	Malkangiri	26.10	5	09.11	1	02.11	-19	10.12	2	24.12	3	08.01	0
29	Nayagarh	26.10	5	08.11	0	22.11	1	07.12	-1	21.12	0	10.01	2
30	Nuapara	26.10	5	08.11	0	20.11	-1	07.12	-1	21.12	0	08.01	0
31	Nabarangpur	29.10	8	09.11	1	26.11	5	10.12	2	24.12	3	07.01	-1
32	BBSR Spl-II	23.10	2	06.11	-2	20.11	-1	10.12	2	20.12	-1	07.01	-1
33	Phulbani	26.10	5	09.11	1	22.11	1	10.12	2	24.12	3	07.01	-1
34	Panposh Spl	25.10	4	08.11	0	20.11	-1	06.12	-2	20.12	-1	07.01	-1
35	Puri	26.10	5	09.11	1	27.11	6	07.12	-1	21.12	0	10.01	2
36	Rayagada	26.10	5	08.11	0	22.11	1	10.12	2	24.12	3	07.01	-1
37	Sambalpur	25.10	4	06.11	-2	03.12	12	07.12	-1	21.12	0	07.01	-1
38	Sundergarh	26.10	5	08.11	0	22.11	1	07.12	-1	21.12	0	07.01	-1
39	Subarnapur	25.10	4	08.11	0	27.11	6	07.12	-1	24.12	3	08.01	0

PART-IV

YEAR-2018-19

Sl 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	24.01	3	08.02	0	22.02	1	12.03	4	25.03	4	08.04	-8
2	Berhampur Spl	22.01	1	06.02	-2	22.02	1	08.03	0	28.03	7	08.04	-8
3	BBSR Spl-I	21.01	0	06.02	-2	20.02	-1	06.03	-2	20.03	-1	08.04	-8
4	Bouda	22.01	1	07.02	-1	21.02	0	11.03	3	25.03	4	10.04	-6
5	Bhadrak	21.01	0	05.02	-3	20.02	-1	06.03	-2	20.03	-1	05.04	-11
6	Bargarh	22.01	1	06.02	-2	21.02	0	08.03	0	25.03	4	08.04	-8
7	Bolangir	22.01	1	07.02	-1	22.02	1	08.03	0	25.03	4	09.04	-7
8	Balasore	22.01	1	06.02	-2	22.02	1	08.03	0	25.03	4	08.04	-8
9	Cyber Treasury			08.02	0	21.02	0	12.03	4			09.04	-7
10	Cuttack	21.01	0	05.02	-3	20.02	-1	06.03	-2	22.03	1	05.04	-11
11	Cuttack Spl	21.01	0	05.02	-3	21.02	0	07.03	-1	20.03	-1	05.04	-11
12	Deogarh	24.01	3	07.02	-1	22.02	1	12.03	4	25.03	4	08.04	-8
13	Dhenkanal	22.01	1	06.02	-2	22.02	1	07.03	-1	26.03	5	09.04	-7
14	Ganjam	22.01	1	07.02	-1	25.02	4	08.03	0	25.03	4	08.04	-8
15	Gajapati	22.01	1	07.02	-1	25.02	4	11.03	3	25.03	4	08.04	-8
16	Jajpur	22.01	1	05.02	-3	22.02	1	07.03	-1	22.03	1	05.04	-11
17	Jajpur Road Spl	21.01	0	05.02	-3	20.02	-1	06.03	-2	20.03	-1	09.04	-7
18	Jharsuguda	24.01	3	11.02	3	25.02	4	12.03	4	26.03	5	12.04	-4
19	Jagatsinghpur	21.01	0	04.02	-4	20.02	-1	07.03	-1	20.03	-1	08.04	-8
20	Jeypore Spl	21.01	0	05.02	-3	20.02	-1	06.03	-2	25.03	4	08.04	-8
21	Khurda Spl	21.01	0	05.02	-3	20.02	-1	07.03	-1	22.03	1	05.04	-11
22	Keonjhar	25.01	4	08.02	0	25.02	4	11.03	3	26.03	5	11.04	-5
23	Kalahandi	21.01	0	06.02	-2	22.02	1	08.03	0	20.03	-1	08.04	-8
24	Kendrapara	22.01	1	06.02	-2	22.02	1	08.03	0	25.03	4	08.04	-8
25	Koraput	21.01	0	06.02	-2	22.02	1	07.03	-1	26.03	5	16.04	0
26	Khurda	21.01	0	06.02	-2	20.02	-1	06.03	-2	20.03	-1	08.04	-8
27	Mayurbhanj	21.01	0	06.02	-2	22.02	1	07.03	-1	25.03	4	10.04	-6
28	Malkangiri	24.01	3	08.02	0	25.02	4	08.03	0	02.04	12	15.04	-1
29	Nayagarh	21.01	0	08.02	0	20.02	-1	08.03	0	25.03	4	10.04	-6
30	Nuapara	24.01	3	07.02	-1	22.02	1	12.03	4	25.03	4	16.04	0
31	Nabarangpur	22.01	1	06.02	-2	22.02	1	11.03	3	25.03	4	08.04	-8
32	BBSR Spl-II	21.01	0	05.02	-3	20.02	-1	06.03	-2	20.03	-1	08.04	-8
33	Phulbani	21.01	0	13.02	5	22.02	1	12.03	4	25.03	4	11.04	-5
34	Panposh Spl	21.01	0	06.02	-2	20.02	-1	07.03	-1	20.03	-1	08.04	-8
35	Puri	24.01	3	06.02	-2	22.02	1	07.03	-1	25.03	4	08.04	-8
36	Rayagada	24.01	3	08.02	0	26.02	5	14.03	6	05.04	15	18.04	2
37	Sambalpur	22.01	1	06.02	-2	22.02	1	07.03	-1	25.03	4	08.04	-8
38	Sundergarh	21.01	0	07.02	-1	21.02	0	12.03	4	25.03	4	08.04	-8
39	Subarnapur	24.01	3	07.02	-1	25.02	4	11.03	3	25.03	4	11.04	-5

ANNEXURE- G

Requisition for correction of Account during the year-2018-19

(Referred to in para 2.6)

TRY	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	Total
ANG								1		2						3
BGR					1	7	6									14
BLS														1		1
BDK		1													1	2
BLG			1	1												2
BBS-I														2		2
CTC								1					1	9		11
CTS			1													1
GJM														1		1
JPR														1		1
JYR														2		2
KLD													1	5	5	11
KJR														1		1
KPD			10	2												12
KPT															1	1
KRD	7			2					1		1			1		12
MKG															1	1
MBJ										1	1		1			3
NGR				4	1						1			2	2	10
PNP					5								1	1	1	8
PRI									1	4						5
RGD							1									1
SBP								1				1		1	2	5
SNP															1	1
TOTAL	7	1	12	9	7	7	7	3	2	7	3	1	4	27	14	111

ANNEXURE-H**Non-submission of Lapsed Deposit Statements.***(Referred to in para 2.7)*

Treasury	101-REVENUE DEPOSIT	103-SECURITY DEPOSIT	104-CIVIL COURT DEPOSITS	105-CRIMINAL COURT DEPOSITS
As on 1st April Of 2019				
Angul	2001-2006, 2008, 2009, 2014	2001-2009	2003-2007, 2010-2017,2019	2001-2017, 2019
Balasore	2001-2005	2001-2005,2007	2003	2001-2003
Baragarh	2003-2009	2001-2007	2001-2003, 2006, 2009-2014, 2016	2001-2003, 2006, 2009-2014, 2016
Berhampur Special	2001-2004, 2006,2009,2018	2001-2003,2018	2007,2009	2007
Bhadrak	2001-2009, 2011-2019	2001-2009, 2014,2017-2019	2001-2003,2019	2001-2003,2014, 2019
Bhubaneswar Special-I	2001-2008	2001-2009	2001	2001
Bhubaneswar Special-Ii(Ols)	2001-2007 2010-2019	2001-2019	2001-2019	2001-2010,2012 2015-2019
Bolangir	2001-2019	2001-2016, 2018,2019	2001-2004, 2008,2009, 2012-2016,2019	2001,2002,2004, 2005,2008,2010 2011,2019
Boudh	2001-2019	2001-2008	2001-2003, 2013	2001,2004
Cuttack District	2001-2005, 2007-2009, 2014-2019	2001-2005,2007-2009,2014-2018	2019	2001-2004,2019
Cuttack Speical	2001-2019	2001-2009, 2012-2016, 2018	2001-2019	2001-2019
Deogarh	2001-2019	2001-2019	2001-2003, 2005,2006, 2008-2019	2001-2003, 2005,2006, 2008-2019
Dhenkanal	2001-2006,2008	2001-2006	2003	2001-2005, 2019
Ganjam	2001-2004, 2011,2017,2018	2001,2004	2001,2002	-
Gajapati	2001-2009, 2011-2019	2001-2009, 2011-2019	2001-2006	2001-2006
Jagatsingpur	2001-2006, 2008,2017, 2018	2001-2006,2017	2001-2003, 2012-2016	2002-2005, 2012-2016
Jajpur	2001-2003, 2009,2012-2019	2001-2007, 2018,2019	2001-2003, 2006, 2018	2001-2003, 2006, 2018
Jajpur Special	2001-2019	2001-2003, 2006,2008, 2009,2018,2019	2001-2012 2015,2018	2001-2012, 2018
Jeypore Special	2001-2004,2006-2013,2016,2017	2001-2009,2011	2003,2006,2011	2006,2017

Jharsuguda	2001-2010, 2018,2019	2001-2008, 2014,2015,2019	2001-2004, 2018,2019	2001-2006, 2018-2019
Kalahandi	2001-2003	2001-2003 2013	2007	2006
Kendrapara	2001-2009, 2012-2019	2001-2009,2019	2001-2011, 2013-2016	2002-2004, 2010-2016
Keonjhar	2001-2010	2001-2019	2001,2002, 2006, 2010	2002-2004, 2009
Khurda	2001-2007, 2017,2018	2001-2007	2008-2016, 2018,2019	2008-2010, 2012-2016, 2018,2019
Khurda Special	2001-2019	2001-2019	2001-2008,2019	2001-2008 2014-2016,2019
Koraput	2001-2003, 2005,2006, 2017	2001-2010, 2012,2014,2019	2007,2009,2010, 2012-2019	2001-2010, 2012-2019
Malkangiri	2001-2007, 2009,2011-2019	2001-2010	2017,2019	2017,2019
Mayurbhanj	2001-2003, 2016-2019	2001-2003	2001	2001
Nawarangpur	2001-2006, 2008,2012- 2014, 2016- 2018	2001-2005, 2016-2018	2001-2018	2001-2018
Nayagarh	2001-2019	2001-2009, 2011,2015-2019	2001- 2005,2011- 2012,2018,2019	2001-2005, 2011-2012, 2018,2019
Nuapada	2001-2009, 2011-2019	2001-2009, 2012-2019	2008-2016, 2018,2019	2009-2019
Panposh	2001-2009, 2011,2018,2019	2001-2010, 2018,2019	2018,2019	2001-2007, 2018,2019
Phulbani	2001-2003, 2014,2015, 2017-2019	2001-2003	2001-2002, 2018,2019	2004,2018,2019
Puri	2001-2019	2001-2019	2001,2002,2006, 2008, 2017,2019	2001,2006,2011, 2012, 2017,2019
Rayagada	2001,2018-2019	2001, 2017	2013-2019	2011-2018
Sambalpur	2001,2004,2006 , 2014	2001,2013,2014	2001,2005,2006	2002,2005,2006
Sonepur	2001-2013, 2019	2001-2012, 2018,2019	2001,2002, 2006,2019	2019
Sundargarh	2001-2003, 2005-2008	2001-2009,2013	-	-

ANNEXURE- I

**Non-submission Annual Balance Certificate under Deposit Heads of Accounts and other
Heads of Account
(Referred to in para 2.8)**

Sl. No.	Treasury	Name of Defaulting Administrators
1	Angul	Headmaster, Angul High School, Angul, Headmaster, Jubaraj High School, Talcher Angul, Headmaster, Mahatab High School, Pallahara, Angul, Headmaster, Mahendra High School, Athamallik , Angul, Headmaster, Pabitra Mohan High School, Kaniha, Samal Angul, Principal, Government E.T.E.I, Kishorenagar Angul, Headmaster, Talmul High School, Angul, Headmistress, Government Girls High School, Talcher Angul, Headmisress Government Girls High School, Angul, Principal Government College, Angul, Principal, Nabakrishna Chaudhury College of Teachers Education, Angul, Principal, Industrial Training Institute, Talcher Angul, Executive Officer, Notified Area Council, Athamallik Angul, Executive Officer, Angul Municipality Angul, Executive Officer, Talcher Municipality, Talcher Angul, Executive Officer, Zila Parishad, Angul, Project Director, District Rural Development Agency, Angul, Block Development Officer, Angul, Block Development Officer, Athamallik, Angul, Block Development Officer, Banarpal Angul, Block Development Officer, Chhendipada Angul, Block Development Officer, Kaniha Angul, Block Development Officer, Kishorenagar Angul, Block Development Officer, Pallahara Angul, Block Development Officer, Talcher Angul.
2	Berhampur	Headmaster, Secondary Training School for Women, Berhampur, Headmistress, Government Girls High School, Berhampur, Principal, Government ETE Institute, Berhampur, Ganjam, Principal, Khalikote College (Autonomous) Berhampur, Principal, SB Rath Government Womens' College, Berhampur, Principal, U C P Engineering School, Berhampur, Principal, Womens Polytechnic, Berhampur, Principal, Industrial Training Institute, Berhampur, Accounts Officer, MKCG Medical College Berhampur, Executive Officer, Notified Area Council, Gopalpur, Ganjam, Executive Officer, Berhampur Municipality Berhampur, Block Development Officer, Rangeilunda Ganjam, Project Director, CADA, Lane No.13, Gajapatnagar Berhampur.
3	Bhubaneswar Spl-I	Director of Agriculture & Food Production Bhubaneswar, Commissioner of Endowments, Bhubaneswar, Block Development Officer, Bhubaneswar, Administrator, Central Provident Fund, H & U D Department, Bhubaneswar
4	Boudh	Headmaster, JD High School, Boudh, Headmistress, Government Girls High School, Boudh, Executive Officer, Notified Area Council, Boudh, Project Director, District Rural Development Agency, Boudh, Executive Officer, Zilla Parisad, Boudh, Block Development Officer, Boudh, Block Development Officer, Harabhanga Boudh, Block Development Officer, Kantamal Boudh.
5	Bargarh	Block Development Officer, Bijepur Baragarh
6	Bolangir	Assistant Engineer Soil Conservation, Titilagarh Bolangir, Soil Conservation Officer, Regudipara Bolangir, Headmaster, NB High School, Jarasinga Bolangir, Headmaster, PR High School, Bolangir, Headmaster, Ramai High School, Patnagarh Bolangir, Headmistress,

		Government Girls High School, Bolangir, Headmistress, Government Girls High School, Kantabanji Bolangir, Headmistress, Government Girls High School, Patnagarh Bolangir, Headmistress, Government Girls High School, Titilagarh Bolangir, Principal, District Institute of Educational Training, Bolangir, Principal, College of Teacher Education, Bolangir, Principal, Government Womens' College, Bolangir, Principal, Rajendra College, Bolangir, Executive Officer, Bolangir Municipality Bolangir, Executive Officer, Notified Area Council, Kantabanji Bolangir, Executive Officer, Notified Area Council, Patnagarh Bolangir, Executive Officer, Notified Area Council, Titilagarh Bolangir, Executive Officer, Notified Area Council, Tusura Bolangir, Executive Officer, Zilaparishad, Bolangir Bolangir, Project Director, District Rural Development Agency, Bolangir, Block Development Officer, Agalpur Bolangir, Block Development Officer, Bangamunda Bolangir, Block Development Officer, Belpara Bolangir, Block Development Officer, Bolangir, Block Development Officer, Deogaon Bolangir, Block Development Officer, Gudvela Bolangir, Block Development Officer, Khaprakhol Bolangir, Block Development Officer, Loisingha Bolangir, Block Development Officer, Muribahal Bolangir, Block Development Officer, Patnagarh Bolangir, Block Development Officer, Puintala Bolangir, Block Development Officer, Saintala Bolangir, Block Development Officer, Titilagarh Bolangir, Block Development Officer, Turekela Bolangir.
7	Balasore	Headmaster, Government High School, Jaleswarpur, Bhogarai Balasore, Headmaster, Government High School, Khaira, Soro Balasore, Block Development Officer, Simulia Balasore.
8	Cuttack	Headmaster, AN High School, Narasinghpur Cuttack, Headmaster, BK Vidyapitha, Banki Cuttack, Headmaster, BN Vidyapitha, Athagarh Cuttack, Headmaster, Govt. High School, Kazibazar Cuttack, Headmaster, Mohan Subudhi High School, Baramba Cuttack, Principal, R N Govt. Elementary Teachers Education Institute Cuttack, Headmaster, Revenshaw Collegiate School Cuttack, Principal, Govt. ETE Institute, Athagarh Cuttack, Principal, Government ETE Institute, Ragadi, Banki Cuttack, Headmistress, Government Girls High School, Athagarh Cuttack, Headmistress, Government Girls High School, Banki Cuttack, Headmistress, Government Girls High School, Baramba Cuttack, Headmistress, Government Girls High School, Narasinghpur Cuttack, Headmistress, Government Girls High School, Pallisa, Mahanga Cuttack, Headmistress, Government Girls High School, Tigiria Cuttack, Headmistress, Practicing Govt Girls High School Cuttack, Headmistress, Revenshaw Girls School Cuttack, Principal, Radhanath Institute of Advance Statistics Cuttack, Principal, Sailabala Womens' College Cuttack, Executive Officer, Cuttack Municipal Corporation Cuttack, Executive Officer, Notified Area Council, Athagarh Cuttack, Executive Officer, Notified Area Council, Banki Cuttack, Executive Officer, Zilla Parishad Cuttack, Project Director, District Rural Development Agency Cuttack Block Development Officer, Athagarh Cuttack, Block Development Officer, Banki Cuttack, Block Development Officer, Baramba Cuttack, Block Development Officer, Dampada Cuttack, Block Development Officer, Kantapada Cuttack, Block Development Officer, Mahanga Cuttack, Block Development Officer, Narasinghpur Cuttack, Block Development Officer, Niali

		Cuttack, Block Development Officer, Nischintakoili Cuttack, Block Development Officer, Salipur Cuttack, Block Development Officer, Tigiria Cuttack.
9	Deogarh	Assistant Soil Conservation Officer Deogarh, Head Master, Government Girls High School Deogarh, Head Master, RBD High School Deogarh, Executive Officer, Deogarh Municipality Deogarh, Project Director, District Rural Development Agency Deogarh, Block Development Officer, Barkote Deogarh, Block Development Officer, Reamal Deogarh, Block Development Officer, Teleibani Deogarh, Project Administrator, ITDA, Teleibani Deogarh.
10	Dhenkanal	Principal, Dhenkanal Autonomous College Dhenkanal
11	Ganjam	Headmaster, Government High School, Nuapada Ganjam, Headmaster, Harihar High School, Aska Ganjam, Headmaster, ND High School, Purusottampur Ganjam, Headmaster, Pupil's High School, Buguda Ganjam, Headmaster, R R Bidyapitha, Chikiti Ganjam, Headmaster, SM High School, Khalikote Ganjam, Principal, Govt. ETE Institute, Chikiti Ganjam, Principal, Government ETE Institute, Polosara Ganjam, Headmaster, UB High School, Bhanjanagar Ganjam, Headmistress, DB Government Girls High School, Bhanjanagar Ganjam, Headmistress, Government Girls High School, Aska Ganjam, Headmistress, Government Girls High School, Chhatrapur Ganjam, Headmistress, Government Girls High School, Digapahandi Ganjam, Headmistress, Rajlaxmi Girls High School, Chikiti Ganjam, Headmaster, Onslow Institution, Chhatrapur Ganjam, Headmaster, Government High School, Kanchuru Ganjam, Principal, Niranjana Government Women's College, Aska Ganjam, Executive Officer, Notified Area Council, Aska Ganjam, Executive Officer, Notified Area Council, Bellaguntha Ganjam, Executive Officer, Notified Area Council, Bhanjanagar Ganjam, Executive Officer, Notified Area Council, Buguda Ganjam, Executive Officer, Notified Area Council, Chhatrapur Ganjam, Executive Officer, Notified Area Council, Chikiti Ganjam, Executive Officer, Notified Area Council, Digapahandi Ganjam, Executive Officer, Notified Area Council, Ganjam, Executive Officer, Notified Area Council, Hinjilicut Ganjam, Executive Officer, Notified Area Council, Kabisuryanagar Ganjam, Executive Officer, Notified Area Council, Khalikote Ganjam, Executive Officer, Notified Area Council, Kodala Ganjam, Executive Officer, Notified Area Council, Polosara Ganjam, Executive Officer, Notified Area Council, Purusottampur Ganjam, Executive Officer, Notified Area Council, Rambha Ganjam, Executive Officer, Notified Area Council, Suruda Ganjam, Executive Officer Zilla Parisad, Chhatrapur Ganjam, Project Director, District Rural Development Agency Ganjam, Block Development Officer, Aska Ganjam, Block Development Officer, Beguniapara Ganjam, Block Development Officer, Belaguntha Ganjam, Block Development Officer, Bhanjanagar Ganjam, Block Development Officer, Buguda Ganjam, Block Development Officer, Ganjam Ganjam, Block Development Officer, Chhatrapur Ganjam, Block Development Officer, Chikiti Ganjam, Block Development Officer, Dharakot Ganjam, Block Development Officer, Digapahandi Ganjam, Block Development Officer, Jagannathprasad Ganjam, Block Development Officer, Kabisuryanagar Ganjam, Block Development Officer, Khalikote Ganjam, Block Development Officer, Patrapur Ganjam, Block Development Officer, Polasara Ganjam, Block Development

		Officer, Purushottampur Ganjam, Block Development Officer, Sanakhemandi Ganjam, Block Development Officer, Sheragad Ganjam, Block Development Officer, Suruda Ganjam, Block Development Officer, Hinjilicut Ganjam, Block Development Officer, Kukudakhandi Ganjam.
12	Gajapati	Assistant Soil Conservation Officer, Paralakhemundi Gajapati, Headmaster, Government High School, R Udayagiri Gajapati, Headmaster, MR Boys High School, Paralakhemundi Gajapati, Headmistress, MR Girls High School, Paralakhemundi Gajapati, Principal, SKCG College, Paralakhemundi Gajapati, Executive Officer, Paralakhemundi Municipality Gajapati, Executive Officer, Notified Area Council, Kashinagar Gajapati, Special Planning Authority, Paralakhemundi Gajapati, Executive Officer, Zilla Parishad, Paralakhemundi Gajapati, Project Director, District Rural Development Agency Gajapati, Block Development Officer, Gumma Gajapati, Block Development Officer, Kasinagar Gajapati, Block Development Officer, Nuagada Gajapati, Block Development Officer, Paralakhemundi Gajapati, Block Development Officer, R Udayagiri Gajapati, Block Development Officer Rayagada, Gajapati, Block Development Officer, Mohana Gajapati, Project Director, Integrated Tribal Development Agency, Paralakhemundi Gajapati.
13	Jajpur	Headmistress, Government Girls High School Jajpur, Block Development Officer, Sukinda Jajpur
14	Jharsuguda	Headmaster, Giridhari Lal High School Belpahad Jharsuguda, Headmaster, Government High School Jharsuguda, Headmistress, Government Girls High School Jharsuguda, Principal, Jharsuguda Engineering School Jharsuguda, Executive Officer, Brajarajnaragar Municipality Jharsuguda, Executive Officer, Jharsuguda Municipality Jharsuguda, Executive Officer, Notified Area Council Belpahar Jharsuguda, Executive Officer, Zilla Parishad Jharsuguda, Project Director, District Rural Development Agency Jharsuguda, Block Development Officer, Kirmira Jharsuguda, Block Development Officer, Kolabira Jharsuguda, Block Development Officer, Laikera Jharsuguda, Block Development Officer, Lakhanpur Jharsuguda, Block Development Officer, Sadar Jharsuguda.
15	Jagatsinghpur	Headmaster, Banabihari High School, Kujanga Jagatsinghpur, Principal, District Institute of Education & Traini Jagatsinghpur, Headmistress, Government Girls High School Jagatsinghpur, Headmistress, Government Girls High School Mudupur Jagatsinghpur, Executive Officer, Notified Area Council Jagatsinghpur, Executive Officer, Paradeep Municipality Jagatsinghpur, Executive Officer, Zilla Parishad Jagatsinghpur, Project Director, District Rural Development Agency Jagatsinghpur, Block Development Officer, Balikuda Jagatsinghpur, Block Development Officer Biridi Jagatsinghpur, Block Development Officer Erasama Jagatsinghpur, Block Development Officer, Kujanga Jagatsinghpur, Block Development Officer Naugaon Jagatsinghpur, Block Development Officer Raghunathpur Jagatsinghpur, Block Development Officer, Tirtol Jagatsinghpur, Block Development Officer, Sadar Jagatsinghpur.
16	Jeypore	Head Master Government High School Jeypore, Head Mistress Government Girls High School Jeypore, Principal Government Womens' College Jeypore, Principal V Dev College Jeypore, Principal, Gopobandhu Industrial Training Institute, Ambaguda

		Jeypore, Executive Officer, Jeypore Municipality Jeypore, Block Development Officer, Boipariguda Jeypore, Block Development Officer, Jeypore, Block Development Officer, Kundra Jeypore, Project Administrator, Integrated Tribal Development Agency Jeypore.
17	Keonjhar	Headmaster, D N High School Keonjhar, Headmaster, Gopinath Narayan High School, Swampatna Keonjhar, Headmaster, Mahatab High School, Champua Keonjhar, Principal, Government ETE Institute, Remuli Keonjhar, Headmistress, Government Girls High School, Anandpur Keonjhar, Headmistress, Government Girls High School, Deogaon Keonjhar, Headmistress, Government Girls High School Keonjhar, Headmistress, Town Girls High School Keonjhar, Principal, Dharanidhar College Keonjhar, Principal, Government Women College Keonjhar, Principal, Industries Training Institute, Barbil Keonjhar, Principal, Odisha School of Mining Engineering Keonjhar, Executive Officer, Barbil Municipality KEONJHAR, Executive Officer, Joda Municipality Joda Keonjhar, Executive Officer, Keonjhar Municipality Keonjhar, Executive Officer, Anandapur Municipality Keonjhar, Executive Officer, Notified Area Council, Champua Keonjhar, Executive Officer Zilaparisad Keonjhar, Project Director, District Rural Development Agency Keonjhar, Block Development Officer, Anandpur Keonjhar, Block Development Officer, Banspal Keonjhar, Block Development Officer, Champua Keonjhar, Block Development Officer, Ghasipura Keonjhar, Block Development Officer, Ghatagoan Keonjhar, Block Development Officer Harichandanpur Keonjhar, Block Development Officer, Hatadihi Keonjhar, Block Development Officer Jhumpura Keonjhar, Block Development Officer Joda Keonjhar, Block Development Officer Patna Keonjhar, Block Development Officer, Telkoi Keonjhar, Block Development Officer Sadar Keonjhar, Project Director, Integrated Tribal Development Agency, Champua Keonjhar, Project Director, Integrated Tribal Development Agency Keonjhar.
18	Kendrapara	Headmaster, RN High School, Rajakanika Kendrapara , Headmistress, Government Girls High School, Kendrapara, Headmistress, Government Girls High School, Pattamundai Kendrapara, Executive Officer, Kendrapara Municipality Kendrapara, Executive Officer, Notified Area Council, Pattamundai Kendrapara, Executive Officer, Zilla Parishad, Kendrapara, Project Director, District Rural Development Agency, Kendrapara, Block Development Officer, Aul Kendrapara, Block Development Officer, Derabish Kendrapara, Block Development Officer, Garadpur Kendrapara, Block Development Officer, Kendrapara, Block Development Officer, Mahakalpara Kendrapara, Block Development Officer, Marshaghai Kendrapara, Block Development Officer, Pattamundai Kendrapara, Block Development Officer, Rajkanika Kendrapara, Block Development Officer, Rajnagar Kendrapara.
19	Koraput	Assistant Soil Conservation Officer, Sub-Division-I, Machhakund KORAPUT, Principal, Soil Conservation Training Institute, Koraput, Headmaster, Government High School, Koraput, Principal, DAV College of Teacher Education, Koraput, Principal, Govt. Women's (Jr) College, Koraput, Principal, DAV College, Koraput, Executive Officer, Koraput Municipality Koraput, Executive Officer, Notified Area Council, Kotpad Koraput, Executive Officer, Sunabeda Municipality Koraput, Executive Officer, Zilla Parisad, Koraput,

		Project Director, District Rural Development Agency, Koraput, Block Development Officer, Bandhugam Koraput, Block Development Officer, Boriguma KORAPUT, Block Development Officer, Dasamantapur Koraput, Block Development Officer, Koraput, Block Development Officer, Kotpad Koraput, Block Development Officer, Lamataput Koraput, Block Development Officer, Laxmipur Koraput, Block Development Officer, Nandapur KORAPUT, Block Development Officer, Narayanpatna Koraput, Block Development Officer, Pottangi Koraput, Block Development Officer, Semiliguda KORAPUT, Project Administrator, Integrated Tribal Development Agency, Koraput
20	Khurda	Headmaster, Capital High School, Unit-3, Bhubaneswar Khurda, Headmaster, Government Boys High School, Unit-8, Bhubaneswar Khurda, Headmaster, Government High School, Badagada Bhubaneswar, Khurda, Headmaster, Government High School, Unit-II, Bhubaneswar Khurda, Principal, Government ETE Institute, Tangi Khurda, Headmistress, Government Girls High School, Banpur Khurda, Headmistress, Government Girls High School, Jatni Khurda, Headmistress, Government Girls High School, Unit-9 Bhubaneswar, Headmistress, Government Girls High School, Unit-8 Bhubaneswar, Principal, Ramadevi Women's College Bhubaneswar, Principal, Government Polytechnic Bhubaneswar, PCCF, Odisha (OMBADC Account), Bhubaneswar, Khurda, Chairman, Orissa Nurse Midwife Examination Board Bhubaneswar, Khurda, Chairman, Orissa Council of Medical Registration Bhubaneswar, Khurda, Registrar, Orissa Pharmacy Council Bhubaneswar, Khurda, Principal, Dr Abhinna Chandra Homoeopathy Medical College Bhubaneswar, Chairman, Orissa Nurse Midwife Council, Bhubaneswar, Khurda , Executive Officer, Notified Area Council, Balugaon Khurda, Executive Officer, Notified Area Council, Banpur Khurda, Executive Officer, Municipal Council, Jatni Khurda , Chairman Western Orissa Development Council, Bhubaneswar, Khurda, Block Development Officer, Banpur KHURDA, Block Development Officer, Chilika Khurda , Block Development Officer, Jatni Khurda, Block Development Officer, Tangi Khurda, Secretary, State Council of Science and Technology, Secretariat Bhubaneswar, Khurda, Principal Government College of Physical Education, Bhubaneswar, Khurda.
21	Mayurbhanj	Head Master, MKC High School, Baripada Mayurbhanj, Head Mistress, KN Girls High School, Baripada Mayurbhanj, Principal, District Institute of Education & Training, Baripada Mayurbhanj, Principal, MPC (Jr) College, Baripada Mayurbhanj, Principal, Government Womens' College, Baripada Mayurbhanj, Principal, MPC (Auto) College, Baripada Mayurbhanj, Principal, Purna Chandra Industrial Training Institute, Baripada Baripada, Principal, Technical Training Institute, Takatpur Baripada, Executive Officer, Baripada Municipality Baripada, Executive Officer, Notified Area Council, Karanjia Mayurbhanj, Executive Officer, Notified Area Council, Rairangpur Mayurbhanj, Executive Officer, Notified Area Council, Udala Mayurbhanj Executive Officer Zillaparisad, Baripada Mayurbhanj, Project Director DRDA, Mayurbhanja, Baripada Mayurbhanj, Block Development Officer, Bahalda Mayurbhanj Block Development Officer , Bangriposi Mayurbhanj, Block Development Officer, Barasahi Mayurbhanj, Block Development Officer, Baripada Mayurbhanj, Block Development Officer, Betnati

		Mayurbhanj, Block Development Officer , Bijatala Mayurbhanj, Block Development Officer, Bisoi Mayurbhanj, Block Development Officer, Gopabandhunagar Mayurbhanj, Block Development Officer, Jamda Mayurbhanj, Block Development Officer, Jashipur Mayurbhanj, Block Development Officer, Kaptipada UDLA Mayurbhanj, Block Development Officer, Karanjia Mayurbhanj, Block Development Officer, Khunta Mayurbhanj, Block Development Officer, Kuliana Mayurbhanj, Block Development Officer, Kusumi Mayurbhanj, Block Development Officer, Rairangpur Mayurbhanj, Block Development Officer, Rasagovindapur Mayurbhanj, Block Development Officer, Raruan Mayurbhanj Block Development Officer, Samakhunta Mayurbhanj, Block Development Officer, Saraskana Mayurbhanj, Block Development Officer, Shaharapada Mayurbhanj, Block Development Officer, Sukruli Mayurbhanj, Block Development Officer, Suliapada Mayurbhanj, Block Development Officer, Thakurmunda Mayurbhanj, Block Development Officer, Tiring Mayurbhanj, Block Development Officer, Udala Mayurbhanj, Block Development Officer Morada(Chitrada) Mayurbhanj, Project Director, Integrated Tribal Development Agency, Baripada Mayurbhanj, Project Director, Integrated Tribal Development Agency, Udala Mayurbhanj, Project Director, Integrated Tribal Development Agency, Karanjia Mayurbhanj, Project Director, Integrated Tribal Development Agency, Rairangpur Mayurbhanj.
22	Malkangiri	Head Master, Government Boys High School, Chitrakonda Malkangiri, Head Master Government High School, Balimela Malkangiri, Head Master Government High School, Malkangiri, Head Mistress, Government Girls High School, Malkangiri, Principal, Govt. +2 Science College, Malkangiri, Executive Officer, Notified Area Council, Balimela Malkangiri, Executive Officer, Notified Area Council, Malkangiri, Executive Officer, Zilla Parishad, Malkangiri, Project Director, District Rural Development Agency, Malkangiri, Block Development Officer, Kalimela Malkangiri, Block Development Officer, Khairipur Malkangiri, Block Development Officer, Korkunda Malkangiri, Block Development Officer, Kudumulgumma Malkangiri, Block Development Officer, Malkangiri, Block Development Officer, Mathili Malkangiri, Block Development Officer, Podia Malkangiri, Special Officer, Integrated Tribal Development Agency, Malkangiri.
23	Nayagarh	Assistant Soil Conservation Officer, Nayagarh, Headmaster, BC High School,Ranpur Nayagarh, Headmaster, Brajendra High School, Nayagarh, Headmaster, Daspalla High School, Daspalla Nayagarh, Headmaster, Government High School, Rajsunakhala Nayagarh Headmaster, Narayan High School, Sarankul Nayagarh, Headmaster, Rama Chandra High School, Khandapara Nayagarh, Headmistress, Government Girls High School, Nayagarh Nayagarh, Executive Officer, Notified Area Council, Khandapara Nayagarh, Executive Officer, Notified Area Council, Nayagarh, Executive Officer, Notified Area Council, Daspalla Nayagarh, Executive Officer, Ranpur Notified Area Council, Ranpur Nayagarh, Executive Officer, Zilla Parishad, Nayagarh, Project Director, District Rural Development Agency, Nayagarh, Block Development Officer, Bhapur Nayagarh, Block Development Officer, Daspalla Nayagarh, Block Development Officer, Gania Nayagarh, Block Development Officer, Khandapara

		Nayagarh, Block Development Officer, Nayagarh, Block Development Officer, Nuagaon Nayagarh, Block Development Officer, Odagaon Nayagarh, Block Development Officer, Ranpur Nayagarh.
24	Nuapada	Headmistress, Government Girls High School, Khariar Nuapada, Headmistress, Government Girls High School, Nuapada, Executive Officer, Notified Area Council, Khariar Nuapada, Executive Officer, Notified Area Council, Khariar Road Nuapada, Executive Officer, Notified Area Council, Nuapada, Executive Officer, Zilla Parisad, Nuapada, Project Director, District Rural Development Agency, Nuapada, Block Development Officer, Bodan Nuapada, Block Development Officer, Khariar Nuapada, Block Development Officer, Komna Nuapada, Block Development Officer, Nuapada, Block Development Officer, Sinapali Nuapada.
25	Nabarangpur	Block Development Officer, Chandahandi Nabarangpur, Block Development Officer, Dabugaon Nabarangpur, Block Development Officer, Jharigam Nabarangpur, Block Development Officer, Raighar Nabarangpur, Block Development Officer, Tentulikhunti Nabarangpur, Block Development Officer, Umerkote Nabarangpur.
26	Phulbani	Assistant Agricultural Engineer, Phulbani
27	Panposh	Headmaster, Government High School, Jhirpani Sundargarh, Headmaster, Government High School, Ramjodi Sundargarh, Headmaster, Government High School, Uditnagar, Rourkela Sundargarh, Principal, Block Institute of Education & Training, Kuarmunda Sundargarh, Headmaster, Harihar High School, Kuarmunda Sundargarh, Headmistress, Government Girls High School, Rourkela Sundargarh, Principal, SG Womens' (Jr) College, Rourkela, Principal, Government Autonomous College, Rourkela, Principal, Rourkela College, Rourkela, Principal S G Womens' College Rourkela, Principal, SKDAV Polytechnic (Women), Rourkela, Principal, Utkalamani Gopabandhu Institute of Engineering, Rourkela, Principal, Industrial Training Institute, Rourkela, Executive Officer, Rourkela Municipality, Rourkela, Block Development Officer, Bisra Sundargarh, Block Development Officer, Kuarmunda Sundargarh, Block Development Officer, Lathikata Sundargarh, Special Officer, Integrated Tribal Development Agency, Panposh
28	Puri	Headmaster, Gadadhar High School, Puri, Headmaster, Puri Zilla School, Puri, Principal, Government ETE Institute, Nimapara. Puri Principal, Government ETE Institute, Pipili Puri Headmaster, Government Girls High School, Delanga Puri Headmistress, Government Girls High School, Puri, Headmistress, Government Girls High School, Satyabadi Puri(Sakhi Gopal), Headmistress, Government Girls High School, Badasankha Puri, Headmistress, JBR Government Girls High School, Nimapara Puri, Principal, Samanta Chandra Sekhar (Jr) College, Puri, Principal, Government Womens' College, Puri, Principal, Samanta Chandra Sekhar College, Puri, Principal, Industrial Training Institute, Puri, Principal, Gopabandhu Ayurveda Mahavidyalaya, Puri, Executive Officer, Puri Municipality, Puri, Executive Officer, Notified Area Council, Konark Puri, Executive Officer, Notified Area Council, Nimapara Puri, Executive Officer, Notified Area Council, Pipili Puri, Executive Officer Zilla Parishad, Puri, Project Director, District Rural Development Agency, Puri, Block Development Officer, Astarang Puri, Block Development

		Officer, Brahmagiri Puri, Block Development Officer, Delanga Puri, Block Development Officer, Gop Puri, Block Development Officer, Kakatpur Puri, Block Development Officer, Kanas Puri, Block Development Officer, Krushna Prasad Puri, Block Development Officer, Nimapara Puri, Block Development Officer, Pipili Puri, Block Development Officer, Satyabadi Puri, Block Development Officer, Sadar Puri.
29	Rayagada	Headmaster, GCD High School, Rayagada, Headmistress, Government Girls High School, Rayagada, Principal, U.G.M.I.T, Rayagada, Executive Officer, Notified Area Council, Gudari Rayagada, Executive Officer, Notified Area Council, Gunupur Rayagada, Executive Officer, Rayagada Municipality, Rayagada, Executive Officer, Zilla Parishad, Rayagada, Project Director, District Rural Development Agency, Rayagada, Block Development Officer, Bissam Cuttack Rayagada, Block Development Officer, Chandrapur Rayagada, Block Development Officer, Gudari Rayagada, Block Development Officer, Gunupur Rayagada, Block Development Officer, Kalyansinghpur Rayagada, Block Development Officer, Kashipur Rayagada, Block Development Officer, Kolnara Rayagada, Block Development Officer Muniguda Rayagada, Block Development Officer, Padmapur Rayagada, Block Development Officer, Ramanaguda Rayagada, Block Development Officer, Rayagada Rayagada, Project Administrator, Integrated Tribal Development Agency, Gunupur Rayagada, Project Administrator, Integrated Tribal Development Agency, Rayagada Rayagada.
30	Sambalpur	Soil Conservation Officer, Burla Sambalpur, Headmaster, CSB Zilla School, Sambalpur, Headmaster, G C High School, Rairakhol Sambalpur, Headmaster, Government Boys High School, Kuchinda Sambalpur, Headmaster, Government High School, Burla Sambalpur, Headmaster, NR High School, Rengali Sambalpur, Headmistress, Government Girls High School, Balibandha Sambalpur, Headmistress, Government Girls High School, Hirakud Sambalpur, Headmistress, Government Girls High School, Kuchinda Sambalpur, Headmistress, L I Girls High School, Sambalpur, Principal, District Institute of Educational Training, Sambalpur, Principal, Dr PM Institute of Advanced Study in Education, Sambalpur, Principal, Gangadhar Meher (Jr) College, Sambalpur, Principal, Gangadhar Meher College (Autonomous), Sambalpur, Principal, Netaji Subhas Chandra Bose College, Sambalpur, Principal, Womens' College, Sambalpur, Accounts Officer, VSS Medical College, Burla Sambalpur, Executive Officer, Notified Area Council, Burla Sambalpur, Executive Officer, Notified Area Council, Hirakud, Executive Officer, Notified Area Council, Kuchinda Sambalpur, Executive Officer, Notified Area Council, Rairakhol Sambalpur, Commissioner, Sambalpur Municipal Corporation, Sambalpur, Executive Officer, Zilla Parishad, Sambalpur, Project Director, District Rural Development Agency, Sambalpur, Block Development Officer, Bamara Sambalpur, Block Development Officer, Dhankunda Sambalpur, Block Development Officer, Jamankira Sambalpur, Block Development Officer, Jujomura Sambalpur, Block Development Officer, Kuchinda Sambalpur, Block Development Officer, Maneswar Sambalpur, Block Development Officer, Naktideul Sambalpur, Block Development Officer, Rairakhol Sambalpur, Block Development Officer, Rengali Sambalpur, Principal, Government College of

		Physical Education, Kulundi Sambalpur, P. Dir, Hirakud CADA, QR No.1, Commissioner Colony, Sambalpur, Special Officer, Integrated Tribal Development Agency, Kuchinda Sambalpur.
31	Sundargarh	Headmaster, B S High School, Sundargarh, Headmaster, Government High School, Bargaon Sundargarh, Headmaster, Government High School, Biramitrapur Sundargarh, Headmaster, Government High School, Khuntagaon Sundargarh, Headmaster, Government High School, Tendra Sundargarh, Headmaster, Government High School, Ujalpur Sundargarh, Headmaster, Rastriya Vidyalaya, Rajgangpur Sundargarh, Principal, Government E T E Institute, Kundukela Sundargarh, Headmistress, Government Girls High School, Bonaigarh Sundargarh, Headmistress, Government Girls High School, Sundargarh, Principal, Government College, Sundargarh, Principal, Government Womens' College, Sundargarh, Executive Officer, Biramitrapur Municipality, Biramitrapur Sundargarh, Executive Officer, Rajgangpur Municipality, Rajgangpur Sundargarh, Executive Officer, Sundargarh Municipality, Sundargarh, Executive Officer, Zilla Parishad, Sundargarh, Project Director, District Rural Dvelopment Agency, Sundargarh, Block Development Officer, Balisankara, Sundargarh, Block Development Officer, Bargaon, Sundargarh, Block Development Officer, Bonaigarh Sundargarh, Block Development Officer, Gurundia Sundargarh, Block Development Officer, Hemgir Sundargarh, Block Development Officer, Koira Sundargarh, Block Development Officer, Kutra Sundargarh, Block Development Officer, Lahunipara Sundargarh, Block Development Officer, Lephripa Sundargarh, Block Development Officer, Nuagaon Sundargarh, Block Development Officer, Rajgangpur Sundargarh, Block Development Officer, Subdega Sundargarh, Block Development Officer, Tangarpali Sundargarh, Block Development Officer, Sadar Sundargarh, Project Administrator, I T D A, Bonai Sundargarh, Project Administrator, I T D A, Sundargarh Sundargarh.
32	Subarnapur	Headmaster, M R High School, Subarnapur, Headmistress, Government Girls High School, Subarnapur, Executive Officer, Notified Area Council, Binica Subarnapur, Executive Officer, Notified Area Council, Tarava Subarnapur, Executive Officer, Subarnapur Municipality, Subarnapur, Executive Officer Zilla Parisad, Subarnapur, Project Director, District Rural Development Agency, Subarnapur, Block Development Officer, Binica Subarnapur, Block Development Officer, Biramaharajpur Subarnapur, Block Development Officer, Dunguripali Subarnapur, Block Development Officer, Tarava Subarnapur, Block Development Officer, Ullunda Subarnapur, Block Development Officer, Sadar, Subarnapur Subarnapur.

Annexure-J

Retention of huge balance in Personal Ledger Accounts (P.L. Accounts) of

Administrators:

(Referred to in para 2.9)

Sl. No.	Inspection Report No.	Treasury Names	Balance (In Rs.)
1	01/2018-19	District Treasury, Cuttack	1,05,61,37,772.00
2	02/2018-19	District Treasury, Khurda	1,15,68,17,81,860.00
3	03/2018-19	District Treasury, Nuapada	23,52,32,414.00
4	04/2018-19	Sub-Treasury, Khariar	1,83,09,723.00
5	05/2018-19	District Treasury, Nawarangpur	39,92,97,135.00
6	06/2018-19	Sub-Treasury, Umerkote	5,91,66,449.00
7	07/2018-19	Special Treasury, Cuttack	46,05,25,910.00
8	08/2018-19	District Treasury, Bolangir	47,92,29,121.00
9	09/2018-19	Sub-Treasury, Titilagarh	5,92,86,168.00
10	10/2018-19	Sub-Treasury, Losingha	95,74,515.00
11	11/2018-19	Sub-Treasury, Khatiguda	7,58,054.00
12	12/2018-19	Sub-Treasury, Machhkund	41,95,679.00
13	13/2018-19	District Treasury, Malkangiri	54,79,81,859.00
14	14/2018-19	Sub-Treasury, Ghatagaon	78,88,133.00
15	15/2018-19	Sub-Treasury, Hatadihi	65,93,637.00
16	16/2018-19	District Treasury, Koraput	80,23,83,282.00
17	17/2018-19	Sub-Treasury, Laxmipur	7,78,129.00
18	18/2018-19	District Treasury, Keonjhar	40,48,83,568.00
19	19/2018-19	Sub-Treasury, Soro	4,11,21,303.00
20	20/2018-19	Sub-Treasury, Champua	3,00,20,141.00
21	21/2018-19	Special Treasury, Panposh	49,74,54,798.00
22	22/2018-19	District Treasury, Balasore	44,20,07,554.00
23	24/2018-19	Special Treasury No.-I, BBSR	0.00
24	25/2018-19	Sub-Treasury, Dharmasala	5,38,17,824.00
25	26/2018-19	Sub-Treasury, Darpani	29,17,921.00
26	27/2018-19	Sub-Treasury, Lakanpur	4,55,53,816.00
27	28/2018-19	District Treasury, Jharsuguda	43,19,34,397.00
28	29/2018-19	District Treasury, Jajpur	51,64,11,715.00
29	30/2018-19	Sub-Treasury, Kuchinda	23,27,82,198.00
30	31/2018-19	Special Treasury, Jajpur Road	3,82,22,469.00
31	32/2018-19	Sub-Treasury, Athamalik	6,95,69,762.00
32	33/2018-19	Sub-Treasury, Talcher	2,27,76,245.00
33	34/2018-19	Sub-Treasury, Pallahara	87,51,414.00
34	35/2018-19	District Treasury, Sambalpur	57,75,73,619.00
35	36/2018-19	Sub-Treasury, Bheden	5,61,409.00
36	37/2018-19	Sub-Treasury, Bhatli	11,91,330.00
37	38/2018-19	Sub-Treasury, Barpalli	3,63,69,093.00
38	39/2018-19	Sub-Treasury, Padampur	2,37,05,040.00
39	40/2018-19	Sub-Treasury, Paikmal	57,61,621.00

40	41/2018-19	Sub-Treasury, Chhendipada	2,02,74,158.00
41	42/2018-19	Sub-Treasury, Kishorenagar	1,40,97,365.00
42	43/2018-19	District Treasury, Angul	44,62,45,514.00
43	44/2018-19	District Treasury, Baragarh	61,45,00,975.00
44	45/2018-19	Sub-Treasury, Samal	1,72,47,592.00
45	46/2018-19	Sub-Treasury, Birmaharajpur	4,28,54,518.00
46	47/2018-19	Special Treasury, Berhampur	63,65,19,414.00
47	48/2018-19	Special Treasury, Khurda	36,27,05,799.00
48	49/2018-19	Sub-Treasury, Dharmgarh	17,43,51,031.00
49	50/2018-19	District Treasury, Sonapur	23,38,42,715.00
50	51/2018-19	Sub-Treasury, Dunguripalli	2,84,06,469.00
51	52/2018-19	Sub-Treasury, Nimapara	10,25,93,270.00
52	53/2018-19	District Treasury, Puri	66,18,79,459.00
53	54/2018-19	District Treasury, Kalahandi	69,11,33,353.00
54	55/2018-19	Special Treasury No.-II, BBSR	0.00
55	56/2018-19	District Treasury, Kandhamal	76,04,52,578.00
56	57/2018-19	Sub-Treasury, G.Udayagiri	6,77,62,453.00
57	58/2018-19	Sub-Treasury, Baliguda	21,88,78,804.00
58	59/2018-19	Sub-Treasury, Tumudibandha	8,43,441.00
59	60/2018-19	Sub-Treasury, Banapur	10,37,80,107.00
60	61/2018-19	Sub-Treasury, Rasgovindapur	89,89,176.00
61	62/2018-19	Sub-Treasury, Betonti	93,48,172.00
62	63/2018-19	Sub-Treasury, Khunta	1,12,28,897.00
63	64/2018-19	Sub-Treasury, Udala	25,71,27,190.00
64	65/2018-19	District Treasury, Boudh	23,37,96,849.00
65	66/2018-19	Sub-Treasury, Jharpokharia	2,83,95,170.00
66	67/2018-19	Sub-Treasury, Bisoi	4,81,54,708.00
67	68/2018-19	Sub-Treasury, Subdega	4,79,97,619.00
68	69/2018-19	Sub-Treasury, Lephripara	2,31,70,931.00
69	70/2018-19	Sub-Treasury, Koira	2,76,05,873.00
70	72/2018-19	Sub-Treasury, Jashipur	1,21,61,221.00
71	73/2018-19	District Treasury, Mayurbhanj	1,46,76,29,853.00
72	74/2018-19	Sub-Treasury, Rajgangpur	21,61,90,366.00
73	75/2018-19	Sub-Treasury, Bonai	36,75,60,385.00
74	76/2018-19	Sub-Treasury, Hemgiri	1,90,04,376.00
75	77/2018-19	Sub-Treasury, Biramitrapur	11,75,24,386.00
76	78/2018-19	District Treasury, Dhenkanal	36,06,96,910.00
77	79/2018-19	Sub-Treasury, Kamakhyanagar	8,68,45,371.00
78	80/2018-19	District Treasury, Sundargarh	1,20,82,33,845.00
79	81/2018-19	Sub-Treasury, Bhuban	5,94,79,783.00
80	82/2018-19	Sub-Treasury, Dhamanagar	7,52,43,812.00
81	83/2018-19	District Treasury, Deogarh	19,56,27,165.00
82	84/2018-19	District Treasury, Bhadrak	64,35,39,471.00
83	85/2018-19	Sub-Treasury, Digapahandi	10,15,16,954.00
84	86/2018-19	Sub-Treasury, Kujanga	15,26,63,991.00
85	87/2018-19	District Treasury, Jagatsinghpur	38,47,67,899.00

86	88/2018-19	Sub-Treasury, Aska	10,49,53,908.00
87	89/2018-19	Sub-Treasury, Surada	7,68,16,969.00
88	90/2018-19	District Treasury, Kendrapara	43,58,88,900.00
89	91/2018-19	Sub-Treasury, Pattamundai	15,75,80,397.00
90	92/2018-19	Sub-Treasury, Bhanjanagar	19,99,42,692.00
91	93/2018-19	Sub-Treasury, Kodala	10,55,49,151.00
92	94/2018-19	District Treasury, Nayagarh	31,79,38,780.00
93	95/2018-19	Sub-Treasury, Khandapara	2,26,19,147.00
94	96/2018-19	District Treasury, Ganjam	85,66,39,152.00
95	97/2018-19	District Treasury, Gajapati	50,70,09,811.00
96	98/2018-19	Sub-Treasury, R.Udayagiri	1,60,64,187.00
97	99/2018-19	Sub-Treasury, Kashinagar	4,75,20,010.00
98	100/2018-19	Sub-Treasury, Gunupur	18,39,07,231.00
99	101/2018-19	District Treasury, Rayagada	1,01,23,67,259.00
100	102/2018-19	Special Treasury, Jeypore	37,82,27,881.00
Total			1,39,09,84,01,940.00

APPENDIX-I

List of District /Spl./Sub Treasuries inspected during 2018-19

(Referred to in para 3.2)

Sl. No.	Inspection Report No.	Treasury Names
1	01/2018-19	District Treasury, Cuttack
2	02/2018-19	District Treasury, Khurda
3	03/2018-19	District Treasury, Nuapada
4	04/2018-19	Sub-Treasury, Khariar
5	05/2018-19	District Treasury, Nawarangpur
6	06/2018-19	Sub-Treasury, Umerkote
7	07/2018-19	Special Treasury, Cuttack
8	08/2018-19	District Treasury, Bolangir
9	09/2018-19	Sub-Treasury, Titilagarh
10	10/2018-19	Sub-Treasury, Losingha
11	11/2018-19	Sub-Treasury, Khatiguda
12	12/2018-19	Sub-Treasury, Machhkund
13	13/2018-19	District Treasury, Malkangiri
14	14/2018-19	Sub-Treasury, Ghatagaon
15	15/2018-19	Sub-Treasury, Hatadihi
16	16/2018-19	District Treasury, Koraput
17	17/2018-19	Sub-Treasury, Laxmipur
18	18/2018-19	District Treasury, Keonjhar
19	19/2018-19	Sub-Treasury, Soro
20	20/2018-19	Sub-Treasury, Champua
21	21/2018-19	Special Treasury, Panposh
22	22/2018-19	District Treasury, Balasore
23	24/2018-19	Special Treasury No.-I, Bhubaneswar
24	25/2018-19	Sub-Treasury, Dharmasala
25	26/2018-19	Sub-Treasury, Darpani
26	27/2018-19	Sub-Treasury, Lakanpur
27	28/2018-19	District Treasury, Jharsuguda
28	29/2018-19	District Treasury, Jajpur
29	30/2018-19	Sub-Treasury, Kuchinda
30	31/2018-19	Special Treasury, Jajpur Road
31	32/2018-19	Sub-Treasury, Athamalik
32	33/2018-19	Sub-Treasury, Talcher
33	34/2018-19	Sub-Treasury, Pallahara
34	35/2018-19	District Treasury, Sambalpur
35	36/2018-19	Sub-Treasury, Bheden
36	37/2018-19	Sub-Treasury, Bhatli
37	38/2018-19	Sub-Treasury, Barpalli
38	39/2018-19	Sub-Treasury, Padampur
39	40/2018-19	Sub-Treasury, Paikmal
40	41/2018-19	Sub-Treasury, Chhendipada
41	42/2018-19	Sub-Treasury, Kishorenagar

42	43/2018-19	District Treasury, Angul
43	44/2018-19	District Treasury, Baragarh
44	45/2018-19	Sub-Treasury, Samal
45	46/2018-19	Sub-Treasury, Birmaharajpur
46	47/2018-19	Special Treasury, Berhampur
47	48/2018-19	Special Treasury, Khurda
48	49/2018-19	Sub-Treasury, Dharmgarh
49	50/2018-19	District Treasury, Sonapur
50	51/2018-19	Sub-Treasury, Dunguripalli
51	52/2018-19	Sub-Treasury, Nimapara
52	53/2018-19	District Treasury, Puri
53	54/2018-19	District Treasury, Kalahandi
54	55/2018-19	Special Treasury No.-II, Bhubaneswar
55	56/2018-19	District Treasury, Kandhamal
56	57/2018-19	Sub-Treasury, G.Udayagiri
57	58/2018-19	Sub-Treasury, Baliguda
58	59/2018-19	Sub-Treasury, Tumudibandha
59	60/2018-19	Sub-Treasury, Banapur
60	61/2018-19	Sub-Treasury, Rasgovindapur
61	62/2018-19	Sub-Treasury, Betnoti
62	63/2018-19	Sub-Treasury, Khunta
63	64/2018-19	Sub-Treasury, Udala
64	65/2018-19	District Treasury, Boudh
65	66/2018-19	Sub-Treasury, Jharpokharia
66	67/2018-19	Sub-Treasury, Bisoi
67	68/2018-19	Sub-Treasury, Subdega
68	69/2018-19	Sub-Treasury, Lephripara
69	70/2018-19	Sub-Treasury, Koira
70	72/2018-19	Sub-Treasury, Jashipur
71	73/2018-19	District Treasury, Mayurbhanj
72	74/2018-19	Sub-Treasury, Rajgangpur
73	75/2018-19	Sub-Treasury, Bonai
74	76/2018-19	Sub-Treasury, Hemgiri
75	77/2018-19	Sub-Treasury, Biramitrapur
76	78/2018-19	District Treasury, Dhenkanal
77	79/2018-19	Sub-Treasury, Kamakhyanagar
78	80/2018-19	District Treasury, Sundargarh
79	81/2018-19	Sub-Treasury, Bhuban
80	82/2018-19	Sub-Treasury, Dhamanagar
81	83/2018-19	District Treasury, Deogarh
82	84/2018-19	District Treasury, Bhadrak
83	85/2018-19	Sub-Treasury, Digapahandi
84	86/2018-19	Sub-Treasury, Kujanga
85	87/2018-19	District Treasury, Jagatsinghpur
86	88/2018-19	Sub-Treasury, Aska
87	89/2018-19	Sub-Treasury, Surada

88	90/2018-19	District Treasury, Kendrapara
89	91/2018-19	Sub-Treasury, Pattamundai
90	92/2018-19	Sub-Treasury, Bhanjanagar
91	93/2018-19	Sub-Treasury, Kodala
92	94/2018-19	District Treasury, Nayagarh
93	95/2018-19	Sub-Treasury, Khandapara
94	96/2018-19	District Treasury, Ganjam
95	97/2018-19	District Treasury, Gajapati
96	98/2018-19	Sub-Treasury, R.Udayagiri
97	99/2018-19	Sub-Treasury, Kashinagar
98	100/2018-19	Sub-Treasury, Gunupur
99	101/2018-19	District Treasury, Rayagada
100	102/2018-19	Special Treasury, Jeypore

APPENDIX-II

List of outstanding I.Rs and Paras upto the Year 2018-19

(Referred to in para 3.3)

Sl. No.	Name of the Dist./ Spl. Try/Sub-Try	No. of I.R.s	No. of Paras
1	District Treasury Angul	05	13
2	Sub-Treasury, Chhendipada	02	03
3	Sub-Treasury, Talcher	02	02
4	Sub-Treasury, Pallahara	02	11
5	Sub-Treasury, Athmallik	02	08
6	Sub-Treasury, Samal	01	01
7	Sub-Treasury, Kishore Nagar	01	01
8	District Treasury Balasore	03	04
9	Sub-Treasury, Jaleswar	01	03
10	Sub-Treasury, Basta	0	0
11	Sub-Treasury, Nilagiri	01	02
12	Sub-Treasury, Soro	01	04
13	Sub-Treasury, Bhogarai	01	01
14	District Treasury Baragarh	06	10
15	Sub-Treasury, Attabira	02	02
16	Sub-Treasury, Sohela	01	01
17	Sub-Treasury, Barpali	01	02
18	Sub-Treasury, Bheden	03	04
19	Sub-Treasury, Bhatli	01	01
20	Sub-Treasury, Padmpur	01	02
21	Sub-Treasury, Paikmal	02	04
22	District Treasury Bhadrak	05	17
23	Sub-Treasury, Tihidi	01	01
24	Sub-Treasury, Dhamnagar	01	06
25	Sub-Treasury, Basudevpur	02	04
26	Sub-Treasury, Chandabali	02	04
27	District Treasury Bolangir	02	04
28	Sub-Treasury, Titlagarh	01	03
29	Sub-Treasury, Kantabanji	02	06
30	Sub-Treasury, Tusura	02	02
31	Sub-Treasury, Patnagarh	01	01
32	Sub-Treasury, Loisingha	01	01
33	District Treasury Boudh	04	07
34	Sub-Treasury, Kantamal	02	03
35	District Treasury Cuttack	03	11
36	Special Treasury Cuttack	03	07
37	Sub-Treasury, Athagarh	04	15
38	Sub-Treasury, Narsinghapur	02	06
39	Sub-Treasury, Tigiria	03	07
40	Sub-Treasury, Baramba	01	02
41	Sub-Treasury, Salipur	02	03

42	Sub-Treasury, Niali	01	03
43	Sub-Treasury, Banki	01	03
44	Sub-Treasury, Mahanga	02	02
45	District Treasury Deogarh	06	17
46	District Treasury Dhenkanal	06	20
47	Sub-Treasury, Hindol	03	07
48	SubTreasury Kamakshyamanagar	02	10
49	Sub-Treasury, Bhuban	02	08
50	District Treasury Gajapati	03	15
51	Sub-Treasury, R.Udayagiri	02	09
52	Sub-Treasury, Kasinagar	02	07
53	District Treasury Ganjam	02	14
54	Special Treasury Berhampur	01	06
55	Sub-Treasury, Chikiti	01	01
56	Sub-Treasury, Digapahandi	01	05
57	Sub-Treasury, Buguda	02	02
58	Sub-Treasury, Aska	03	09
59	Sub-Treasury, Soroda	03	09
60	Sub-Treasury, Khallikote	01	02
61	Sub-Treasury, Kodala	02	09
62	Sub-Treasury, Bhanjanagar	01	07
63	Sub-Treasury, Hinjilicut	01	01
64	Sub-Treasury, Purusottampur	01	02
65	District Treasury Jagatsinghpur	02	14
66	Sub-Treasury, Tirtol	01	01
67	Sub-Treasury, Kujang	01	09
68	Sub-Treasury, Balikuda	0	0
69	District Treasury Jajpur	02	05
70	Sub-Treasury, Binjharpur	0	0
71	Sub-Treasury, Dharmasala	01	04
72	Special Treasury Jajpur Road	04	22
73	Sub-Treasury, Darpani	01	01
74	Sub-Treasury, Sukinda	01	01
75	District Treasury Jharsuguda	05	20
76	Sub-Treasury, Lakhanpur	01	09
77	District Treasury Kalahandi	04	08
78	Sub-Treasury, Dharmagarh	05	12
79	Sub-Treasury, Madanpur Rampur	04	06
80	Sub-Treasury, Kesinga	02	05
81	Sub-Treasury, Jaipatna	03	05
82	Sub-Treasury, Junagarh	02	03
83	Sub-Treasury, Thuamul Rampur	01	01
84	District Treasury Keonjhar	04	11
85	Sub-Treasury, Anandapur	02	08
86	Sub-Treasury, Champua	02	05
87	Sub-Treasury, Barbil	02	04

88	Sub-Treasury, Ghatagaon	01	01
89	Sub-Treasury, Hatadihi	01	01
90	Sub-Treasury, Telkoi	0	0
91	District Treasury Kendrapara	05	15
92	Sub-Treasury, Marsaghai	02	03
93	Sub-Treasury, Rajkanika	02	04
94	Sub-Treasury, Pattamundai	02	13
95	Sub-Treasury, Rajnagar	01	04
96	District Treasury Khurda	06	10
97	Special Treasury Bhubaneswar-I	05	08
98	Special Treasury Khurda	02	03
99	Sub-Treasury, Tangi	02	07
100	Sub-Treasury, Jatni	0	0
101	Sub- Treasury Banpur	03	08
102	Special Treasury Bhubaneswar-II	01	05
103	District Treasury Koraput	02	09
104	Special Treasury Jeypore	03	18
105	Sub-Treasury, Kotpad	01	01
106	Sub-Treasury, Laxmipur	01	04
107	Sub-Treasury, Pottangi	01	01
108	Sub-Treasury, Machhakunda	01	04
109	Sub-Treasury, Boriguma	0	0
110	District Treasury Malkangiri	02	11
111	Sub-Treasury, Balimela, Chitrakonda	02	09
112	Sub-Treasury, Kalimela	01	01
113	District Treasury Mayurbhanja	03	06
114	Sub-Treasury, Karanjia	02	05
115	Sub-Treasury, Udala	02	11
116	Sub-Treasury, Rairangpur	03	08
117	Sub-Treasury, Betnoti	02	10
118	Sub-Treasury, Bahalda	01	03
119	Sub-Treasury, Rasgovindapur	01	09
120	Sub-Treasury, Joshipur	01	09
121	Sub-Treasury, Bisoi	01	06
122	Sub-Treasury, Jharpokharia	01	07
123	Sub-Treasury, Khunta	01	06
124	District Treasury Nawarangpur	02	04
125	Sub-Treasury, Umerkote	02	05
126	Sub-Treasury, Khatiguda	01	03
127	Sub-Treasury, Dabugaon	0	0
128	District Treasury Nayagarh	03	17
129	Sub-Treasury, Khandapara	01	11
130	Sub-Treasury, Dasapalla	01	02
131	Sub-Treasury, Ranapur	01	10
132	District Treasury Nuapada	05	24
133	Sub-Treasury, Khariar	02	13

134	District Treasury Kandhamal	02	04
135	Sub-Treasury, G.Udayagiri	01	02
136	Sub-Treasury, Baliguda	02	04
137	Sub-Treasury, Tumudibandha	01	01
138	Sub-Treasury, Daringibadi	01	02
139	District Treasury Puri	04	09
140	Sub-Treasury, Pipili	01	02
141	Sub-Treasury, Satyabadi	01	03
142	Sub-Treasury, Nimapara	03	15
143	Sub-Treasury, Kakatpur	02	03
144	District Treasury Rayagada	03	18
145	Sub-Treasury, Bissam Cuttack	02	10
146	Sub-Treasury, Gunupur	02	09
147	Sub-Treasury, Padamapur	02	05
148	Sub-Treasury, Kashipur	01	01
149	District Treasury Sambalpur	06	13
150	Sub-Treasury, Kuchinda	03	09
151	Sub-Treasury, Burla	01	02
152	Sub-Treasury, Rairakhol	02	02
153	Sub-Treasury, Rengali	02	02
154	Sub-Treasury, Jujumora	0	0
155	District Treasury Sonepur	04	16
156	Sub-Treasury, Biramaharajpur	01	10
157	Sub-Treasury, Dunguripalli	01	03
158	District Treasury Sundargarh	03	16
159	Spl Treasury Panposh	04	08
160	Sub-Treasury, Rajgangpur	02	10
161	Sub-Treasury, Bonai	02	13
162	Sub-Treasury, Biramitrapur	03	09
163	Sub-Treasury, Subdega	02	05
164	Sub-Treasury, Hemgiri	02	07
165	Sub-Treasury, Lephripara	01	04
166	Sub-Treasury, Koira	02	08
167	Cyber Treasury, Bhubaneswar	Nil	Nil
Grand Total:		334	1045

APPENDIX-III

(A) Excess payment of Pension due to arithmetical inaccuracy.

(Referred to in para 3.4.1 (a))

Sl. No.	Inspection Report No.	Para No.	Treasury Names	Pensioner Name (Sri./Smt.)	PPO No.	Amount (In. Rs.)
1	03/18-19	1(a)	Dist. Try., Nuapada	C. Sahoo	564424	9620.00
				D. Sahu	560548	373.00
2	06/18-19	1(a)	Sub-Try., Umerkote	Bharati Nayak	18566	15535.00
3	09/18-19	1(a)	Sub-Try., Titilagarh	R. Bag	568333	2506.00
		1(b)	Sub-Try., Titilagarh	J. Tandi	566182/SP	180.00
4	15/18-19	1(a)	Sub-Try., Hatadihi	Smt. S. Sahoo	564462	200.00
		1(b)(i)	Sub-Try., Hatadihi	Sri. G. Panigrahi	115172	4380.00
		1(b)(ii)	Sub-Try., Hatadihi	Smt. T. Devi	115107	7062.00
		1(b)(iii)	Sub-Try., Hatadihi	J.K. Nayak	569943	2196.00
5	18/18-19	1(b)	Dist. Try., Keonjhar	Sri. K.C. Das	565477	2947.00
6	20/18-19	1(a)	Sub-Try., Champua	Sri. A.C. Nayak	560478	573.00
		1(b)	Sub-Try., Champua	Sri. Sudarsan Nayak	564314	1324.00
		1(c)	Sub-Try., Champua	Sri. Raghav Muduli	114567	124.00
7	22/18-19	1(a)	Dist. Try., Balasore	Sri. J.N. Sahoo	573124	8715.00
8	28/18-19	1(d)	Dist. Try., Jharsuguda	Smt. M. Dharua		8365.00
		1(e)	Dist. Try., Jharsuguda	Smt. Elisaba Kirdo	568238	606.00
9	30/18-19	1(a)	Sub-Try., Kuchinda	Sri. P.L. Bhoi	567911	212.00
		(b)	Sub-Try., Kuchinda	Sri. B. Kisan	564673	326.00
10	41/18-19	1(b)	Sub-Try., Chhendipada	Sri. A.K. Mohapatra	561134	159.00
11	44/18-19	1(a)(i)	Dist. Try., Baragarh	Sri. G.C. Biswal	56009	229.00
		1(a)(ii)	Dist. Try., Baragarh	Sri. P.K. Meher	563575	196.00
		1(a)(iii)	Dist. Try., Baragarh	Sri. S. Pradhan	567176	230.00
		1(b)(i)	Dist. Try., Baragarh	Sri. K.C. Parida	567757	--
		1(b)(ii)	Dist. Try., Baragarh	Sri. B. Mishra	565340	6414.00
		1(b)(iii)	Dist. Try., Baragarh	Sri. D. Podh	566526	2896.00
		1(b)(iv)	Dist. Try., Baragarh	Sri. G. Dalai	567542	2390.00

		1(b)(v)	Dist. Try., Baragarh	Sri. M. Khandit	566785	2322.00
12	48/18-19	1(a)	Spl. Try., Khurda	Sri. H. Palatsingh	568252	488.00
13	52/18-19	1(a)	Sub-Try., Nimapara	Sri. R.C. Swain	566692	1000.00
14	54/18-19	1(d)	Dist. Try., Kalahandi	Sri. R. Gahir	568319	554.00
15	75/18-19	1(a)	Sub-Try., Bonai	Sri. S. Sahu	566494	1667.00
16	80/18-19	1(b)	Dist. Try., Sundargarh	Sri. A.K. Nayak	573111	400.00
17	85/18-19	1(a)	Sub-Try., Digapahandi	L.K. Panda	18584/AF	14202.00
		1(b)	Sub-Try., Digapahandi	S. Pattnaik	18677/AF	21875.00
18	87/18-19	1(a)(iii)	Dist. Try., Jagatsinghpur	G.C. Jena	570809	171.00
19	91/18-19	1(a)	Sub-Try., Pattamundai	Sri. A. Ch. Rout	117077	2741.00
20	92/18-19	1(d)	Sub-Try., Bhanjanagar	Gangadhar Behera	563122	360.00
		1(e)	Sub-Try., Bhanjanagar	G.C. Pradhan	112686	354.00
21	93/18-19	1(c)	Sub-Try., Kodala	S.C Behera	561113	678.00
22	96/18-19	1(a)	Dist. Try., Ganjam	Sri. M. Choudhury	569005	448.00
23	97/18-19	1(a)	Dist. Try., Gajapati	Smt. B. Patro	573103	310.00
Total: -						125328.00

(B) Excess payment of pension due to delayed commencement of reduced Pension.

(Referred to in para 3.4.1 (b))

Sl. No.	Inspection Report No.	Para No.	Treasury Names	Pensioner Name (Sri./Smt.)	PPO No.	Amount (In. Rs.)
1	06/18-19	1(b)	Sub-Try., Umerkote	Lal Harizan	56829	873.00
2	14/18-19	1(a)	Sub-Try., Ghatagaon	Smt. A. Dash	115027	132.00
3	17/18-19	1(a)	Sub-Try., Laxmipur	Jonu Kondapan	561650	2486.00
4	18/18-19	1(a)(i)	Dist. Try., Keonjhar	S. Munda	554623	75.00
		1(a)(ii)	Dist. Try., Keonjhar	Indramani Sahoo	114014	133.00
		1(a)(iii)	Dist. Try., Keonjhar	Balabhadna Mohanta	115854	2029.00
5	19/18-19	1(a)	Sub-Try., Soro	Sridhar Dalei	568971	2046.00
		1(b)	Sub-Try., Soro	Bishnu Mohan Swain	111602	1695.00
6	21/18-19	1(a)(1)	Spl. Try., Panposh	H.K. Jyotishi	114320/AEI	3865.00
		1(a)(2)	Spl. Try., Panposh	Smt. Snehalta Patnaik	114322/AEI	3436.00

		1(a)(3)	Spl. Try., Panposh	Jogeswar Sahoo	114471/AEI	3570.00
		1(a)(4)	Spl. Try., Panposh	Smt. Renuka Kumari Naik	114317/AEI	952.00
7	25/18-19	1(b)	Sub-Try., Dharmasala	Sri. Chaturbhuj Sahoo	530071	327.00
8	27/18-19	1(a)	Sub-Try., Lakanpur	Sri. Dukhishyam Patnaik	107397	1028.00
				Sri. Muralidhar Pujar	564935	1343.00
9	31/18-19	1(a)	Spl. Try., Jajpur Road	S. Hansda	564278	1336.00
				M.N. Bal	56900	168.00
10	32/18-19	1(b)	Sub-Try., Athamalik	S.C. Acharya	114266	242.00
				D.K. Pradhan	567326	133.00
				K. Mohapatra	566696	670.00
				J. Pradhan	567876	7355.00
11	34/18-19	1(a)(ii)	Sub-Try., Pallahara	L. Sahoo	110838	2294.00
				P.C. Sahoo	549352	1873.00
				L. Dehuri	554230	2790.00
				C. Pradhan	112429	19426.00
12	35/18-19	1(b)	Dist. Try., Sambalpur	A. Mohanty	113159/AEI	5371.00
13	41/18-19	1(a)	Sub-Try., Chhendipada	Sri. Duryodhan Sahoo	115334	1748.00
				Sri. Dhruva Ch. Dehury	115988	2111.00
14	42/18-19	1(a)	Sub-Try., Kishorenagar	Sri. D.K. Pradhan	554855	6588.00
				Sri. Dharunidhar Biswal	113292	2642.00
15	43/18-19	1(a)	Dist. Try., Angul	Sri. B. Naik	572006	1040.00
16	46/18-19	1(b)(i)	Sub-Try., Birmaharajpur	Sri. B. A. Bagh	113339	3291.00
		1(b)(ii)	Sub-Try., Birmaharajpur	Sri. Abhimanyu Bagh	556108	1237.00
		1(b)(iii)	Sub-Try., Birmaharajpur	Sri. Bhikani Ch. Sahoo	561747	111.00
		1(b)(iv)	Sub-Try., Birmaharajpur	Sri. Indramani Mahukar	564503	2654.00
		1(b)(v)	Sub-Try., Birmaharajpur	Sri. Dayanidhi Hota	570956	364.00
17	54/18-19	1(a)	Dist. Try., Kalahandi	J.K. Satapathy	574434	9402.00
		1(b)(1)	Dist. Try., Kalahandi	Kasinath Majhi	568646	636.00
		1(b)(2)	Dist. Try., Kalahandi	Bimbadhar Pradhan	568527	1338.00
18	56/18-19	1(a)	Dist. Try., Kandhamal	Sri. C. Behera	570890	1785.00

19	57/18-19	1(b)(i)	Sub-Try., G.Udayagiri	Sri. J. Pradhan	571537	5357.00
		1(b)(ii)	Sub-Try., G.Udayagiri	Smt. H. Naik	573374	15061.00
		1(b)(iii)	Sub-Try., G.Udayagiri	Sri. S. Pradhan	566841	543.00
		1(b)(iv)	Sub-Try., G.Udayagiri	Smt. S. Nayak	568280	25305.00
		1(c)	Sub-Try., G.Udayagiri	Smt. Saudamani Naik	573312	15620.00
		1(g)	Sub-Try., G.Udayagiri	Sri. S. Pradhan	571551	347.00
20	62/18-19	1(a)	Sub-Try., Betnoti	M. Bindhari	114243/AEI	645.00
21	63/18-19	1(b)	Sub-Try., Khunta	P.K. Mohapatra	567256	817.00
				B. Nayak	114253	2012.00
22	64/18-19	1(a)	Sub-Try., Udala	R.K. Sahoo	566493	11790.00
				B. Hota	560382	153.00
23	65/18-19	1(a)	Dist. Try., Boudh	H.S. Ratha	555619/SP	3538.00
24	66/18-19	1(b)	Sub-Try., Jharpokharia	P. Mohanta	566161	19092.00
25	69/18-19	1(a)	Sub-Try., Lephripara	G. Patel	109560/AEI	27922.00
26	73/18-19	1(d)	Dist. Try., Mayurbhanj	Smt. L.P Basa	116021	260.00
27	77/18-19	1(a)	Sub-Try., Biramitrapur	Smt. B. Lakra	565975	105.00
28	78/18-19	1(a)	Dist. Try., Dhenkanal	Manmohan Sahoo	571518	10813.00
		1(b)	Dist. Try., Dhenkanal	Gayatri Gupta	574511	389.00
29	79/18-19	1(a)	Sub-Try., Kamakhyanagar	Gitanjali Mohanty	570396	159.00
				B.N. Patra	571095	1636.00
				P.N. Sahu	115244	104.00
				S.K. Dash	112658	1523.00
				M.G. Sahoo	566046	501.00
				P. C. Panda	576505	7872.00
30	82/18-19	1(a)	Sub-Try., Dhamanagar	SK. Ramjan Alli	116343/AEI	3060.00
		1(b)	Sub-Try., Dhamanagar	Smt. K. Pani	116329/AEI	337.00
31	87/18-19	1(a)(iv)	Dist. Try., Jagatsinghpur	A.K. Swain	572727	5148.00
32	88/18-19	1(a)	Sub-Try., Aska	S. Sahu	564093/SP	1376.00
		1(b)	Sub-Try., Aska	L. Padhiary	567958/SP	1803.00
		1(c)	Sub-Try., Aska	R. Mohapatra	556554	2889.00
		1(h)	Sub-Try., Aska	B. Pattnaik	563684/SP	12719.00
33	89/18-19	1(b)	Sub-Try., Surada	S. Gouda	566995/SP	888.00
34	90/18-19	1(a)(i)	Dist. Try., Kendrapara	A.K. Das	573826	49210.00

		1(a)(ii)	Dist. Try., Kendrapara	M. Swain	577287	740.00
35	92/18-19	1(c)	Sub-Try., Bhanjanagar	P Badatya	559523	954.00
36	93/18-19	1(a)	Sub-Try., Kodala	Smachal Tripathy	564406	2418.00
		1(b)	Sub-Try., Kodala	Rajnikanta Nanda	115476	3170.00
		1(d)	Sub-Try., Kodala	Ahalya Dakua	554482	840.00
37	94/18-19	1(a)	Dist. Try., Nayagarh	Sri. P.K. Otta	567448	1299.00
38	95/18-19	1(a)	Sub-Try., Khandapara	Sri. B.K. Pradhan	578758	597.00
39	96/18-19	1(d)	Dist. Try., Ganjam	Sri. S.S. Behera	571791	6373.00
40	99/18-19	1(a)	Sub-Try., Kashinagar	Sri. B.K. Mishra	117063	1408.00
41	101/18-19	1(d)	Dist. Try., Rayagada	Sri. R.N. Pati	579288	2529.00
42	102/18-19	1	Spl. Try., Jeypore	Sri. Anukul Bhagawat	579458	2068.00
Total: -						351985.00

(C)

Excess payment of Family Pension due to payment at enhanced rate beyond stipulated period.

(Referred to in para 3.4.1 (c))

Sl No	Inspection Report No	Para No.	Treasury Name	Name of the Pensioner (Sri./Smt.)	PPO No.	Amount (In Rs.)
1	49/18-19	1(a)	Sub-Try., Dharamgarh	Smt. Urmila Das	18131	52095.00
2	50/18-19	1(a)	Dist. Try., Sonapur	Smt. K. Pujahari	565139	15861.00
3	59/18-19	1(a)	Sub-Try., Tumudibandha	Smt. Pratina Mishra	522609	17289.00
4	65/18-19	1(b)	Dist. Try., Boudh	Smt. K. Das	559972/SF	71879.00
5	67/18-19	1	Sub-Try., Bisoi	Smt. S. Tudu	544267	19249.00
6	69/18-19	1(d)	Sub-Try., Lephripara	Smt. P. Naik	18853/AF	15495.00
7	82/18-19	1(c)	Sub-Try., Dhamanagar	Smt. J. Sahoo	17722/AF	68603.00
8	83/18-19	1(a)(i)	Dist. Try., Deogarh	Smt. R. Behera	85832/AF	6824.00
Total						267295.00

(D) Excess payment due to miscellaneous reasons: -**(Referred to in para 3.4.1(d))**

Sl. No .	Inspection Report No.	Para No.	Treasury Names	Name of the Pensioner (Sri./Smt.)	PPO No.	Amount	Remarks
1	02/18-19	1(a)	Dist. Try., Khurda	M. Das	567234	132858.00	Excess TI. 04/17
		1(c)	Dist. Try., Khurda	K.C Gouda	559691	120.00	Excess TI. 04/17
2	06/18-19	1(d)	Sub-Try., Umerkote	B. Bindhari	563348	3809.00	Pay and L.S.
3	07/18-19	1(a)	Spl. Try., Cuttack	Ruma Bewa	13471/ SF	186326.00	Excess of Additional Pension.
		1(b)	Spl. Try., Cuttack	Rukuni Dei	39205/ SF	61118.00	Excess of Additional Pension.
4	08/18-19	1(a)	Dist. Try., Bolangir	S.M. Bohidar	63464/ SF	1889.00	Excess of Additional Pension.
		1(b)	Dist. Try., Bolangir	Binadini Das	57360/ SF	166496.00	Excess of Additional Pension.
5	13/18-19	1(a)	Dist. Try., Malkangiri	G. Pindi	569584	5000.00	Excess paid due to less deduction of Provisional Pension.
		1(c)	Dist. Try., Malkangiri	S. Singh Yadav	113403	2563.00	Excess paid for 08/17
		1(d)	Dist. Try., Malkangiri	Loknath Kotra	113493	2917.00	Excess paid during 1 st payment of pension.
6	14/18-19	1(b)	Sub-Try., Ghatagaon	S.N. Dash	113561	40.00	Due to less taking.
7	16/18-19	1	Dist. Try., Koraput	R.G. Mishra	564533	13852.00	Due to leave salary
8	17/18-19	1(b)	Sub-Try., Laxmipur	P.K. Behera	562829	130.00	Due to non- recovery of penalty
9	21/18-19	1(b)	Spl. Try., Panposh	Smt. Suman Nayak	6980/79	9324.00	Additional Family Pension due wrong date of commenceme nt
10	24/18-19	1(a)	Spl. Try. No.-I, BBSR	Sri. K.C Naik	301627	20995.00	Due to reckoning wrong date at

							the time of sanction
		1(b)	Spl. Try. No.-I, Bhubaneswar	Lt. C. Satapathy	102982/SF	27258.00	Due to non-ascertaining death of pensioner
11	25/18-19	1(a)	Sub-Try., Dharmasala	Smt. S. Panda	557925	171000.00	Due to misclassification
12	28/18-19	1(a)	Dist. Try., Jharsuguda	Smt. Ullasha Pradhan	560212	50375.00	Due to taking of wrong date
		1(b)	Dist. Try., Jharsuguda	Smt. Hirabati Behura	532081	115239.00	Due to non taking of normal pension
		1(c)	Dist. Try., Jharsuguda	Sri. T Patnaik	566335	2736.00	Due to wrong calculation
		1(f)	Dist. Try., Jharsuguda	Sri. R.P Naik	569838	2533.00	Due to taking of wrong date.
13	30/18-19	1(c)	Sub-Try., Kuchinda	A.K. Nayak	111109	15108.00	Excess paid towards DCRG
14	32/18-19	1(a)	Sub-Try., Athamalik	M. Majhi	18059/AF	11921.00	Non-adjustment of Provisional Gratuity
15	35/18-19	1(c)	Dist. Try., Sambalpur	G. Bahadur	574820/SP	2379.00	Non deduction of Commencement pension.
				A. Gochhaya ta	573337/SP	649.00	Non deduction of commutation of pension.
		1(d)	Dist. Try., Sambalpur	K. Sahani	116150/AEI	991721.00	7 th pay revision
		1(h)	Dist. Try., Sambalpur	K. Mohapatra	12864/SF	43728.00	Excess Additional Pension
16	36/18-19	1(a)	Sub-Try., Bheden	S. Biswal	45949/AF	20028.00	Excess paid in 06/2015 and 07/2015
		1(d)	Sub-Try., Bheden	G. Dash	574835/SP	1204.00	Non deduction of commuted value of Pension
		1(e)	Sub-Try., Bheden	P. Mohapatra	18470/AF	62230.00	Excess Additional Pension
17	38/18-19	1(a)	Sub-Try., Barpalli	B.K. Dash	30163/SF	8568.00	Excess Additional

							Pension
18	39/18-19	1(b)	Sub-Try., Padampur	B.K. Sahoo	114197/ AEI	48688.00	Non Deduction of I.T.
19	40/18-19	1(a)	Sub-Try., Paikmal	B.B. Sahoo	100838/ AEI	2648.00	Non deduction of commutation of Pension.
20	43/18-19	1(c)	Dist. Try., Angul	Sri. Tikelal Behera	563162	4540.00	Excess paid towards pension
21	46/18-19	1(a)(i))	Sub-Try., Birmaharajpur	Smt. R. Dugunia	564556	6457.00	Paid towards pension
22	47/18-19	1(a)	Spl. Try., Berhampur	Smt. S. Nayak	570523	39578.00	Doubtful excess payment
		1(b)	Spl. Try., Berhampur	Smt. B. Rath	18762/ AF	45.00	Excess payment towards Family Pension
		1(e)	Spl. Try., Berhampur	Smt. M. Punaly	180269/ AF	30000.00	Non deduction of pro DCRG
		1(f)	Spl. Try., Berhampur	Smt. J. Swain	568984	56353.00	Double drawal of pension
23	49/18-19	1(b)	Sub-Try., Dharmgarh	M.C. Swain	567658	1913.00	Non-deducted of commuted pension
		1(c)	Sub-Try., Dharmgarh	P. Majhi	556125	813.00	Due to erroneous CVP
		1(d)	Sub-Try., Dharmgarh	K. Hans	564163	88.00	Due to one day later deduction of CVP
24	51/18-19	1(a)	Sub-Try., Dunguripalli	Smt. S. Beriha	15880	18335.00	Towards Family Pension for want of date of death
25	53/18-19	1(a)	Dist. Try., Puri	Smt. Sahabini Dei	302781	7000.00	Excess arrear pension paid
		1(b)	Dist. Try., Puri	P. Swain	115753	508.00	Excess arrear pension paid
				T. Mukherjee	115735	1016.00	Excess arrear pension paid
				Gita Mishra	115758	2286.00	Excess arrear pension paid
1(c)	Dist. Try.,	Ujjla	394849	22614.00	Excess arrear		

			Puri	Tripathy			pension paid
26	54/18-19	1(c)	Dist. Try., Kalahandi	B. Nial	572979	1172.00	Excess arrear pension paid
27	56/18-19	1(b)	Dist. Try., Kandhamal	Smt. R.K. Dora	567247	77.00	Paid excess towards provisional pension
28	57/18-19	1(a)	Sub-Try., G.Udayagiri	Sri. R.C. Sahu	116509	36972.00	Due to non- deduction of commuted pension
		1(d)	Sub-Try., G.Udayagiri	Sri. K.C. Pradhan	573062	1426.00	Due to non- deduction of commuted pension
		1(e)	Sub-Try., G.Udayagiri	Sri. K. Pradhan	574158	1513.00	Due to non- deduction of commuted pension
		1(f)	Sub-Try., G.Udayagiri	Sri. A. Pradhan	555442	2352.00	Excess payment of pension due to less taken of T.I on pension
29	58/18-19	1(a)	Sub-Try., Baliguda	Sri. A.K. Muduli	564730	14776.00	Due to non- deduction of commuted pension
		7	Sub-Try., Baliguda	Sri. Sudhakar Karta		1137.00	Arrear Differential
30	61/18-19	1(a)	Sub-Try., Rasgovindapur	L.D Rout	115579	733.00	Non deduction of commuted pension
				B.C. Digar	568931	4787.00	Non deduction of commuted pension
31	63/18-19	1(a)	Sub-Try., Khunta	J. Sahoo	18160/ AF	34326.00	Less adjustment of provisional Family Pension
32	69/18-19	1(b)	Sub-Try., Lephripara	B.P Seth	570324	3842.00	Double TI. on pension
		1(c)	Sub-Try., Lephripara	S. Bara	116817/ AEI	1875.00	Double TI. on pension
33	72/18-19	1(a)	Sub-Try., Jashipur	Smt. J. Patra	570045	12808.00	Excess paid 1 st family pension
34	73/18-19	1(a)	Dist. Try., Mayurbhanj	Sri. Maheswar Singh	567920	80000.000	Due to less adjustment of provisional

							pension
		1(b)	Dist. Try., Mayurbhanj	Sri. K.C. Dhal	576868	228227.00	Non adjustment of provisional CVP
		1(c)	Dist. Try., Mayurbhanj	Sri. Kashinath Bhoi	567712	917.00	Excess payment in calculation
35	74/18-19	1(a)	Sub-Try., Rajgangpur	Sri. F. Ekka	566829	360.00	Revised arrear pension
		1(b)	Sub-Try., Rajgangpur	Sri. C. Bodaih	559350	369.00	Revised arrear pension
36	75/18-19	1(b)	Sub-Try., Bonai	P.K. Mishra	565585	7849.00	Towards revised arrear pension
37	80/18-19	1(a)	Dist. Try., Sundargarh	Ahalya Patel	39396	3150.00	Towards revised arrear family pension
38	82/18-19	1(f)	Sub-Try., Dhamanagar	Smt. S. Mohanty	7932/A F	33488	Excess Additional Pension
		1(g)	Sub-Try., Dhamanagar	Smt. B. Khuntia	383/AF	12546.00	Excess Additional Pension
39	86/18-19	1(a) (i)	Sub-Try., Kujanga	Smt. B. Sukla	2925/A F	154357.00	Excess Additional Pension
		1(a) (ii)	Sub-Try., Kujanga	K. Patnaik	100517 S(F)	Not Available	Excess Additional Pension
40	87/18-19	1(a) (i)	Dist. Try., Jagatsinghpur	R.C. Sahoo	574652	24717.00	Non adjustment of Provisional pension
		1(a) (ii)	Dist. Try., Jagatsinghpur	K.C. Jena	576839	204521.00	Non adjustment of Provisional pension
41	92/18-19	1(a)	Sub-Try., Bhanjanagar	C.S. Sahu	564205	21984.00	Incorrect retention of pension
		1(b)	Sub-Try., Bhanjanagar	A.K. Das	562663	21984.00	Incorrect retention of pension
42	95/18-19	1(b)	Sub-Try., Khandapara	Sri. B.K. Naik	583028	10.00	Excess salary paid
43	96/18-19	1(b)	Dist. Try., Ganjam	Sri. P. Panda	573235	2128.00	Excess paid toward pension
		1(c)	Dist. Try., Ganjam	Sri. S. Behera	581391	484.00	Excess paid towards pension

44	99/18-19	1(b)	Sub-Try., Kashinagar	Sri. A. Potaraj	549019	18848.00	Due to double payment
45	101/18- 19	1(a)	Dist. Try., Rayagada	Sri. A. Patra	579418	404633.00	Due to less adjustment
		1(b)	Dist. Try., Rayagada	Sri. Kedarnath Sahu	572055	61619.00	Due to Over look
		1(c)	Dist. Try., Rayagada	Sri. Bimbadha Mishra	575847	61989.00	Due to Less deduction of CVP
Total: -						3838972.00	

APPENDIX-IV

Undrawn Pension/Unauthorized retention of closed PPOs

(Referred to in para 3.4.2)

Sl. No	I.R. No.	Paras	Dist. Try/ Spl.Try/ Sub-Try	Name of the Pensioners (Sri./Smt.)	PPO No.	Undrawn Pension Since
1	02/18-19	3(b)	Dist. Try., Khurda	D.B. Satapathy		31/05/2013
				S.S. Bal		31/08/2009
				S.R. Mohapatra		31/01/2017
2	08/18-19	1(e)(i)	Dist. Try., Bolangir	A. Tripathy	526094	01/2017
				R. Panda	537545	01/2017
				S. Pandya	103818/AEI	11/2015
3	21/18-19	1(e)	Spl. Try., Panposh	K.K. Toppo	109117/AEI	01/06/2010
4	52/18-19	1(d)	Sub-Try., Nimapara	Karunakar Barik	118544	09/2017
				Laxmidhar Samantary	108789	03/2016
				Nayana Dei	16210	06/2016
				Suhasmita Naik	17482	06/2016
				Trupti Prabha Nayak	16706	06/2016
				S.k. Abdul Jabav	99819	06/2018

APPENDIX-V**Huge retention of stamps in the Treasuries****(Referred to in para 3.6)**

Sl. No.	Inspection Report No.	Treasury Names	Unused/Damaged (In Rs.)	Total value of Stamps (In Rs.)
1	01/2018-19	District Treasury, Cuttack	164367353.64	514274111.29
2	02/2018-19	District Treasury, Khurda	191748000.00	853800000.00
3	03/2018-19	District Treasury, Nuapada	33078.00	200300000.00
4	05/2018-19	District Treasury, Nawarangpur	59999.20	36827632.70
5	06/2018-19	Sub-Treasury, Umerkote	1600.00	69231429.15
6	07/2018-19	Special Treasury, Cuttack	643627.00	30957601.25
7	08/2018-19	District Treasury, Bolangir	25205598.00	219506414.35
8	09/2018-19	Sub-Treasury, Titilagarh	15148884.00	49101384.75
9	13/2018-19	District Treasury, Malkangiri	622428.10	130663202.10
10	16/2018-19	District Treasury, Koraput	70140.95	128173050.95
11	18/2018-19	District Treasury, Keonjhar	5882695.45	287183995.93
12	19/2018-19	Sub-Treasury, Soro	3390.00	64253134.45
13	20/2018-19	Sub-Treasury, Champua	0	43389837.35
14	21/2018-19	Special Treasury Panposh	17292970.00	323561469.61
15	22/2018-19	District Treasury, Balasore	21517.25	684690156.84
16	28/2018-19	District Treasury, Jharsuguda	4851747.43	101757858.43
17	29/2018-19	District Treasury, Jajpur	934488.00	195538581.56
18	31/2018-19	Special Treasury, Jajpur Road	13000.00	110335220.05
19	32/2018-19	Sub-Treasury, Athamallik	100660.00	17756028.90
20	33/2018-19	Sub-Treasury, Talcher	14500.00	68469936.00
21	34/2018-19	Sub-Treasury, Pallahara	12145.00	24245347.20
22	35/2018-19	District Treasury, Sambalpur	83800.00	310808790.60
23	39/2018-19	Sub-Treasury, Padampur	0	30193232.00
24	43/2018-19	District Treasury, Angul	51000.00	252576004.25
25	44/2018-19	District Treasury, Bargarh	17560333.74	330967806.14
26	47/2018-19	Special Treasury Berhampur	13940.00	501467683.47
27	48/2018-19	Special Treasury Khurda	175000.00	103901898.40
28	49/2018-19	Sub-Treasury, Dharmagarh	0	69942666.00
29	50/2018-19	District Treasury, Sonapur	703384.00	35481874.00
30	52/2018-19	Sub-Treasury, Nimapara	12600.00	0.00

31	53/2018-19	District Treasury, Puri	797552.75	499968324.40
32	54/2018-19	District Treasury, Kalahandi,	0.00	3133294821.85
33	56/2018-19	District Treasury, Kandhamal, Phulbani	766522.95	15585531.63
34	57/2018-19	Sub-Treasury, G.Udayagiri	146107.50	5371428.50
35	58/2018-19	Sub-Treasury, Baliguda	11785.35	3913638.85
36	60/2018-19	Sub-Treasury, Banapur	347088.00	31205557.70
37	62/2018-19	Sub-Treasury, Betnoti	0.00	5716000.00
38	64/2018-19	Sub-Treasury, Udala	164292.00	37947129.40
39	65/2018-19	District Treasury, Boudh	397215.18	42930901.18
40	74/2018-19	Sub-Treasury, Rajgangpur	17600.00	34053176.00
41	75/2018-19	Sub-Treasury, Bonai	1747582.00	32504736.00
42	78/2018-19	District Treasury, Dhenkanal	290668.00	82894586.01
43	79/2018-19	Sub-Treasury, Kamakshyanagar	31562.40	41611639.40
44	80/2018-19	District Treasury, Sundargarh	18672851.68	74159044.00
45	83/2018-19	District Treasury, Deogarh	5540.00	59363863.55
46	84/2018-19	District Treasury, Bhadrak	37700.00	243748287.87
47	86/2018-19	Sub-Treasury, Kujanga	3610.00	60295364.20
48	87/2018-19	District Treasury, Jagatsinghpur	374960.00	112700502.10
49	88/2018-19	Sub-Treasury, Aska	2065255.00	15172114.90
50	89/2018-19	Sub-Treasury, Surada	284062.00	4161405.15
51	90/2018-19	District Treasury, Kendrapara	2025135.00	184483208.60
52	92/2018-19	Sub-Treasury, Bhanjanagar	7500.00	19548666.95
53	94/2018-19	District Treasury, Nayagarh	3600.00	141663497.50
54	95/2018-19	Sub-Treasury, Khandapara	49140.20	26224324.20
55	96/2018-19	District Treasury, Ganjam	2656110.00	128762664.90
56	97/2018-19	District Treasury, Gajapati	17500.00	79320117.95
57	98/2018-19	Sub-Treasury, R.Udayagiri	0.00	648998.50
58	100/2018-19	Sub-Treasury, Gunupur	8010.00	34643453.67
59	101/2018-19	District Treasury, Rayagada	2130745.90	134140015.90
60	102/2018-19	Special Treasury, Jeypore	1000.00	89836798.65
Total: -			478688575.67	11165226147.23

APPENDIX-VI**Safety Certificate not obtained****(Referred to in para 3.7)**

Sl. No.	Inspection Report No.	Para No.s.	Try/Spl. Try./Sub-Try. Names
1	06/2018-19	4(a)	Sub-Treasury, Umerkote
2	16/2018-19	2(a)(iii)	District Treasury, Koraput
3	19/2018-19	2(a)	Sub-Treasury, Soro
4	28/2018-19	2(a)(i)	District Treasury, Jharsuguda
5	30/2018-19	2(a)(ii)	Sub-Treasury, Kuchinda
6	34/2018-19	2(a)(iii)	Sub-Treasury, Pallahara
7	35/2018-19	2(b)	District Treasury, Sambalpur
8	39/2018-19	2(a)	Sub-Treasury, Padampur
9	47/2018-19	3(a)	Special Treasury, Berhampur
10	50/2018-19	2(a)(i)	District Treasury, Sonapur
11	52/2018-19	2(a)(i)	Sub-Treasury, Nimapara
12	64/2018-19	4(a)(i)	Sub-Treasury, Udala
13	73/2018-19	4(a)	District Treasury, Mayurbhanj
14	75/2018-19	2(a)	Sub-Treasury, Bonai
15	79/2018-19	4(a)(ii)	Sub-Treasury, Kamakhyanagar
16	86/2018-19	3(a)	Sub-Treasury, Kujanga
17	92/2018-19	2(a)(ii)	Sub-Treasury, Bhanjanagar
18	93/2018-19	2(a)(ii)	Sub-Treasury, Kodala
19	96/2018-19	2(a)(i)	District Treasury, Ganjam
20	98/2018-19	2(b)	Sub-Treasury, R.Udayagiri
21	101/2018-19	4(a)(ii)	District Treasury, Rayagada

APPENDIX-VII

Retention of huge balance under 8443-Civil Deposit-800-Other Deposit

(Referred to in para 3.8)

Sl. No.	Inspection Report No.	Treasury Names	Balance (In Rs.)
1	02/2018-19	District Treasury, Khuda	616839163.00
2	03/2018-19	District Treasury, Nuapada	4742127.00
3	04/2018-19	Sub-Treasury, Khariar	2339780.00
4	05/2018-19	District Treasury, Nawarangpur	13768991.00
5	07/2018-19	Special Treasury, Cuttack	87090566.00
6	08/2018-19	District Treasury, Bolangir	8288610.00
7	09/2018-19	Sub-Treasury, Titilagarh	1579500.00
8	13/2018-19	District Treasury, Malkangiri	1287098.00
9	14/2018-19	Sub-Treasury, Ghatagaon	4388133.00
10	18/2018-19	District Treasury, Keonjhar	10705380.00
11	22/2018-19	District Treasury, Balasore	19201921.00
12	25/2018-19	Sub-Treasury, Dharmasala	36145.00
13	32/2018-19	Sub-Treasury, Athamallik	1328256.00
14	34/2018-19	Sub-Treasury, Pallahara	576931.00
15	35/2018-19	District Treasury, Sambalpur	48591214.00
16	37/2018-19	Sub-Treasury, Bhatli	588000.00
17	38/2018-19	Sub-Treasury, Barpalli	664400.00
18	39/2018-19	Sub-Treasury, Padampur	773369.00
19	43/2018-19	District Treasury, Angul	28606799.00
20	45/2018-19	Sub-Treasury, Samal	19946137.00
21	48/2018-19	Spl. Treasury Khurda	4411610.00
22	50/2018-19	District Treasury, Sonapur	3251630.00
23	53/2018-19	District Treasury, Puri	6228620.00
24	65/2018-19	District Treasury, Boudh	3819953.00
25	70/2018-19	Sub-Treasury, Koira	162000.00
26	72/2018-19	Sub-Treasury, Jashipur	28081.00
27	75/2018-19	Sub-Treasury, Bonai	2407100.00
28	76/2018-19	Sub-Treasury, Hemagiri	479250.00
29	77/2018-19	Sub-Treasury, Biramitrapur	1020810.00
30	80/2018-19	District Treasury, Sundargarh	130389.00
31	84/2018-19	District Treasury, Bhadrak	35319.00
32	88/2018-19	Sub-Treasury, Aska	1117228.00
33	92/2018-19	Sub-Treasury, Bhanjanagar	1221482.00
34	94/2018-19	District Treasury, Nayagarh	3463992.00
Total			899119984.00

APPENDIX-VIII**Delay in Issue of CTR/CTI****(Referred to in para 3.9)**

Sl. No.	Inspection Report No.	Para No.	Dist.Try./Spl. Try./Sub-Try.
1	01/2018-19	5(d)	District Treasury, Cuttack
2	02/2018-19	7	District Treasury, Khurda
3	03/2018-19	5	District Treasury, Nuapada
4	05/2018-19	5	District Treasury, Nawarangpur
5	07/2018-19	5	Special Treasury, Cuttack
6	08/2018-19	5	District Treasury, Bolangir
7	13/2018-19	5	District Treasury, Malkangiri
8	16/2018-19	5(a)	District Treasury, Koraput
9	18/2018-19	5	District Treasury, Keonjhar
10	21/2018-19	6	Special Treasury, Panposh
11	22/2018-19	5	District Treasury, Balasore
12	24/2018-19	4	Special Treasury No.-I, Bhubaneswar
13	28/2018-19	9(b)	District Treasury, Jharsuguda
14	29/2018-19	5	District Treasury, Jajpur
15	35/2018-19	9	District Treasury, Sambalpur
16	43/2018-19	6	District Treasury, Angul
17	44/2018-19	8	District Treasury, Baragarh
18	47/2018-19	5	Special Treasury, Berhampur
19	48/2018-19	5(a)	Special Treasury, Khurda
20	50/2018-19	5	District Treasury, Sonepur
21	53/2018-19	5	District Treasury, Puri
22	56/2018-19	5	District Treasury, Kandhamal
23	65/2018-19	5(a)	District Treasury, Boudh
24	73/2018-19	5	District Treasury, Mayurbhanj
25	78/2018-19	5	District Treasury, Dhenkanal
26	80/2018-19	5	District Treasury, Sundargarh
27	83/2018-19	5(a)	District Treasury, Deogarh
28	84/2018-19	5	District Treasury, Bhadrak
29	87/2018-19	5(b)	District Treasury, Jagatsinghpur
30	90/2018-19	5	District Treasury, Kendrapara
31	94/2018-19	6(a)	District Treasury, Nayagarh
32	96/2018-19	5	District Treasury, Ganjam
33	97/2018-19	5	District Treasury, Gajapati
34	101/2018-19	6(a)	District Treasury, Rayagada
35	102/2018-19	5(a)	Special Treasury, Jeypore

APPENDIX-IX

Irregular honouring of A.C Bill.

(Referred to in para 3.10)

Sl. No.	I R No.	Para No.	Dist. Try./Sub-Try./Spl. Try	Bill No./date	No. of A.C. Bills	Value (in Rs.)
1	03/18-19	6(i)	District Treasury, Nuapada	687/13.04.17 & 25.04.17	2	146004.00
2	05/18-19	6(a)	District Treasury, Nawarangpur		2	366437.00
3	08/18-19	11(a)	District Treasury, Bolangir	167/03.11.17	1	20000.00
				171/02.12.18	1	20000.00
				265/19.02.18	1	20000.00
				311/12.03.18	1	20000.00
				312/12.03.18	1	10000.00
				249/13.02.18	1	20000.00
				251/13.02.18	1	20000.00
				267/19.02.18	1	20000.00
4	21/18-19	5	Special Treasury, Panposh	49/09.12.17	1	36180.00
				53/25.11.17	1	20235.00
				54/08.01.18	1	91560.00
5	24/18-19	5(a)	Special Treasury No.-I, Bhubaneswa	507/23.02.18	1	25000.00
				508/23.02.18	1	25000.00
				509/23.02.18	1	25000.00
				38/12.10.17	1	168600.00
				39/12.10.17	1	120540.00
				37/12.10.17	1	173000.00
				17/23.06.18	1	135216.00
				18/23.06.18	1	26700.00
6	33/18-19	6(b)	Sub-Treasury, Talcher	112/20.10.16	1	30000.00
				113/20.10.16	1	8579.00
				138/02.12.16	1	29000.00
				139/02.12.16	1	29000.00
				144/14.12.16	1	30000.00
				145/14.12.16	1	6089.00
				146/14.12.16	1	12511.00
				147/14.12.16	1	1400.00
				160/27.12.16	1	22320.00
				161/27.12.16	1	22360.00
				206/06.03.17	1	30000.00
				207/06.03.17	1	12000.00
7	43/18-19	5(a)(b)	District Treasury, Angul	09/11.04.17	1	--
				13/21.04.17	1	--
8	44/18-19	9(a)(i)	District Treasury, Bargarh	88/17-18	1	295880.00
				89/17-18	1	23615.00
9	46/18-19	4(a)	Sub-Treasury, Biramaharajpur	33/16-17	1	21000.00
				34/16-17	1	10000.00
10	101/18-19	5(c)	District Treasury, Rayagada	25/18-19	12	6420.00
				26/18-19	11	270909.00
				27/18-19	1	100000.00
				28/18-19	3	6420.00
				29/18-19	3	6960.00

				01/18-19	3	321725.00
11	102/18-19	6(b)	Special Treasury, Jeypore	41/18-19	1	20000.00
				65/18-19	1	128309.00
				66/06.12.18	1	11800.00
				69/21.12.18	1	42841.00
					Total	3008610.00

APPENDIX – X**Delay in rendition of LIC Premium Schedules****(Referred to in para 3.11)**

Sl. No.	I.R No.	Paras No.	Dist Try/Spl Try	Month	Actual date of submission	No of days delayed
1	01/18-19	6	District Treasury Cuttack	04/17	15.05.17	08 Days
				07/17	15.08.17	03 Days
				09/17	15.10.17	02 Days
				11/17	15.12.17	06 Days
				01/18	15.02.18	02 Days
				02/18	15.03.18	02 Days
2	02/18-19	9	District Treasury Khurda	03/18	15.04.18	09 Days
3	03/18-19	7(i)	District Treasury Nuapada	02/17	15.03.17	47 Days
				03/17	15.04.17	16 Days
				05/17	15.06.17	82 Days
				06/17	15.07.17	52 Days
				07/17	15.08.17	21 Days
				08/17	15.09.17	90 Days
				09/17	15.10.17	60 Days
				10/17	15.11.17	29 Days
4	07/18-19	6	Special Treasury, Cuttack	03/18	15.04.18	06 Days
5	08/18-19	17	District Treasury Bolangir	10/17	15.11.17	03 Days
				12/17	15.01.18	03 Days
				02/18	15.03.18	04 Days
				03/18	15.04.18	25 Days
				04/18	15.05.18	Not submitted till.
6	13/18-19	7	District Treasury Malkangiri	07/17	17.08.17	02 Days
				01/18	20.02.18	05 Days
				03/18	25.04.18	10 Days
7	16/18-19	7	District Treasury Koraput	06/17	26.07.17	11 Days
				09/17	18.10.17	03 Days
				03/18	25.04.18	10 Days
8	21/18-19	10	Special Treasury, Panposh	07/17	15.08.17	34 Days
				08/17	15.09.17	03 Days
				03/18	15.04.18	15 Days
9	22/18-19	7	District Treasury Balasore	07/17	22.08.17	07 Days
				08/17	27.09.17	12 Days
				09/17	21.10.17	06 Days
				10/17	21.11.17	06 Days
				11/17	26.12.17	11 Days
				01/18	24.02.18	09 Days
				02/18	26.03.18	11 Days
				03/18	05.05.18	20 Days
10	24/18-19	9	Special Treasury No.I, BBSR	07/17	26.09.17	42 Days
				08/17	26.09.17	11 Days
				10/17	01.12.17	16 Days

				03/18	24.04.18	09 Days
				04/18	18.05.18	03 Days
				05/18	06.07.18	21 Days
11	28/18-19	10	District Treasury Jharsuguda	09/17	18.10.17	03 Days
				02/18	20.03.18	05 Days
				03/18	24.04.18	09 Days
				06/18	16.07.18	01 Days
12	31/18-19	11	Special Treasury Jajpur Road	08/17	15.09.17	06 Days
				09/17	15.10.17	02 Days
				10/17	15.11.17	02 Days
				11/17	15.12.17	17 Days
				01/18	15.02.18	01 Days
				02/18	15.03.18	20 Days
				03/18	15.04.18	20 Days
				04/18	15.05.18	17 Days
				05/18	15.06.18	04 Days
13	35/18-19	8	District Treasury Sambalpur	03/18	15.04.18	12 Days
14	48/18-19	8	Special Treasury Khurda	03/18	20.04.18	05 Days
15	53/18-19	7	District Treasury Puri	03/18	15.04.18	06 Days
				05/18	15.06.18	03 Days
				06/18	15.07.18	03 Days
				07/18	15.08.18	06 Days
				09/18	19.09.18	04 Days
16	54/18-19	7(b)	District Treasury Kalahandi	11/17	15.12.17	04 Days
				03/18	15.04.18	05 Days
				04/18	15.05.18	02 Days
17	55/18-19	5	Special Treasury No.II, Bhubaneswar	01/18	15.02.18	02 Days
				03/18	15.04.18	16 Days
				05/18	15.06.18	21 Days
18	73/18-19	7(b)	District Treasury Mayurbhanja	12/17	16.01.18	01 Days
				03/18	25.04.18	10 Days
				04/18	19.05.18	04 Days
				05/18	19.06.18	04 Days
				07/18	18.08.18	03 Days
				08/18	19.09.18	04 Days
19	80/18-19	6	District Treasury Sundargarh	01/18	15.02.18	04 Days
				03/18	15.04.18	09 Days
				04/18	15.05.18	03 Days
				08/18	15.09.18	04 Days
20	83/18-19	6(b)	District Treasury Deogarh	02/18	15.03.18	53 Days
				03/18	15.04.18	65 Days
				06/18	15.07.18	53 Days
				07/18	15.08.18	34 Days
				09/18	15.10.18	14 Days
21	84/18-19	6	District Treasury Bhadrak	12/17	15.01.18	03 Days
				03/18	15.04.18	10 Days
				05/18	15.06.18	03 Days
				09/18	15.10.18	05 Days
22	87/18-19	9(a)	District Treasury Jagatsinghpur	02/18	15.03.18	12 Days
				03/18	15.04.18	26 Days

				04/18	15.05.18	16 Days
				08/18	15.09.18	14 Days
23	90/18-19	7(b)	District Treasury Kendrapara	03/18	15.04.18	09 Days
				05/18	15.06.18	06 Days
24	97/18-19	11	District Treasury Gajapati	01/18	19.02.18	04 Days
				02/18	24.03.18	09 Days
				03/18	24.04.18	09 Days
				05/18	23.06.18	08 Days
				06/18	26.07.18	11 Days
				09/18	26.10.18	11 Days
25	101/18-19	11	District Treasury Rayagada	01/18	19.02.18	04 Days
				02/18	23.03.18	08 Days
				03/18	26.04.18	11 Days
				05/18	22.06.18	07 Days
				08/18	27.09.18	12 Days
26	102/18-19	8	Special Treasury Jeypore	01/18	31.05.18	103 Days
				02/18	31.05.18	76 Days
				08/18	25.09.18	10 Days
				10/18	15.02.18	90 Days
				11/18	15.02.18	60 Days
				12/18	15.02.18	30 Days

APPENDIX – XI**Reconciliation of Court Extracts****(Referred to in para 3.12)**

Sl. No.	Inspection Report No.	Para No.	Dist. Try./Spl. Try./Sub-Try.
1	03/2018-19	4(iii)	District Treasury, Nuapada
2	09/2018-19	4(b)	Sub-Treasury, Titilagarh
3	10/2018-19	2(a)	Sub-Treasury, Losingha
4	16/2018-19	3(c)	District Treasury, Koraput
5	17/2018-19	2(a)	Sub-Treasury, Laxmipur
6	22/2018-19	4(c)	District Treasury, Balasore
7	24/2018-19	3(b)	Special Treasury No.-I, Bhubaneswar
8	26/2018-19	1(c)	Sub-Treasury, Darpani
9	29/2018-19	2(b)	District Treasury, Jajpur
10	34/2018-19	3(e)	Sub-Treasury, Pallahara
11	35/2018-19	4(f)	District Treasury, Sambalpur
12	43/2018-19	2(c),(e)	District Treasury, Angul
13	44/2018-19	4(e)	District Treasury, Baragarh
14	47/2018-19	2(c)	Special Treasury, Berhampur
15	48/2018-19	2(c)	Special Treasury, Khurda
16	49/2018-19	4(c)	Sub-Treasury, Dharmgarh
17	53/2018-19	4(e)	District Treasury, Puri
18	60/2018-19	2(c)	Sub-Treasury, Banapur
19	62/2018-19	3(c)	Sub-Treasury, Betnoti
20	64/2018-19	3(b)	Sub-Treasury, Udala
21	74/2018-19	4(e)	Sub-Treasury, Rajgangpur
22	78/2018-19	3(d)	District Treasury, Dhenkanal
23	79/2018-19	3(d)	Sub-Treasury, Kamakhyanagar
24	80/2018-19	4(a)	District Treasury, Sundargarh
25	84/2018-19	4(d)	District Treasury, Bhadrak
26	86/2018-19	4(b)	Sub-Treasury, Kujanga
27	87/2018-19	4(b)	District Treasury, Jagatsinghpur
28	88/2018-19	4(b)	Sub-Treasury, Aska
29	90/2018-19	4(b)	District Treasury, Kendrapara
30	91/2018-19	3(b)	Sub-Treasury, Pattamundai
31	92/2018-19	4(e)	Sub-Treasury, Bhanjanagar
32	93/2018-19	4(d)	Sub-Treasury, Kodala
33	94/2018-19	4(b)	District Treasury, Nayagarh
34	95/2018-19	4(b)	Sub-Treasury, Khandapara
35	96/2018-19	4(d)	District Treasury, Ganjam
36	97/2018-19	4(a)	District Treasury, Gajapati
37	98/2018-19	4(c)	Sub-Treasury, R.Udayagiri
38	100/2018-19	3(b)	Sub-Treasury, Gunupur
39	101/2018-19	3(b)	District Treasury, Rayagada

APPENDIX – XII**Annual verification of Valuables deposited in Treasuries****(Referred to in para 3.13)**

Sl. No.	Inspection Report No.	Para No.	Dist. Try./Spl. Try./Sub-Try.
1	08/2018-19	2(a)(i)	District Treasury, Bolangir
2	09/2018-19	2(a)(i)	Sub-Treasury, Titilagarh
3	13/2018-19	2(a)(i)	District Treasury, Malkangiri
4	16/2018-19	2(a)(ii)	District Treasury, Koraput
5	18/2018-19	2(a)	District Treasury, Keonjhar
6	20/2018-19	2(a)	Sub-Treasury, Champua
7	21/2018-19	2(a)(ii)	Special Treasury, Panposh
8	22/2018-19	2(a)	District Treasury, Balasore
9	28/2018-19	2(a)(ii)	District Treasury, Jharsuguda
10	29/2018-19	4(a)	District Treasury, Jajpur
11	30/2018-19	2(a)(i)	Sub-Treasury, Kuchinda
12	31/2018-19	2(a)(ii)	Special Treasury, Jajpur Road
13	32/2018-19	2(a)(ii)	Sub-Treasury, Athamalik
14	34/2018-19	2(a)(ii)	Sub-Treasury, Pallahara
15	35/2018-19	2(a)	District Treasury, Sambalpur
16	43/2018-19	4(a)(i)	District Treasury, Angul
17	44/2018-19	2(a)	District Treasury, Baragarh
18	48/2018-19	4(a)	Special Treasury, Khurda
19	49/2018-19	3(a)	Sub-Treasury, Dharmgarh
20	50/2018-19	2(a)(ii)	District Treasury, Sonepur
21	54/2018-19	4(a)	District Treasury, Kalahandi
22	56/2018-19	2(a)(i)	District Treasury, Kandhamal
23	57/2018-19	2(a)	Sub-Treasury, G.Udayagiri
24	58/2018-19	2(a)(ii)	Sub-Treasury, Baliguda
25	60/2018-19	4(a)(i)	Sub-Treasury, Banapur
26	62/2018-19	4(a)	Sub-Treasury, Betnoti
27	64/2018-19	4(a)(ii)	Sub-Treasury, Udala
28	65/2018-19	2(a)(ii)	District Treasury, Boudh
29	74/2018-19	2(a)	Sub-Treasury, Rajgangpur
30	75/2018-19	2(b)	Sub-Treasury, Bonai
31	78/2018-19	4(a)	District Treasury, Dhenkanal
32	79/2018-19	4(a)(i)	Sub-Treasury, Kamakhyanagar
33	80/2018-19	2(a)	District Treasury, Sundargarh
34	84/2018-19	2(a)	District Treasury, Bhadrak
35	87/2018-19	3(a)(i)	District Treasury, Jagatsinghpur
36	88/2018-19	2(a)	Sub-Treasury, Aska
37	89/2018-19	2(a)	Sub-Treasury, Surada
38	90/2018-19	3(a)	District Treasury, Kendrapara
39	92/2018-19	2(a)(i)	Sub-Treasury, Bhanjanagar
40	93/2018-19	2(a)(i)	Sub-Treasury, Kodala
41	94/2018-19	3(a)(i)	District Treasury, Nayagarh

42	95/2018-19	3(a)	Sub-Treasury, Khandapara
43	96/2018-19	2(a)(ii)	District Treasury, Ganjam
44	97/2018-19	2(a)	District Treasury, Gajapati
45	98/2018-19	6(b)	Sub-Treasury, R.Udayagiri
46	100/2018-19	2(a)	Sub-Treasury, Gunupur
47	101/2018-19	4(b)	District Treasury, Rayagada
48	102/2018-19	3(a)	Special Treasury, Jeypore

APPENDIX – XIII

**Improper maintenance of Issue Register of Book of Drawal of Treasuries
(Referred to in para 3.14)**

Sl. No.	Inspection Report No.	Para No.	Treasury Names
1	01/2018-19	10	District Treasury, Cuttack
2	18/2018-19	06	District Treasury, Keonjhar
3	20/2018-19	05	Sub-Treasury, Champua
4	24/2018-19	07	Special Treasury No.-I, Bhubaneswar
5	30/2018-19	09	Sub-Treasury, Kuchinda
6	33/2018-19	10	Sub-Treasury, Talcher
7	34/2018-19	09	Sub-Treasury, Pallahara
8	35/2018-19	10	District Treasury, Sambalpur
9	36/2018-19	03	Sub-Treasury, Bheden
10	38/2018-19	04	Sub-Treasury, Barpalli
11	39/2018-19	05	Sub-Treasury, Padampur
12	40/2018-19	4(a)	Sub-Treasury, Paikmal
13	41/2018-19	06	Sub-Treasury, Chhendipada
14	43/2018-19	08	District Treasury, Angul
15	44/2018-19	10	District Treasury, Baragarh
16	52/2018-19	07	Sub-Treasury, Nimapara
17	55/2018-19	08	Special Treasury No.-II, Bhubaneswar
18	59/2018-19	04	Sub-Treasury, Tumudibandha
19	61/2018-19	05	Sub-Treasury, Rasgovindapur
20	63/2018-19	06	Sub-Treasury, Khunta
21	64/2018-19	07	Sub-Treasury, Udala
22	66/2018-19	5(b)	Sub-Treasury, Jharpokharia
23	72/2018-19	04	Sub-Treasury, Jashipur
24	74/2018-19	07	Sub-Treasury, Rajgangpur
25	78/2018-19	07	District Treasury, Dhenkanal
26	79/2018-19	06	Sub-Treasury, Kamakhyanagar
27	80/2018-19	09	District Treasury, Sundargarh
28	83/2018-19	08	District Treasury, Deogarh
29	86/2018-19	06	Sub-Treasury, Kujanga
30	87/2018-19	06	District Treasury, Jagatsinghpur
31	88/2018-19	05	Sub-Treasury, Aska
32	91/2018-19	07	Sub-Treasury, Pattamundai
33	92/2018-19	05	Sub-Treasury, Bhanjanagar
34	93/2018-19	07	Sub-Treasury, Kodala
35	94/2018-19	08	District Treasury, Nayagarh
36	95/2018-19	07	Sub-Treasury, Khandapara
37	96/2018-19	09	District Treasury, Ganjam
38	97/2018-19	9(i)	District Treasury, Gajapati
39	98/2018-19	5	Sub-Treasury, R.Udayagiri
40	99/2018-19	5(a)	Sub-Treasury, Kashinagar
41	100/2018-19	07	Sub-Treasury, Gunupur
42	101/2018-19	08	District Treasury, Rayagada

APPENDIX – XIV

Irregular Parking of 3 Months Old un-credited amount in Suspense Account

(Referred to in para 3.15)

Sl. No.	Inspection Report No.	Para No.	Dist. Try/Spl. Try/Sub-Try.	Numbers of Transaction	Amount in Suspense Account (In Rs.)
1	01/18-19	7	District Treasury, Cuttack	--	82479.00
2	12/18-19	3	Sub-Treasury, Machkunda	--	16800.00
3	13/18-19	9	District Treasury, Malkangiri	--	11575150.00
4	21/18-19	11	Special Treasury Panposh	--	559544.00
5	29/18-19	9	District Treasury, Jajpur	--	1127980.00
6	47/18-19	12	Special Treasury, Berhampur	--	3308863.00
7	50/18-19	11	District Treasury, Sonapur	--	1017337.00
8	52/18-19	11	Sub-Treasury, Nimapara	--	701000.00
9	53/18-19	10	District Treasury, Puri	--	4688659.00
10	75/18-19	9	Sub-Treasury, Bonai	--	7200.00
11	78/18-19	12	District Treasury, Dhenkanal	--	1321337.00
12	80/18-19	11	District Treasury, Sundargarh	--	879331.00
13	83/18-19	12	District Treasury, Deogarh	--	1289000.00
14	84/18-19	12	District Treasury, Bhadrak	--	408160.00
15	85/18-19	5	Sub-Treasury, Digapahandi	--	15600.00
16	90/18-19	8	District Treasury, Kendrapara	--	1706794.00
Total					28705234.00

APPENDIX- XV

(N.P.S. Contribution)

(Referred to in para 3.16)

Sl. No.	I.R. No.	Para No.	Dist Try/Spl Try/Sub-Try	Name	Design.	Arrear DA paid (in Rs.)	Period of Arrear DA	NPS contribution on due but not deducted (in Rs.)
1	09/18-19	05	Sub-Treasury, Titilagarh	M.K. Biswal	Sr. Cl.	27199.00	Differential pay & allowance of 7 th CPC	2720.00
				B. Jani	Sr. Cl.	26254.00		2625.00
				T. Jal	Sr. Cl.	29814.00		2981.00
2	22/18-19	09	District Treasury, Balasore	S. Ghadei	Add. T.O	174322.00	69729.00	6973.00
				Miss R. Das	Sr. Cl.	72929.00	29172.00	2917.00
				Debasis Sahoo	Sr. Cl.	72385.00	28954.00	2895.00
				Smt. N.N. Nayak	Sr. Cl.	74657.00	29863.00	2986.00
				Sri. K. Ku. Biswal	Jr. Cl.	59070.00	23628.00	2363.00
				Sri. J. Ku. Singh		70480.00	28192.00	2819.00
Total:-						607110.00	209538.00	29279.00

END