



**OFFICE OF THE ACCOUNTANT GENERAL (A&E),
ORISSA : BHUBANESWAR**

**Report on the Annual Review
on the working of Treasuries
in Orissa
2009-2010**

PREFACE

The Annual Review report on the working of the Treasuries in ORISSA for the year 2008-09 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 & Organisational Set up

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

- Part-III Irregularities noticed during local inspection of Treasuries.

The review is intended to draw the attention of State Government and Departmental authorities mainly to the delays in rendition of Accounts, short comings in maintenance of initial accounts, other defects noticed during the course of compilation of accounts and also irregularities noticed during local inspection of the Treasuries.

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.

(SUPARNA DEB)
Accountant General

Bhubaneswar

Dated the , 2010

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**Report on the Annual Review on the working of Treasuries in ORISSA for the
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REVIEW REPORT

ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES IN ORISSA FOR THE YEAR 2009-2010

PART-I

Introductory:

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

On behalf of Govt. of Orissa, all moneys are collected, disbursed and accounted for through the treasuries. The paramount responsibilities for proper and effective functioning of the system are bestowed upon the Treasuries. Any failure on part of the treasuries would undermine the fiscal management of the state. With a view to ensuring proper working of the treasuries, the Accountant General (A&E), Orissa conducts regular inspection of the Treasuries every year and brings out an Annual Report summarising the results of such inspection. The present Annual Report on the working of the Treasuries for the year 2009-10 has been prepared incorporating brief analysis of the deficiencies & irregularities noticed during compilation of accounts in the Office of the Accountant General (A&E), Orissa and those noticed during inspection of the Treasuries.

Some of the deficiencies and irregularities though reflected in the earlier Reports repeatedly, have not yielded tangible results which do not exhibit a healthy financial management by the Treasuries.

1.2. Organisational set up:

In Orissa, there are 30 District Treasuries, 8 Special Treasuries and 127 Sub-Treasuries during the year 2008-09, a list of which is given in Annexure -‘A’ These Treasuries are administratively controlled and supervised by the Director of Treasuries and Inspection, Orissa Bhubaneswar.

However, with a view to improving the financial reporting and management of the State Govt., reduction in number of DDOs for better control of the state Govt. staff, timely rendition of accounts, minimizing the difference in the cash balance (State RBD) as per the books of AG. and CAS, Nagpur, clearing of various items of suspense including Treasury & O.B suspense and better coordination and synergy between computerisation of the treasuries and that of V.L.C. in A.G’s. Office, State Govt. have, in the meanwhile, completed treasury computerisation in respect of 164 District Treasuries /Special Treasuries/Sub Treasuries, the details of which are depicted in Annexure-‘A’. The computerized Treasury system is controlled by the Orissa Treasury Management system at Bhubaneswar.

1.3. **Disposition of Treasury staff**

The position of Treasury personnel for the last 4 successive years is as under.

Year	Sanctioned strength	Men-in position	Trained	Untrained
2005-06	899	765	658	107
2006-07	911	748	635	113
2007-08	906	733	623	110
2008-09	913	693	609	84

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

PART-II

Important omissions, lapses and irregularities noticed during the course of accounting of the initial records rendered by the Treasuries.

2.1. **Delay in rendition of Accounts.**

A review of the position of submission of monthly accounts by the Treasuries during the year 2009-10 revealed that despite several instructions, late submission of accounts continued to prevail in the Treasuries during 2009-10 also and average delays ranged from 1 to 9 days and 1 to 10 days in respect of 1st and 2nd list of accounts respectively.

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

2.2 **Requisition for correction of Accounts :**

There were as many as number of requisitions for corrections of accounts received during the year 2009-10 from Treasuries as shown in **Annexure-E**. This indicates that proper care was not taken in preparation of initial accounts at the treasury level in conformity with codal provisions.

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

A balance of Rs. 10,00,000/-under charges and Rs. 2782/- under Receipts are outstanding till 3/2009(P) Account. The suspense are neither avoided nor minimised. Had the Treasuries been more careful while submitting the accounts, such omissions could have been avoided. The matter has been reported to the Treasury Officers / DDOs and Director of Treasuries and Inspection, Orissa ,Bhubaneswar from time to time by this office. (Annexure F(i) & F(ii)).

2.4 Non-Submission of Paid Vouchers.

In the course of compilation of Treasury accounts, it was noticed that in a number of cases, the paid vouchers were not submitted along with payment schedules which resulted in accumulation of objection Book suspense of this office. The accounts, thus, failed to present a correct picture of the State of affairs and fraudulent drawals, if any, from the Treasuries remained undetected. A Statement of such wanting paid vouchers for the year 2009-10 is shown in **Annexure-‘G’**.

In this connection provisions of SR-31 to 34 of OTC may be followed which elaborate the procedure regarding submission of Accounts and in all cases intentional/deliberate delay in submission of vouchers with list of payments should be discouraged.

2.5 Failure to check arithmetical accuracy:

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

2.6 Non- Submission of Plus & minus memoranda :

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

But in most of the occasions, the Treasuries failed to furnish the Plus minus memoranda either for the entire financial year or part there of, in the absence of which it was not possible to check the correctness of the Deposit accounts and PL Accounts maintained by this office. The deficiency has repeatedly been reflected in the I.Rs but no fruitful result achieved.

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

During review, it was noticed that till 31.5.2010 all the Treasuries failed to submit the A.B.Cs for the year 2009-10 which contravenes the provisions of SR-479 of OTC. As a result, Treasury wise reconciliation of balances under the Head of Account “8443-Civil Deposit”/”8448-Deposits of Local Funds” could not be fairly conducted.

2.8 Wrong inclusion of transactions under GPF(State)

Receipt and payment relating to other major heads/minor heads of accounts were found misclassified by the Treasuries under the head of A/c “ 8009- GPF”-101-GPF(State) inspite of proper classification given on the body of the chalans/ vouchers by the Drawing and Disbursing Officers. This causes difficulties and delay in accounting of such transactions under respective Head of Accounts. The debits pertaining to AEIPF(TPF) were mostly misclassified by the Treasuries under 8009-GPF(State). In spite of repeated mention in the Review Reports the position has not improved and misclassification of AEIPF(TPF) continues. An amount of Rs. 1,01,92,122/- pertaining to AEIPF (TPF) during 2009-10 had been booked under 8009-State P.F. An illustrative list containing some cases of such misclassification during 2009-10 is given in **Annexure- J**.

2.9 Passing of incomplete chalans by the Treasuries under 8009- GPF/ 7610- HBA/ 7610-MCA:

Details viz., complete Head of Account, name of the depositor, purpose of depositing the amount etc. are required to be noted in the respective columns of the chalans, in the absence of which it is not possible to account for the deposited amount under the correct Head of Account. Scrutiny of chalans relating to GPF. Deposits / HBA /MCA recoveries revealed that some chalans did not contain the name of the subscriber, GPF A/C No. and the period to which the deposit / recovery relates etc. In absence of these relevant particulars, the amount so deposited could not be properly accounted for and remained under suspense head. Thus, the accounts of the subscribers/ Loanees do not reflect a correct and true picture of their deposits /recoveries as the case may be. Instances of a few such cases are given in **Annexure-K**. The Treasuries should be more meticulous while scrutinizing and passing of chalans.

2.10 Non- submission of schedules/ Challans in support of GPF / HBA /MCA recoveries.

As per Codal provisions, all schedules/ Chalans in support of provident Fund / HBA/ MCA/ recoveries must accompany the salary voucher / receipt schedule in order to facilitate the posting of the amounts in the respective subscriber’s/ loanee’s account. It was, however, noticed that in many cases, in the absence of relevant schedules/ Chalans, the amount could not be accounted for in the accounts of the respective subscribers/ loanees. This leads to accumulation of missing credits in respect of provident fund, HBA/ MCA accounts. Instances of such cases noticed during the period of report are given in **Annexure-L**.

2.11 Non- Submission of Lapsed Deposits Statements :

At the close of March each year, the Treasury Officers are required to submit a statement of lapsed deposits in accordance with the provisions of SR- 436 of OTC Vol-I, in order to enable the Accountant General’s Office to credit the lapsed amount to Govt. account by transfer entry.

PART-III

Important irregularities noticed during local inspection of Treasuries.

3.1 Status of Inspection :

During 2008-09, 30 district Treasuries 8 Special Treasuries and 52 Sub-Treasuries were inspected by the inspecting staff of the Accountant General (A&E). Details are placed at Appendix-I.

The irregularities and lapses noticed during 2009-10 were brought to the notice of the treasury Officer / 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, Orissa and the Collectors concerned.

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

3.2. Outstanding Paras:

The position of outstanding IRs as on 31.3.2010 relating to different Treasuries / Sub-Treasuries is indicated in **Appendix-II**, to this report. It is seen that as many as 3064 Paras concerning to 689 Inspections Reports from the year 1976-77 onwards are outstanding awaiting final compliance from the Treasuries/ Sub-Treasuries. The negligence in submission of compliance to these IRs and the lack of follow up corrective measure to avoid recurrence of those irregularities defeats the very purpose for which the inspections were conducted. Concerning over the issue, the D.T.I(O) in his Circular No. TP-65/07(pt)/14429(38) dt. 2.7.07 impressed upon and directed all the Treasury Officers to expedite 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 paras.

D.T.I also conducted Triangular Committees Meetings for settlement of Outstanding IR s and paras during 2009-10. Such T.C Meetings were held in respect of 15 Treasuries and a good number of paras belonging to old Inspection Reports were settled.

3.3 Pension related areas

(A) Excess payment of pension & Gratuity :

A test check of the Treasury records relating to pension and gratuity payments revealed that excess payment of pensions and other retirement benefits aggregating to Rs /- were made under different categories /reasons as detailed in the Appendix. Treasury wise list of excess payment made during 2008-09 is enclosed at **Appendix-III**. Considering the magnitude

of excess payments, the Treasuries are required to exercise close scrutiny while passing pension bills.

EXCESS PAYMENT OF PENSION & GRATUITY DURING THE YEAR 2009-10

ABSTRACT

1.	Excess payment of pension due to arithmetical inaccuracy	Rs.1,60,373.00
2.	Excess payment due to delayed commencement of reduced pension on account of payment of commuted value of pension.	Rs. 3,39,834.00
3.	Excess payment of pension in favour of family pension due to payment at enhanced rate beyond the stipulated date.	Rs. 3,36,712.00
4.	Excess payment of pension due to allowing inadmissible T.I	Rs. 61,909.00
5.	Excess payment of pension due to double drawal/non adjustment of provisional pension	Rs. 1,77,163.00
6.	Excess payment due to wrong calculation of D.P	Rs. 2,80,477.00
7.	Excess payment of pension due to other miscellaneous reasons.	Rs. 6,11,908.00

Total :

Rs. 19,70,336.00

3.3 (B) Irregular payment of pensionary benefits without exercising proper checks

In a number of cases it was observed that required checks by the TO/ STOs were not exercised properly 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.

3.4 (C) Personal Identification of the pensioners not done periodically.

As required under the provisions of SR-314 of OTC Vol-I, on or after 1st April each year, all the pensioners should be personally identified by the Disbursing Officer with reference to identification documents available in the Treasury/Sub Treasury and a note to that effect recorded in the disbursers half of the PPOs.

As observed, in some of the Treasuries this aspect is neglected which may lead scope for appearance of ghost pensioners and fraudulent drawal of pension. Instances of few such cases are shown in **Appendix IV.**

3.3 (D) Misclassification of pension vouchers paid through Nationalized Banks relating to other States/Central/Railway/Defence

As a matter of accounting principle, Railway Central/Defence and Railway pensions are to be booked under “8658-Suspense Accounts” finally adjustable by Accountant General duly debiting the amount to the CPAO/ concerned Ministry. Similarly, payments made in respect of other State Govt. pensioners are to be classified under “8793-ISS account” finally adjustable by A.G debiting to the concerned State Govt. accounts.

During scrutiny of the bank scrolls/pension vouchers by this office for the period from 4/09 to 3/10 (vide **Appendix-V**) an amount of Rs. 21,79,776/- has been detected as misclassification under state pension head “2071-Pension and other Retirement Benefits”. The above misclassified amount relates to other States, Defence, Railways and Central Civil Pension Payments. Had the Treasuries been meticulous in examining the bank scrolls such misclassifications could have been avoided. This needs more attention.

3.3 (E) Un drawn Pension / unauthorized retention of closed PPOs

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

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

It was however observed that a good no of closed cases had been retained in the Treasuries unauthorisedly and in some cases review of such closed cases was not conducted in the Treasuries for, which the status of all such closed cases could not be fairly ascertained. This contravenes the codal requirements envisaged in SR-319 of OTC.

An illustrative position of some such closed cases are shown below:-

Sl No.	IR No	Para No	Name of the Treasury/Sub Try.	Name of the Pensioner, Pension not drawn w.e.f
1.	79/2009-10	1 (C)	Sub Treasury, Subdega	Sri K.Mangulu, PPO No. 301170 Dt. 02.03.06
	82/2009-10	1 (g)	Sub Treasury, Subdega	Bikram Kerketa, PPO No. 112401 Dt. 21.05.08
				Jasoda Behera, PPO No. 48442 SF Dt. 01.01.07
				Sahin Ekka, PPO No. 327190 SF Dt. 01.05.07
				Biraj Kujur, PPO No. 14258 Dt. 05.04.07
				William Bark, PPO No. 112401 Dt. 01.12.05
				Dharam Sagar Say, PPO No. 42783 AEI, Dt. 28.09.06

3.4 Procedural Irregularities

(A) Reconciliation of Court Deposits

In almost all the Treasuries, the balances appearing under 104-Civil Court Deposit and 105-Criminal Court Deposit under 8443-Civil Deposit are never verified and reconciled with the extracts of Court Registers which is against the requirements provided under SR-444 of OTC. This leaves Treasury balances almost un authentic and unrealistic.

Instances of a few such neglecting Treasuries is shown below:-

Non Reconciliation of Court deposits under 8443 Civil Deposit

SI No	IR. No.	Para No.	Name of the Treasury
1.	84/09-10	3(c)	Dist Treasury, Sundergarh
2.	85/09-10	2(b)	Dist Treasury, Sambalpur
3.	86/09-10	4(c)	Dist Treasury, Nuapada
4.	63/09-10	2(iv)	Dist Treasury, Angul
5.	65/09-10	6(c)	Dist Treasury, Jagatsinghpur
6.	25/09-10	3(d)	Dist Treasury, Cuttack
7.	48/09-10	4	Dist Treasury, Puri
8.	60/09-10	3	Spl Treasury, Jajpur Road
9.	76/09-10	2	Dist Treasury, Boudh

3.4 (B) **Inspection of Strong Room and Issuance of Safety Certificate**

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

3.4 (C) **Annual Verification of Valuables, deposited in the Treasuries**

As provided under S.R 88(c) ibid, sealed packets/bags containing valuables which are lodged by different Drawing Officers in the Treasury for safe custody are required to be verified by the depositing officers in the month of April each year and the fact of such verification noted in the Register of Valuables. At the end of April, the Treasury Officer should review the position and serve notices upon the depositing officer in case the valuables are not verified by him and direct him to take back the valuables within 15 days from the date of receipt of such notice. It was, however, observed that annual verification of sealed packets was neither conducted by the depositors in most of the cases nor any action was taken by the Treasury Officers in this regard resulting unnecessary dumping of many old deposits for years together. Instances of the Treasuries/Sub-Treasuries where most of the sealed packets stood unverified is given in **Appendix-IX**.

3.4 (D) Stamp Account

Huge retention of stamps in the Treasuries

During inspection of Treasuries, it was observed that huge quantity of stamps were retained in the Treasuries far ahead of actual requirements.

B. Also huge quantity of unused OET Stamps and water marked plain papers were kept in the strong room since long. Out of that some category of stamps have also become unserviceable due to prolonged stacking/storage

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

It was also noticed that a sizable quantity of stamps of different other categories were kept in the Treasuries which is in excess of the reasonable requirements of the Treasuries even in near future. No transactions are taking place in respect of those stamps since long. Hence, in order to avoid their becoming unserviceable in course of time, those should be transferred to needy treasuries immediately.

Instances of the position is shown as follows:-

Huge retained stamps/Unserviceable/Un-used/damaged stamps

Sl. No	IR No.	Treasury	Para No.	Unused/Damaged stamps	Huge retention of stamps
1.	84/2009-10	Dist Treasury, Sundergarh	11 (a)	39,61,773/-	
2.	62/2009-10	Spl Treasury, Cuttack	8 (a)	4,21,852/-	2,39,83,807/-
3.	65/2009-10	Dist Treasury, Jagatsinghpur	7	9,69,768/-	14,05,62,130/-
4.	66/2009-10	Dist Treasury, Bhadrak	5 (b)	15,78,933/-	47,27,67,940/-
5.	25/2009-10	Dist Treasury, Cuttack	5 (b)	4,39,48,654/-	70,29,43,514/-
6.	19/2009-10	Spl Treasury, Panposh	6	1,72,85,400/-	24,29,04,011/-
7.	13/2009-10	Dist Treasury, Keonjhar	5 (b)	6,83,252/-	29,65,01,184/-
8.	46/2009-10	Dist Treasury, Kandhamal	3	7,32,670/-	7,35,86,938/-
9.	48/2009-10	Dist Treasury, Puri	3	1,19,93,768/-	49,10,40,978/-
10.	58/2009-10	Dist Treasury, Jajpur	5	9,18,420/-	28,79,06,445/-

Apart from this above huge quantity of damaged stamps are also kept in the strong room which are required to be disposed off/destroyed as per procedure outlined in Orissa Supply and sale of stamps and stamp paper Rules, 1990 and their value written off from the stocks after

obtaining approval of the Finance Department. Effective steps from Government is required in this regard.

3.13. **Non realization of TDS**

The Income Tax is required to be realised from the vendors on the commission/discount allowed to them on stamps as per letter No. DTI(O). It is the duty of the Try/Sub Try Officer to deduct Income Tax at the rate of 10% of the Commission allowed to stamp vendors. The Income Tax so realised should be deposited periodically depending on the local condition but never for a period of more than one month. The amount can be deposited in one chalan within 7 days after the end of the month.

But it was observed that some Treasuries do not follow the practice of deducting tax at source from the stamp vendors and where deducted, the amounts are kept in the personal custody of stamp clerk which is not correct. In this context, it should be borne in mind of the Treasury Officers that failure to deduct TDS may liable them to pay interest @ 1.25% per month under section 201 (A) of IT Act, 1961.

Instances of some Treasuries are given below given below:-

IR No.	Para No.	Name of the Treasury/Sub Treasury
79/09-10	4 (b)	Dist. Treasury Officer, Rayagada
56/09-10	5 (v)	Dist. Treasury Officer, Kalahandi
58/09-10	5 (f)	Dist. Treasury Officer, Jajpur

Pension: -

1. Doubtful irregular drawal of Family Pension

In District Treasury, Khurda, it was observed that two family pensions are being drawn by Smt. Sarojini Pradhan in respect of Late Mahadev Pradhan and Late Kalli Pradhan as detailed below: -

a) 1st Family Pension drawn from District Treasury, Khurda

Smt. Sarojini Pradhan, W/o Late Mahadev Pradhan, PPO No. 35174/SF. Family Pension @ Rs. 1480/- + T.I from 28.01.1999 to 27.01.2006 and thereafter Rs. 1275/- + T.I.

b) 2nd Family Pension drawn from Public Sector Bank.

Smt. Sarojini Pradhan, W/o Late Khalli Pradhan, PPO No. 40043/SF. Family Pension @ Rs. 1713/- + T.I from 04.06.2002 and (date not available) thereafter @ Rs. 12756/-

The matter was commented in Para 1 (vi) of IR-61/2009-2010 of District Treasury, Khurda Clarification is still awaited.

2. Non recovery of License Fee

a) Review of relevant records of District Treasury, Khurda revealed that an amount of Rs. 41,539/- remained unrecovered from 15 nos. of employees since 07/2005 onwards. Year-wise position is shown below: -

Year	Amount
2005-2006	Rs. 34,934.00
2006-2007	Rs. 6,055.00
2009-2010	Rs. 550.00
TOTAL	Rs. 41,539.00

(Ref. Para-12-IR-61/2009-2010 District Treasury, Khurda)

b) **In Special Treasury-II, OLA campus, Bhubaneswar, License Fee as per the following has not been recovered.**

Name	Qr. No.	Amount
M.R.Satapathy, J.C	2RA-17/S, Unit- VIII	Rs. 23,109.00 outstanding since 01/2008

(Para-9 (iv) of IR-32/2009-2010 of Special Treasury No. II, Bhubaneswar)

3. Irregular expenditure on Contingent Bills

a) **Purchase of computer papers worth Rs. 23,962/- without obtaining quotations.**

Scrutiny of Contingent vouchers in District Treasury, Angul revealed that computer papers amounting to Rs. 23,962.00 were purchased from M/s. Swati, Angul without obtaining quotations which defeats the provisions of Rule 96 of O.G.F.R Vol. I.

b) Irregular expenditure of Rs. 29,764/- in hiring vehicles

It was seen that an amount of Rs. 29,764/- had been paid towards hiring of vehicle on different dates to different places without mention of purpose for travel.

(Para-10 (b)-IR-63/2009-2010 of District Treasury, Angul)

4. Irregular drawal of Rs. 40,366/- on Half Pay Leave of Smt. Kumuda Patra, Treasury Officer, District Treasury, Bhadrak

H.P.L from 03.05.2008 to 07.08.2008 (97 days) on Private Grounds of Smt. Kumuda Patra, Treasury Officer/Bhadrak

Period	Full pay	D.A	Total	Due 50%		
				Pay	D.A	Total
03.05.08 to 31.05.2008 (21 days)	21039	2525	23564	10520	1262	11782
06/2008	22490	2699	25189	11245	1350	12595
07/2008	22490	3598	26088	11245	1799	13044
01.08.08 to 07.08.08 (7 days)	5078	812	5890	2539	406	2945
	71097	9634	80731	35549	4817	40366

5. Excess payment of T.I on Pension amounting to Rs. 47,586/-

Sk. Mohammad Salim, holder of PPO No. 118267 was authorized pension @ Rs. 3038/- p.m. without T.I. But while calculating arrear pension from 01.12.2006 to 30.09.2008 an amount of Rs. 27,594/- was calculated towards T.I and paid on 17.10.2008.

Further, from 01.10.2008 to 30.11.2009, T.I @ Rs. 1428/- p.m. was paid to the pensioner.

The above excess payment aggregating to Rs. 47,586/- was commented upon in Para-1 (f) of IR-66/2009-2010 of District Treasury, Bhadrak.

6. Excess payment of pension for Rs. 47,550/- due to irregular stepping up of pension and family pension

Pursuant to F.D OM No. 27689/F of 09.06.2009, the pensioners who are drawing more than one pension (State) consolidation of pension / family pension shall be calculated separately

and none of the pension shall be stepped up to Rs. 3500/- (minimum pension) if the total of the two is more than Rs. 3500/-.

But, contrary to the instructions of Government in Special Treasury No. I, Bhubaneswar pension and family pension of Smt. Suryamani Sahu, holder of PPO No. 93293/FPR & No. 44255/SF were stepped up to Rs. 3500/- w.e.f. 01.01.2006 each resulting in an excess payment of Rs. 47,550/-

(Para-1 (a) (i)-IR-31/2009-2010 of Special Treasury No. I, Bhubaneswar)

7. Excess payment of pension for Rs. 39,056/- to Sri K.P.Mohanty, holder of PPO No. 46125 AEI

Sri K.P.Mohanty, holder of PPO No. 46125 AEI was in receipt of pension @ Rs. 3406/- + T.I w.e.f 01.07.2004. First pension for the period from 07/2004 to 11/2005 was paid by the Treasury Officer, District Treasury, Keonjhar on 31.12.2005 by adjusting the provisional pension paid from 07/2004 to 10/2005. Monthly pension from 12/2005 onwards were paid by the Treasury regularly.

But, the D.D.O i.e. Administrative-cum-Accounts Officer, O/o the Inspector of Schools credited pension in favour of Sri Mohanty for the months of 11/2005, 12/2005, 02/2006, 03/2006, 05/2006, 06/2006 and 07/2006 amounting to Rs. 39056.00.

(Para-1 (a) of IR-13/2009-2010 of District Treasury, Keonjhar)

8. Payment of Pension to convict of Life imprisonment: -

Scrutiny of pension cases in District Treasury, Kalahandi revealed that Sri M.S.Majhi, Ex-Sevak was convicted of life imprisonment by Hon'ble Court of Law by order No. 39/A and Sri Majhi is in District Jail, Bhawanipatna with effect from 31.05.2005.

The fact of conviction by Court of Law was intimated in August-2005. But pension of Sri Majhi continued to be paid by the Treasury through the Jail Authority till 02/2009 in violation of Rule-6(3) of OCS (Pension) Rules 1992 according to which the matter should have been referred to the Pension Sanctioning Authority before making payment of pension.

Final action in this regard is awaited.

(Para-1 (i) of IR-56/2009-2010 of District Treasury, Kalahandi)

9. Defects noticed in OTMS: -

During inspection on working of the OTMS following defects were noticed.

- i) Invalid Major Head combination invalid grant code, (No Budget classification)
- ii) Bills were passed by the Treasury in absence of Budget provision in the classification entered in the system.
- iii) A number of other contingent bills were included as A.C Bills.
- iv) Closing of accounts in the system was done after submission of Accounts to A.G
- v) The system did not capture D.C Bills against respective A.C Bills

(Para-11 of IR-50/2009-2010 Special Treasury, Berhampur)

(Para-17 of IR-48/2009-2010, District Treasury, Puri)

10. Excess payment of pension amounting to Rs. 26,189/- due to payment of enhanced rate of family pension beyond stipulated date.

In District Treasury, Puri Family Pension at the enhanced rate i.e. @ Rs. 6075/- + T.I was paid to Smt. Bishnupriya Mandia, holder of PPO No. 332495 beyond 65 years of the deceased pensioner resulting in excess payment of Rs. 26,189/- for the period from 06.01.2009 to 30.09.2009.

(Para-1-F of IR-48/2009-2010, District Treasury, Puri)

11. Non obtaining of declaration from pensioners for payment of Fixed Medical Allowance: -

Declaration as to non-availability of C.G.H.S facilities as prescribed by Govt. of India is required to be obtained from the Defence Pensioner/Family Pensioners for payment of Fixed Medical Allowances. But it was observed that Fixed Medical Allowances continued to be paid to the following pensioners without obtaining the declaration.

1. T.Minz	PPO No. DR/9412/76
2. S.K.Rout	PPO No. S/6241/82
3. K.K.Rath	PPO No. S/021568/86
4. A.Soren	PPO No. F/NA/6522/86

5. A.K.Bhoi	PPO No. O/3896/71
6. D.Kaur	PPO No. F/NA/4508/93
7. S.K.Panigrahi	PPO No. S/016317/2000
8. T.Devi	PPO No. F/SF/0205/2001

(Para-1 (f) of IR-19/2009-2010, Special Treasury, Panposh)

12. Excess payment of pension due to wrong calculation of arrear pension on account of revision of pension.

In Special Treasury, Panposh, Scrutiny of arrear payment on pension revealed that while calculating arrear pension excess amount have been paid due to adoption of wrong method. Some of such cases are cited below: -

i) Sri Sobhakar Patel	PPO No. 37365	Rs. 30,543/-
ii) Sri Nirmal Ch. Pradhan	PPO No. 367972	Rs. 66,576/-
iii) Sri Mahendra Kishan	PPO No. 380463	Rs. 26,677/-

(Para-1 of IR-19/2009-2010, Special Treasury, Panposh)

3.3 Non-deduction of Income Tax at source from Pensioner

I.R No. 50/08-09, Para-Z Spl. Treasury No. I, Bhubaneswar.

In the following case it was observed that it was calculated nor deducted from the pensioners.

- (i) Sri B.Mohan, PPO No.
- (ii) Rajkishore Swain- 49718/TS-643

Pension including arrear drawn during 2006-07 in favour of Sri R.K.Swain was 1.12.05 to 30.09.06-adjusting provisional pension of Rs. 30,561.00=Rs. 1,31,675.00 drawn on 19.10.06.

Pension- 10/06 to 02/07 Rs. 83,040.00

Total – Rs. 2,14,715.00

In the following cases Income Tax had not been recovered from the pensioners.

Non-deduction of Tax from Stamp vendors

Sl No	IR No/Year	Name of Try	Para No.	Name	Amount excess paid (Rs.)
1.	79/09-10	Dist. Treasury, Rayagada	4 (b)	Stamp Vendors	
2.	56/09-10	Dist. Treasury, Kalahandi	5 (v)	Stamp Vendors	
3.	58/09-10	Dist. Treasury, Jajpur	5 (F)	Stamp Vendors	
4.	86/09-10	Dist. Treasury, Nuapada	10 (c)	Stamp Vendors	

Non-deduction of Tax from Pensioner

Sl No	IR No/Year	Name of Try	Para No.	Name/ PPO No.	Amount of Pension
	84/09-10	Dist. Treasury, Sundergarh (Income Tax return from pensioners)	1 (F)	1. N.Modesta, 66792	
				2. M.Stela, 866795	
	85/09-10	Dist. Treasury, Sambalpur	1 (h)	1. Dr. D.N.Panda, 382827	
				2. Rabindra Nath Rath, 382812	
				3. Dr. Prafulla Ku. Hota, 382474	
				4. Dr. Lalit Mohan Behera, 377729	
	19/09-10	Spl. Treasury, Panposh		1. Dr. Bidyabati Mishra, 380301	
				2. Dr. Sarat Ch. Mohapatra, 373294	
				3. Dr. Patitapaban Mandal, 52567	
				4. Dr. Nalinikanta Nanda, 665167	
	66/09-10	Dist. Treasury, Bhadrak	1 (h) (i)	Brajakishore Patnaik, 100848	

Other Procedural Irregularities

3.15. Improper maintenance of issue register of Book of Drawals

As per instructions issued in D.T.I's Circular 3376(80) dt. 14.2.75, No. 6810(80) dated 11.4.75, and No. 15127 dated 30.7.83, special care is required to be taken whenever a new Book of Drawal is introduced for an existing office or for an office newly created. For this purpose, a

separate letter in the form of an advice should be sought for in a sealed cover from all such DDOs in whose favour new Books of Drawals are to be issued requesting them to specify the date of first operation of the new Book of Drawal, the commencing bill number and date.

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

3.16. **Improper maintenance of Bill Transit/Token Register/proper account of Tokens neglected**

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

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

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

3.17 **Improper maintenance of Advice/Chalan/Pension encasement Register**

As per SR-386,387 of OTC Vol-I read with G.O.F.D No. 45539/TRA/441/77/F dt. 2.9.77 and No. 2391 dt. 8.9.91, the debit/credit scroll No and date are required to be noted against the corresponding entries made in the Advice/Chalan and Pension Encasement registers to ascertain the correctness of payment or receipt as the case may be.

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

Sl. No	IR No/Year	Para No.	Name of the Try/Sub Try
1	73/2009-10	1 (F)	Dist. Treasury, Balasore
2	77/2009-10	1 (b)	Dist. Treasury, Baripada

3	78/2009-10	1 (c)	Dist. Treasury, Deogarh
4	86/2009-10	1 (c)	Dist. Treasury, Nuapada

Accounts related Areas

3.21 Rolling of unutilized funds under 8443-Civil Deposit-800-Other Deposit

During inspection of the Treasuries it was observed that huge unspent amounts to the tune of Rs. crore has been crores rolling under 800-Other Deposits since long. No steps have, so far, been taken for their re-drawal and utilisation by the DDOs concerned. Those amounts were drawn from the service heads of expenditure in order to prevent from lapse of budget grants.

An illustrative position of such old deposits is shown in detailed below.

Rolling of unutilised funds under 8443-Civil Deposit –800 other deposit

Sl No.	I.R No/ Year	Para No.	Name of the Treasury	Amount kept blocked under 800-other deposit (Rs.)
1.	71/ 2009-10	3	Spl. Treasury, Khurda	Rs. 4615437.75
2.	72/ 2009-10	2	Dist. Treasury, Gajapati	Rs. 3104526
3.	73/ 2009-10	2	Dist. Treasury, Balasore	Rs. 19201291.35
4.	74/ 2009-10	3	Dist. Treasury, Nayagarh	Rs. 3463991.60
5.	75/ 2009-10	4	Dist. Treasury, Dhenkanal	Rs. 3514016
6.	76/ 2009-10	2	Dist. Treasury, Boudh	Rs. 589353
7.	77/ 2009-10	2	Dist. Treasury, Baripada	Rs. 127887.96
8.	78/ 2009-10	2	Dist. Treasury, Deogarh	Rs. 2484764
9.	79/ 2009-10	3	Dist. Treasury, Rayagada	Rs. 2479847
10.	80/ 2009-10	3	Dist. Treasury, Ganjam	Rs. 5855952.22
11.	81/ 2009-10	2	Spl. Treasury, Jeypore	Rs. 1943269
12.	84/ 2009-10	3	Dist. Treasury, Sundergarh	Rs. 8055742
13.	85/ 2009-10	2	Dist. Treasury, Sambalpur	Rs. 29601677.27
14.	86/ 2009-10	4	Dist. Treasury, Nuapada	Rs. 12926661
15.	13/ 2009-10	3 (a)	Dist. Treasury, Keonjhar	Rs. 8368411
16.	14/ 2009-10	3	Dist. Treasury, Bolangir	Rs. 8554422
17.	25/ 2009-10	3	Dist. Treasury, Cuttack	Rs. 196249333
18.	29/ 2009-10	6	Sub Treasury, Burla	Rs. 13287794
19.	31/ 2009-10	2	Spl. Treasury, Bhubaneswar-I	Rs. 2154200000
20.	32/ 2009-10	4	Spl. Treasury, Bhubaneswar-II	Rs. 1813973078
21.	33/ 2009-10	2	Dist. Treasury, Nawrangapur	Rs. 88808699
22.	35/ 2009-10	3	Dist. Treasury, Koraput	Rs. 13315500
23.	43/ 2009-10	7	Dist. Treasury, Baragarh	Rs. 729479
24.	46/ 2009-10	4	Dist. Treasury, Kandhamal	Rs. 7254063
25.	48/ 2009-10	4	Dist. Treasury, Puri	Rs. 11282743
26.	49/ 2009-10	9	Dist. Treasury, Malkangiri	Rs. 1287098
27.	50/ 2009-10	7	Spl. Treasury, Berhampur	Rs. 15160675
28.	54/ 2009-10	2	Dist. Treasury, Sonapur	Rs. 4591001

29.	56/ 2009-10	6 (ii)	Dist. Treasury, Kalahandi	Rs. 266094395
30.	58/ 2009-10	2	Dist. Treasury, Jajpur	Rs. 5349044
31.	60/ 2009-10	3	Spl. Treasury, Jajpur Road	Rs. 634059
32.	61/ 2009-10		Dist. Treasury, Khurda	Rs. 3644420
33.	62/ 2009-10	2	Spl. Treasury, Cuttack	Rs. 87297228
34.	63/ 2009-10	2	Dist. Treasury, Angul	Rs. 23566949
35.	64/ 2009-10	3	Dist. Treasury, Kendrapara	Rs. 767897
36.	65/ 2009-10	6	Dist. Treasury, Jagatsinghpur	Rs. 7423473
37.	66/ 2009-10	3	Dist. Treasury, Bhadrak	Rs. 4648770
38.	67/ 2009-10	3	Dist. Treasury, Jharsuguda	Rs. 14631467
			Total :	Rs. 4861745322.19

Since such diversion of funds from service head of expenditure to Deposit head violates the principles of legislative appropriation, suitable steps may be taken for their re-drawal and utilization at an early date or lapsing those to Govt. Account under the provisions of SR-436 and 498(H) of OTC Vol-I.

3.22 (a) Retention of huge balance in P.L Accounts of Administrators

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

Sl. No.	I.R No.	Para	Treasury	Remarks
1.	80/2009-10	2	Dist. Treasury, Ganjam	Rs. 24,89,57,566/-
2.	86/2009-10	2	Dist. Treasury, Nuapda	Rs. 15,14,75,712/-
3.	03/2009-10	3	Sub Treasury, Khalikote	Rs. 2,44,53,669/-
4.	64/2009-10	2	Dist. Treasury, Kendrapara	Rs. 1,72,99,44,908/-
5.	65/2009-10	4	Dist. Treasury, Jagatsinhgpur	Rs. 6,89,11,325/-
6.	67/2009-10	2 (v)	Dist. Treasury, Jharsuguda	Rs. 13,69,48,783/-
7.	46/2009-10	2	Dist. Treasury, Kandhamal	Rs. 11,54,10,581/-
8.	54/2009-10	1	Dist. Treasury, Sonapur	Rs. 4,27,76,840/-
9.	58/2009-10	4	Dist. Treasury, Jajpur	Rs. 8,62,97,990/-
10.	71/2009-10	2	Spl. Treasury, Khurda	Rs. 57,30,00,000/-

3.22 (b) Non - closure of in-operative personal ledger Account

As provided under Note-2 below SR-423 of OTC-I all the P.L. accounts remaining in-operative for 3 full financial year shall be closed automatically and the balance shall be transferred to Govt. account by means of transfer entry in the Office of the A.G.(A&E). For such purposes, the unused cheque books remaining with the Administrators should be brought back

and cancelled, the agreement of balances between the Administrators and the Treasury should be agreed upon and a proposal for transferring the balances to the source head of Account should be submitted by the Treasuries to the A.,G(A&E)

But it was observed that huge balances have been kept rolling idle for years together which amounts to gross financial irregularity and no efforts are made for final closure of such Accounts. This needs attention of higher authorities. A few example of such P.L. account is given below.

Non-closure of In-operative P.L.Accounts

Sl. No	IR.No	Para No.	Name of the Treasury/sub Treasury	Name of the Administrator
1.	84/2009-10	6 (e)	Dist. Treasury, Sundargarh	Collector, Sundergarh, A.S.C.O (Survey), Sundergarh
2.	86/2009-10	2 (F)	Dist. Treasury, Nuapada	Headmistress, S.T.S, Nuapada
3.	63/2009-10	5 (F)	Dist. Treasury, Angul	Forest Ranger College
4.	65/2009-10	4 (e)	Dist. Treasury, Jagatsinghpur	A.S.C.O, Jagatsinghpur
5.	13/2009-10	4	Dist. Treasury, Keonjhar	Collector (C.S.O), Headmistress, B.N.H.S, Anandapur
6.	48/2009-10	2 (a)	Dist. Treasury, Puri	Soil Conservation Officer, Puri Collector, Puri
7.	49/2009-10	5	Dist. Treasury, Malkangiri	P.D.P.S, CADA A.S.C.O, Chitrakonda
8.	72/2009-10	5	Dist. Treasury, Gajapati	Spl. Planning Authority, Parlakhemundi
9.	77/2009-10	5	Dist. Treasury, Mayurbhanj	Collector, Mayurbhanja Soil Conservation Officer, Baripada Headmistress, S.T.S, Paripada

3.23. Issue of CTR/CTI neglected

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

discrepancies between the Treasury and Divisional Accounts remain unreconciled. Instance of a few defaulting Treasuries are given in **Appendix-X II**

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

3.24 **Irregular honouring of A.C Bills**

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

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

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

Instances of a few such Treasuries is shown below:-

Sl. No.	IR No.	Para No.	Name of the Treasury
1.	71/2009-10	4	Spl. Treasury, Khurda
2.	72/2009-10	3	Dist. Treasury, Gajapati
3.	73/2009-10	5	Dist. Treasury, Balasore
4.	75/2009-10	5	Dist. Treasury, Dhenkanal
5.	76/2009-10	8	Dist. Treasury, Boudh
6.	77/2009-10	3	Dist. Treasury, Baripada
7.	78/2009-10	4	Dist. Treasury, Deogarh
8.	80/2009-10	8	Dist. Treasury, Ganjam
9.	84/2009-10	4	Dist. Treasury, Sundergarh
10.	86/2009-10	3	Dist. Treasury, Nuapada

3.26 **Loss of Revenue due to Less recovery/non-recovery of standard licence fees of Govt. quarters**

Instances of less recovery/non-recovery of standard licence fees of Govt. quarters were noticed during inspection of Treasuries which have been incorporated in the inspection reports. This has resulted in loss to the Govt.

IR No.	Para No	Treasury	Amount involved
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25/08-09		Dist Try Bolangir	Rs.20,120.00
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Miscellaneous Irregularities

4. **Maintenance of GPF Accounts:-**

GPF Accounts of the State Govt. employees inclusive of class-IV employees are being maintained in the O/o- the AG (A&E). Besides procedural irregularities such as non-submission of schedules/chalans/misclassification of GPF vouchers, some irregularities are noticed during inspection of Treasuries /as well as in the office at the file of compilation of GPF accounts. Some of those are illustrated below.

Deputy Accountant General (Accounts)

ANNEXURE & APPENDICE