



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

**Report on the Annual
Review on the working of
Treasuries in Odisha
2011-2012**

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Part – I

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PREFACE

The Annual Review report on the working of the Treasuries in **ODISHA** for the year 2011-2012 is prepared as required under paragraph 20.17.11 of Manual Standing Orders (A&E) Vol-I. The Report contains 3 (three) parts.

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

Pr. Accountant General

Bhubaneswar

Dated the , 2012

**Report on the Annual Review on the working of Treasuries in ODISHA for the year
2011-2012**

Highlights

01. Debits relating to AEIPF (TPF) wrongly booked under the Major Head 8009-GPF-101 GPF (State) **(Para 2.5)**
02. Wanting DC Bills against advances drawn in AC Bills. **(Para 2.11)**
03. Outstanding Pension claims awaiting reimbursement from CPAO/Defence/ Railways. **(Para 2.12)**
04. IRs & Paras relating to Treasury Inspection unsettled awaiting Compliance. **(Para 3.2)**
05. Excess payment of pensionary benefits paid to the pensioners awaiting recovery. **(Para 3.3 A)**
06. Heavy stock of stamps including unserviceable and damaged Stamps. **(Para 3.4 D)**
07. Incom Tax not deducted from stamp vendors. **(Para 3.4 E)**
08. Rolling of huge balance under 8443- Civil Deposit-800-Other Deposits. **(Para 3.5 A)**
09. Retention of huge balance in the P.L. Accounts of the Administrators. **(Para 3.6 A)**
10. Inoperative P.L. Accounts not closed after the stipulated periods. **(Para 3.6 B)**

ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES IN ODISHA FOR THE YEAR 2011-2012

PART-I

Introductory :

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

On behalf of Govt. of Odisha, all moneys are collected, disbursed and accounted for through the Treasuries. The paramount responsibility for proper and effective functioning of the system are bestowed upon the Treasuries. Any failure on part of the Treasuries would undermine the fiscal management of the State. With a view to ensuring proper working of the Treasuries, the Pr. Accountant General (A&E), Odisha conducts regular inspection of the Treasuries every year and brings out an Annual Report summarising the results of such inspection. The Annual Report on the working of the Treasuries for the year 2011-2012 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. Organisational set up :-

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

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

1.3. Disposition of Treasury staff : -

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

Year	Sanctioned strength	Men-in position	Trained	Untrained
2007-08	906	733	623	110
2008-09	913	693	609	84
2009-10	913	679	599	80
2010-11	917	710	687	23
2011-12	915	743	549	194

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 2011-2012 revealed that despite several instructions, late submission of accounts continued to prevail in the Treasuries during 2011-2012 also. Average delays ranged from 1 to 10 days in respect of 1st and 2nd list of accounts.

The Treasury wise list indicating such delays is given in **Annexure-‘B’**. 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 a large number of requisitions for corrections of accounts received during the year 2011-2012 from Treasuries as shown in **Annexure-C**. 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 ₹ 1778.00 under charges is outstanding till 3/2012Account. Had the Treasuries been more careful while submitting the accounts, such omissions could have been avoided. The matter has been reported to the Treasury Officers / DDOs and Director of Treasuries and Inspection, Odisha, Bhubaneswar from time to time by this office. **[Annexure D-I & II] Annexure-‘D’.**

2.4 Increase in Suspense Balance : -

(a) In the course of compilation of Treasury accounts, it was noticed that in a number of cases, the paid vouchers were not submitted along with payment schedules which resulted in accumulation of **Objection Book Suspense** of this office. The accounts, thus, fail to present a true and fair view of the accounts of the State and fraudulent drawals, if any, from the Treasuries remain undetected. A Statement of such wanting paid vouchers for the year 2011-2012 is shown in **Annexure-‘E’**.

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

2.4 (b) The Treasuries are required to check the correctness of arithmetical calculation of the bills before those are passed for payment as per provisions of Odisha Treasury Code. But it was noticed that the Treasuries failed to exercise such routine checks in the cases illustrated in **Annexure-F**, 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.

2.5 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 ₹3,96,60,746/- pertaining to AEIPF (TPF) during 2011-2012 had been booked under 8009-State P.F. An illustrative list containing some cases of such misclassification during 2011-2012 is given in **Annexure- ‘G’**. Similarly an amount of ₹ 3,86,840/- was wrongly booked under 8009-GPF instead of appropriate Major Heads of Account which is shown in **Annexure – ‘G-II’**.

2.6 Passing of incomplete Challans 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 challans, in the absence of which it is not possible to account for the deposited amount under the correct Head of Account. Scrutiny of challans relating to GPF. Deposits / HBA /MCA recoveries revealed that some challans 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-H**. The Treasuries should be more meticulous while scrutinizing and passing of challans.

2.7 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-I**.

2.8 Non- Submission of Lapsed Deposits Statements :-

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

2.9 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 on 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 is shown in **Annexure – “J - I”**.

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

During review, it was noticed that 22 nos. Treasuries failed to submit the A.B.Cs for the year 2011-2012 as on 31.5.2012 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. Wanting ABC from different Treasury is shown in **Annexure- “J - II”**.

2.11 A.C Bills outstanding for settlement : -

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

It was however noticed that as many as 8537 nos. of A.C Bills amounting to ₹ 62.18 crore are pending for adjustment till March 2012.

2.12 Outstanding pension claims from CPAO New Delhi :-

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

However, during review, it is observed that an amount of ₹ 285,87,271/- remained un-recouped for central pension vouchers submitted to CPAO, New Delhi during the year 2011-12.

Similarly the amount pending with Railways and Defence are ₹ 40,49,671/- and ₹2,32,95,387/- respectively during the year 2011-2012. The quantum of pension vouchers remained un-recouped is shown in **Annexure –K**.

PART-III

Important irregularities noticed during local inspection of Treasuries

3.1 Status of Inspection :-

During 2011-2012, 30 district Treasuries 8 Special Treasuries and 97 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 2011-2012 were brought to the notice of the Treasury Officers / Sub-Try Officers concerned through Inspection Reports issued by this office. Copies of Inspection Reports have also been sent to the Director of Treasuries and Inspection, Odisha and the District Collectors concerned.

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

3.2. Outstanding Paras : -

The position of outstanding IRs as on 31.3.2012 relating to different Treasuries / Sub-Treasuries is indicated in **Appendix-II**, to this report. It is seen that as many as 2468 Paras concerning to 588 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, Odisha also conducted Triangular Committee Meetings for settlement of Outstanding IR s and paras during 2011-2012. Such T.C Meetings were held in respect of 14 Treasuries and a good number of paras belonging to old Inspection Reports were settled.

3.3 Pension related areas

(A) Excess payment of Pension and Gratuity : -

A test check of the Treasury records relating to pension and gratuity payments revealed that excess payment of pension and other retirement benefits aggregating to ₹12,42,415/- were made under different categories /reasons as detailed in the Appendix. Treasury wise list of excess payment made during 2011-2012 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
2011-2012 ABSTRACT**

Sl. No.	Reasons For Excess Payment	Amount
1.	Excess payment of pension due to arithmetical inaccuracy.	₹ 92,715.00
2.	Excess payment due to delayed commencement of reduced pension on account of payment of commuted value of pension.	₹ 2,05,854.00
3.	Excess payment of pension in favour of family pension due to payment at enhanced rate beyond the stipulated date.	₹ 80,630.00
4.	Excess payment of pension due to allowing inadmissible T.I.	₹ 9,954.00
5.	Excess payment due to non-adjustment / non-regularisation of CVP.	₹ 22,48,784.00
6.	Excess payment of pension due to other miscellaneous reasons.	₹ 60,938.00
Total :		₹ 26,98,875.00

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 TOs / 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.

a) Excess payment due to wrong consolidation of family pension : -

Pension @ ₹ 2412 + T.I per month was authorised in favour of Khokan Chandra Dey, PPO No. 364642 from 01.11.06. But at the time of payment of pension from 01.11.06 to 30.04.2009, 50 % pension treating as DP @ ₹ 1206.00 alongwith T.I. was wrongly allowed in addition to normal pension + T.I by Sub-Treasury Officer Barbil led excess payment to the tune of ₹ 51,454.00.

However out of the said excess paid amount, an amount of ₹ 11,454.00 had been recovered from monthly pension of January 2011 to June 2011, leaving a balance amount of ₹40,000/- to be recovered.

[IR – 44 / 11-12 Para 1(c) of Sub-Treasury Barbil]

b) Non-adjustment of C.V.P amounting to ₹ 3,20,607.00 :-

Provisional commuted value of pension was paid to the following pensioners but not adjusted due to non-obtaining of authority from Pr. AG (A&E) even after two years of payment of provisional CVP.

1.	Sri Debaraj Swain,	PPO No.	393049	₹ 1,43,008.00
2.	Sri Birabar Joshi,	PPO No.	391320	₹ 1,77,599.00
Total				₹ 3,20,607.00

[IR No – 117 Para 1(a) Dist-Treasury Boudh]

(c) Excess payment of TI on pension due to wrong calculation :-

Sri Kartik Ch. Debgoswami, PPO No. 401418 was authorised pension of ₹ 4485/- + T.I w.e.f. 01.10.2011. During calculation of 1st pension payment, T.I @ 58 % was erroneously calculated from 01.07.11 resulting excess payment of TI for three months (07 / 11 to 09 / 11) amounting to ₹ 7,806.00.

[IR No – 132 / 11-12 Para 1(a) Sub-Treasury Nilagiri]

(d) Excess payment of pension of ₹ 16,007.00 due to short deduction of commuted portion :-

Sri Prasad Kumar Das, PPO No. 393679 was paid commuted value of pension amounting to ₹ 1,12,591.00 provisionally on 24.02.07 by the DDO, Principal SCS College, Puri with commuted portion as ₹ 598/- per month. But the authority for same amount was issued by Pr. AG (A&E) on 14.07.11 with commuted portion as ₹ 897.00 per month. Due to less deduction of CP (₹ 897.00 - ₹ 598.00) ₹ 299.00 per month wef 24.02.07, excess of ₹ 16,007.00 was made upto 30.09.11.

[IR No – 98 Para 1(b) Dist-Treasury Puri]

(e) Non-recovery of ₹ 1,40,191.00 out of inadmissible CVP of ₹ 1,91,418.00 from Sri R. B. Das, PPO No. 368994 :-

AG (A&E) Odisha, Bhubaneswar had intimated the Treasury Officer, Spl-Treasury Berhampur Vide Letter No. Pen-16 / PR-1827 / 07-08 / 861 dt. 09.12.2009 to direct Sri R. B. Das, PPO No. 368994 to deposit the CVP amount of ₹ 1,91,418.00 or recover the amount from T.I. Only an amount of ₹ 51,227.00 had been recovered from Sri Das as on 31.10.2011 leaving a balance of ₹ 1,40,191.00.

[IR – 101 Para 1(e) Spl-Treasury Berhampur]

(f) Irregular payment of CVP of ₹ 11,34,706.00 :-

Provisional CVP of ₹ 11,34,706.00 was paid to Sri Pruthusa Mishra, Retired Authorised Officer, Special Court, Bhubaneswar by the P.S.A (Special Secretary to Govt, Home Department, BBSR) Vide Bill No.19 dt. 16.05.2011. But his application for CVP was returned by the Pr. AG (A&E) to P.S.A. Vide Letter No Pen-I-PR-264 / 11-12 / 1736 dt. 29.06.2011 and full pension of ₹ 28,850/- + T.I. per month was authorised by Pr. AG (A&E) in favour of Sri Mishra. The PSA had been directed to intimate the mode of recovery of excess payment of CVP.

It was noticed in the case file of Sri Mishra that the Treasury Officer, Dist-Treasury Cuttack had released pension of ₹ 17,310.00 with adjustment of ₹ 11,540/- (commuted portion) for the month of 08 / 11 and 09 / 11. No correspondence was made either with the PSA (Spl. Secy. to Home Deptt.) or with the Head of Office i.e. Special Judge, Special Court, Bhubaneswar regarding regularization of provisional paid CVP amounting to ₹ 11,34,706.00 as instructed by Pr. AG (A&E), Odisha.

[IR – 70 / 11-12 Para 1(d) Dist-Treasury Cuttack]

(g) Non-recovery of excess payment of ₹ 1,21,204.00 :-

Sri Pradip Kumar Das, a Defence pensioner PPO No. 031966 / 04 was paid excess amount of ₹ 1,51,204.00 which was detected by the Treasury Officer, Spl-Treasury, Bhubaneswar No 1 and recovery @ ₹ 1000/- per month was affected since 02 / 2009. As on

date of inspection (16.08.11) only ₹ 30,000/- had been recovered leaving a balance of ₹ 91,204.00.

[IR 59 / 11-12 Para 1(a) Spl-Treasury Bhubaneswar No 1]

(h) Payment of family pension at enhanced rate beyond stipulated date resulting excess payment of ₹ 16,959.00 :-

As per noting on the PPO No. 42909 S(F) in favour of Smt. Saudamini Debta w/o Late Nandalal Debta, family pension at enhanced rate of ₹ 5424/- pm + T.I was to be paid to her upto 04.12.2010 and thereafter at normal rate of ₹ 3500/- + T.I P.M till marriage or death whichever is earlier.

But it was observed that family pension at enhance rate was continued upto 05 / 2011 beyond stipulated date of 04.12.2010 which resulted excess payment of ₹ 16,959.00.

[IR – 78 Para 1 (a) Sub-Treasury Padampur]

(i) Excess payment of ₹ 12,600/- due to wrong calculation :-

Sri Govinda Chandra Dash, PPO No. 373005 was authorised pension @ ₹ 4200/- pm + T.I wef 01.08.07. He was paid an amount of ₹ 1,75,728/- towards provisional CVP on 26.10.2007 as intimated by Director of Agriculture, Vide NDC No. 4046 dt. 19.06.2008. At the time of calculating 1st pension from 01.08.07 to 06 / 2008 the reduced rate of pension was not properly taken into account as a result ₹ 12,600/- was paid excess.

[IR No – 19 Para 1(a) Sub-Treasury Sohela]

(j) Excess payment of ₹ 26,785/- due to irregular revision of pension :-

Sri Nabin Kumar Rath, PPO No. 30654 / SP was in receipt of pension @ ₹ 2500/- pm + T.I wef. 01.12.1996. As per Govt. of Odisha, Finance Department OM No. 3667 / F dt. 19.01.09 his pension should have been revised to ₹ 5650/- pm + T.I (2500 x 1.86 + 40 %

weight age on pension). But his pension was revised to ₹ 6750/- by the Sub-Treasury Officer Titilagarh resulting excess payment of ₹ 26,785/- as on 05 / 2011.

[IR – 36 / 11-12 Para 1(a) Sub-Treasury Titilagarh]

(k) Excess payment of ₹ 17,794/- due to non-deduction of commuted portion from basic pension : -

Provisional C.V.P. amounting to ₹ 1,37,379/- was paid to Smt. Sushila Sahu, PPO No. 388770 SP vide Dist-Treasury Bolangir TU No. 1469 of 10.10.09 as intimated by the Executive Engineer, MI. Division, Bolangir vide NDC Letter No. 3002 dt. 27.10.10. But at the time of calculating 1st pension payment, for the period from 01.03.09 to 31.10.09, the commuted portion was not accounted for which led to excess payment of ₹ 17,794/-.

[IR – 36 / 11-12 Para 1(b) Sub-Treasury Titilagarh]

3.3 (C) 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 un-authorisedly 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 and undrawn pension cases are shown below:-

Sl.No.	IR. No.	Para No.	Try / Sub-Try	Name of Pensioners, Pension not drawn wef.	
1.	90 / 11-12	1 (C)	Dist-Try, Keonjhar	(I) Chatram Majhi	10 / 2007
				(II) Dhubali Naik	01 / 2007
				(III) Satyabhama Barik	01 / 2006
				(IV) Dhoni Dei	05 / 2007
				(V) Draupadi Mohanta	01 / 2006
				(VI) Labanyabati Das	08 / 2005
				(VII) Sarojini Sur	04 / 2006
				(VIII) Upasi Naik	06 / 2006
				(IX) Sita Munda	02 / 2008
				(X) Malati Mahanty	01 / 2003
				(XI) Khageswar Naik	02 / 2006
				(XII) Labanya Dei	04 / 2004
				(XIII) Manika Naik	06 / 2008
				(XIV) Prafulla kr. Sahani	08 / 2008

3.3 (D) Non conducting of police enquiry in respect of non-appearing pensioners : -

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

Sl.No.	Name and PPO No.	Date of last payment	Try / Sub-Try
1.	Smt. Mitamani Puhan – 27614 SF	04.12.2009	Dist-Try Bhadrak
2.	Smt. Bibhumani Dibya – 14009 SF	06.02.2010	
3.	Sri Ghanashyam Behera - 48303	01.03.2008	
4.	Smt. Santilata Mohanty – 27593 SF	16.04.2010	
5.	Smt. Kanakbala Chakravorty – 28529 SF	08.04.2009	
6.	Sri Nirmal Lal – 43796 SF	09.08.2011	
7.	Sri Upendra Nayak - 37916	02.08.2011	
8.	Sri Bhabani Maharana – 24477 SF	12.03.2010	
9.	Smt. Charulata Swain – 24450 SF	03.07.2008	
10.	Sri Zakir Mahuidin – 22887 SF	18.03.2010	

[IR No- 115 / 11-12 Dist-Treasury Bhadrak]

Also, in some Treasuries, Personal identification of Pensioners was not done in contravention of SR-278 of OTC Vol-I. Some of the examples find place in **Appendix-IV**.

3.3 (E) Payment of lost currency of GPO authority : -

GPO No.167400 / GO of 04 / 2010 amounting to ₹ 2,07,075/- issued Vide Pen-7516 / 09-10 / 404 dt. 21.05.2010 in favour of Sri Bhikari Charan Sahu was encashed on 26.05.2011 after one year i.e. after expiry of the validity of the authority.

[Para 1(d) IR No- 77 / 11-12 Dist-Treasury Bargarh]

3.3 (F) Non-adjustment of Provisional D.C.R.G : -

In the following cases it was observed that provisional DCRG sanctioned and paid had not been adjusted even after 10 years of retirement which is a serious deviation of codal procedure.

IR No.	Para	Try / Sub-Try	Name & PPO No.	Amount	Date of retirement
02 / 11-12	2 (d)	Sub-Try Khariar	Digambar Harijan, PPO- 41733 / AEI	₹ 60,618/-	31.08.2003
			Amruta Bachha PPO- 4055 / AEI	₹ 73,900/-	01.10.2002
			Dwajamani Singh Babu PPO- 46321 / AEI	₹ 53,650/-	31.12.2003
			Gopal Ch. Pandey PPO- 43218 / AEI	₹ 77,200/-	30.09.2003
117 / 11-12	1 (b)	Dist-Try Bargarh	Purna Chandra Dhala PPO- 69231	₹ 2,83,960/-	-

3.3 (G) Retention of Time barred GPO authority :-

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

Retention of Time barred GPO Authority

Sl.No.	IR. No.	Para	Try	Pensioner with PPO No.	Amount
1.	132 / 11-12	2	Sub-Try Nilagiri	(i) Smt. Arati Mahapatro GPO – 7286 of 10/10	₹ 1,25,000.00
				(ii) Dayasankar Mohapatro GPO – 7283 of 10/10	₹ 1,25,000.00
				(iii) Khagendra Pattnaik GPO – 3877 of 10/09	₹ 44,385.00
2.	118 / 11-12	2 (b)	Dist-Try Deogarh	Shiba Prasad Biswal A/c No. 0060750 P(S) Authority – 1288 / 2011 Dt. 11.07.2011	₹ 82,55.00
3.	116 / 11-12	4 (b)	Dist-Try Angul	(i) Late Sankarsan Sahu A/c No. 24494 MSD(O)	₹ 2,053.00
				(ii) P.K. Dala Behera A/c No. 31759 P(O)	₹ 1,64,985.00
				(iii) Lalit Dhada No. 20180 PH (O)	₹ 3,35,007.00
				(iv) Miss B. Dash No.13957 CD P(O)	₹ 11,17,097.00
4.	103 / 11-12	1 (c)	Dist-Try Jharsuguda	S.L. Mishra A/c No. 0081433 P(S)	₹ 11,939.00
5.	131 / 11-12	2	Sub-Try Soro	Mahendra Kr. Nath GPF A/c No. 42610 GA(O)	₹ 58,286.00

3.4 Procedural Irregularities noticed during Treasury Inspection.

(A) (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 were never verified and reconciled

with the extracts of Court Registers which is against the requirements provided under SR-444 of OTC. This exhibits Treasury balances almost unauthentic and unrealistic.

Instances of a few such neglecting Treasuries is shown in **Appendix-V**.

(b) In District Treasury, Angul it was noticed that the following amounts were shown reduced under 8443-Civil Deposits after sending the Lapsed Deposit statements to AG. As per Note-2 of SR 423 (ii) OTC Vol-I, the amount should have been reduced only after intimation of AG (A&E) regarding transfer credit of the balance.

101-Revenue Deposit	₹ 4,31,421.00
103-Security Deposit	₹ 9,10,350.00
800-Other Deposit	₹ 1,05,32,824.00

[Para 3(g) IR No- 116 / 11-12 Dist-Treasury, Angul]

Similarly in District Treasury, Keonjhar following amounts have been reduced from 8443-Civil Deposit.

101-Revenue Deposit	₹ 5,46,414.00
-do-	₹ 41,68,654.00

[Para 4 (b) IR No- 90 / 11-12 of District Treasury, Keonjhar]

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-VI**.

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-VII**.

3.4 (D) Stamp Account

(a) Huge retention of stamps in the Treasuries : -

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

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

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

It was noticed that a sizable quantity of stamps of different other categories were kept in the Treasuries which is in excess of the reasonable requirements of the Treasuries even in

near future. No transactions 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. Details are exhibited in **Appendix - VIII**.

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

3.4 (E) 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) Cir. No. Stamps-105/2009/13109 (104) Dt. 14.08.2009. It is the duty of the Try/Sub-Try Officers 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 not beyond a period of one month in any case. The amount can be deposited in one Challan 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. Some examples are as below :-

Sl.No.	IR No	Para	Treasury/Sub Treasury	Amount
1.	39/11-12	15(F)	Sub Try, Athamallik	₹ 2,045/-
2.	60/11/12	5(D)	Spl Try, Panposh	₹ 1,560/-
3.	104/11-12	7(D)	Dist Try, Khurda	₹ 5,68,809/-
4.	110/11-12	3(B)	Dist Try, Jajpur	₹ 1,06,591/-
5.	117/11-12	8(G)	Dist Try, Boudh	₹ 4,755/-
6.	127/11-12	3(E)	Dist Try, Gajapati	₹ 39,621/-
7.	128/11-12	8(D)	Dist Try, Ganjam	₹ 1,804/-
TOTAL				₹ 7,25,485/-

3.4 (F) 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-IX**.

3.4 (G) Improper maintenance of Bill Transit/Token Register/proper accountal of Tokens :-

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

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

3.4 (H) Improper maintenance of Advice/Challan/Pension enfacement Register : -

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

It is observed that most of the treasuries do not follow above codal provisions which may lead to system failure. A few instances are exhibited in **Appendix-XI** (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)

Accounts related Areas

3.5 (a) 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 which Civil Deposits upto the financial year 1999-2000 are allowed to lapse by 3/2011 and Civil Deposit from 2000-01 to 2004-05 should have been lapsed by 3/2012 and necessary adjustment entries made.

Contrary to the above order of the State Government it was observed that huge balance to the tune of ₹ 312.18 crore has still been rolling under 800-Other Deposit for a long period and no step has been taken by the concerned authorities to curbe the balance.

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

Rolling of unutilized funds under 8443 -C.D – 800 – Other Deposit.

Sl.No.	IR. No.	Para	Name of Treasury	Amount kept blocked under 800-Other Deposit
1.	134 / 11-12	2	Dist-Try Kendrapara	₹ 70,557.00 (since 21.12.98)
2.	128 / 11-12	6	Dist-Try Ganjam, Chhatrapur	₹ 58,55,952.00
3.	127 / 11-12	5	Dist-Try Gajapati	₹ 4,91,425.00
4.	123 / 11-12	1	Dist-Try Rayagada	₹ 50,02,596.00
5.	122 / 11-12	4	Dist-Try Sundargarh	₹ 80,55,742.00
6.	121 / 11-12	4	Dist-Try Kandhamal	₹ 80,28,193.00
7.	120 / 11-12	2	Dist-Try Mayurbhanj	₹ 1,27,88,796.00 (April 2003)
8.	119 / 11-12	4	Dist-Try Sambalpur	₹ 3,96,80,014.00
9.	117 / 11-12	6	Dist-Try Boudh	₹ 5,89,353.00
10.	116 / 11-12	3	Dist-Try Angul	₹ 1,80,91,991.00
11.	115 / 11-12	3	Dist-Try Bhadrak	₹ 25,839.00
12.	114 / 11-12	4	Dist-Try Kalahandi	(Not updated since 07/2010) ₹ 26,60,94,396.00
13.	112 / 11-12	4	Dist-Try Dhenkanal	₹ 1,05,15,533.00
14.	111 / 11-12	2	Dist-Try Nayagarh	₹ 34,63,992.00
15.	110 / 11-12	2	Dist-Try Jajpur	₹ 53,49,044.00
16.	108 / 11-12	4	Dist-Try Balasore	₹ 1,92,01,291.00
17.	107 / 11-12	7	Spl-Try Cuttack	₹ 8,70,90,566.00
18.	105 / 11-12	5	Dist-Try Sonepur	₹ 36,10,495.00
19.	104 / 11-12	3	Dist-Try Khurda	₹ 61,68,39,163.00
20.	103 / 11-12	4	Dist-Try Jharsuguda	₹ 12,25,372.00
21.	102 / 11-12	4	Spl-Try Khurda	₹ 49,62,978.00
22.	101 / 11-12	3	Spl-Try Berhampur	₹ 39,78,142.00
23.	98 / 11-12	4	Dist-Try Puri	₹ 1,08,47,280.00
24.	90 / 11-12	4	Dist-Try Keonjhar	₹ 85,14,887.00
25.	77 / 11-12	5	Dist-Try Bargarh	₹ 21,39,252.00
26.	70 / 11-12		Dist-Try Cuttack	₹ 62,92,950.00
27.	69 / 11-12		Spl-Try Bhubaneswar-II	₹ 37,15,87,023.00
28.	60 / 11-12	2	Spl-Try Panposh	₹ 1,20,000.00
29.	59 / 11-12	3	Spl-Try Bhubaneswar-I	₹ 1,60,13,21,774.00
Total				₹ 3,12,18,34,596.00

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

3.6 P.L Accounts

(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 Administrators 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.	IR. No.	Para	Treasury	Amount kept in P.L. Account
1.	134 / 11-12	6	Dist-Try Kendrapara	₹ 13,07,34,044.00
2.	133 / 11-12	4	Dist-Try Jagatsingpur	₹ 5,95,82,469.00
3.	128 / 11-12	4	Dist-Try Ganjam, Chhatrapur	₹ 25,54,77,041.00
4.	127 / 11-12	4	Dist-Try Gajapati	₹ 34,10,84,086.00
5.	123 / 11-12	2	Dist-Try Rayagada	₹ 43,75,14,136.00
6.	122 / 11-12	3	Dist-Try Sundargarh	₹ 17,72,90,500.00
7.	121 / 11-12	4	Dist-Try Kandhamal	₹ 28,36,31,131.00
8.	120 / 11-12	3	Dist-Try Mayurbhanj	₹ 38,80,68,435.00
9.	119 / 11-12	3	Dist-Try Sambalpur	₹ 19,60,43,609.00
10.	118 / 11-12	4 (a)	Dist-Try Deogarh	₹ 6,04,75,995.00
11.	117 / 11-12	3	Dist-Try Boudh	₹ 12,82,85,902.00
12.	116 / 11-12	2	Dist-Try Angul	₹ 15,43,53,348.00
13.	115 / 11-12	2	Dist-Try Bhadrak	₹ 18,32,05,205.00
14.	114 / 11-12	3	Dist-Try Kalahandi	₹ 78,74,16,043.00
15.	112 / 11-12	3	Dist-Try Dhenkanal	₹ 1,56,74,490.00
16.	111 / 11-12	3	Dist-Try Nayagarh	₹ 2,88,25,593.00
17.	110 / 11-12	1	Dist-Try Jajpur	₹ 2,14,86,273.00
18.	109 / 11-12	5	Spl-Try Jajpur Road	₹ 1,07,74,216.00
19.	108 / 11-12	3	Dist-Try Balasore	₹ 14,86,26,633.00
20.	107 / 11-12	3	Spl-Try Cuttack	₹ 13,26,54,546.00
21.	105 / 11-12	4	Dist-Try Sonapur	₹ 7,38,90,775.00
22.	104 / 11-12	4	Dist-Try Khurda	₹ 4,60,02,652.00
23.	103 / 11-12	3	Dist-Try Jharsuguda	₹ 12,04,72,514.00
24.	102 / 11-12	3	Spl-Try Khurda	₹ 34,50,31,195.00
25.	101 / 11-12	2	Spl-Try Berhampur	₹ 7,76,52,642.00
26.	98 / 11-12	3	Dist-Try Puri	₹ 9,83,75,955.00
27.	90 / 11-12	3	Dist-Try Keonjhar	₹ 3,94,13,614.00
28.	81 / 11-12	4	Dist-Try Malkangiri	₹ 53,63,99,229.00
29.	73 / 11-12	3	Dist-Try Nawarangpur	₹ 57,11,09,956.00
30.	77 / 11-12	4	Dist-Try Bargarh	₹ 17,09,78,000.00
31.	70 / 11-12	5	Dist-Try Cuttack	₹ 18,82,38,622.00
32.	69 / 11-12	2	Spl-Try Bhubaneswar-II	₹ 70,99,942.00 (Central Pension Fund)

33.	63 / 11-12	3	Dist-Try Koraput	₹ 25,81,24,568.00
34.	60 / 11-12	3	Spl-Try Panposh	₹ 17,67,29,284.00
35.	59 / 11-12	2	Spl-Try Bhubaneswar-I	₹ 1,01,21,34,172.00
36.	01 / 11-12	3	Dist-Try Nuapada	₹ 14,93,43,574.00
37.	34 / 11-12	3	Dist-Try Bolangir	₹ 7,71,51,202.00
			Total	₹ 7,88,93,51,591.00

3.6 (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 three full financial years shall be closed automatically and the balance shall be transferred to Govt. account by means of transfer entry in the Office of the A.G.(A&E). For such purposes, the unused cheque books remaining with the Administrators should be brought back and cancelled, the agreement of balances between the Administrators and the Treasury should be agreed upon and a proposal for transferring the balances to the source head of Account should be submitted by the Treasuries to the Pr. A.G (A&E).

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

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

Sl.No.	IR. No.	Para No.	Name of the Try / Sub-Try	Name of the Administrator.	
1.	127 / 11-12	4 (c)	Dist-Try, Gajapati	Horticulturist Paralakhemundi (27.08.2007)	₹ 1,90,378.00
2.	122 / 11-12	3 (h)	Dist-Try, Sundargarh	Collector, SNG (07.06.97)	₹ 14,20,203.00
3.	108 / 11-12	3 (h)	Dist-Try, Balasore	(I) CSO, Balasore 11.09.05	₹ 6,10,467.00
				(II) Education Fund GGHS, Rupsa (04.04.2002)	₹ 18,229.00
4.	104 / 11-12	4 (d)	Dist-Try, Khurda	Secretary Board and Civil Supply Odisha, BBSR Grossery & Purchase- 01.04.04	₹ 8,81,74,065.00
				(II) --do-- Mustardoil (01.04.96)	₹ 10,05,030.00

				(III) --do-- Scrap Iron (01.04.67)	₹ 13,62,018.00
				(IV) Supt of fisheries 01.04.80	₹ 2,611.00
				(V) Secy, Commerce Department (01.04.82)	₹ 19,97,763.00
				(VI) Collector Puri (01.04.85)	₹ 11,59,418.00
				(VII) FA, CAO, OSFC BBSR (01.04.86)	₹ 33,502.00
				(VIII) ADA Cold Storage , BBSR (01.04.86)	₹ 20,00,168.00
				(IX) AG, Odisha, BBSR 01.04.84	₹ 92,436.00
5.	98 / 11-12	3 (f)	Dist-Try, Puri	(I) Collector Puri 9/98	₹ 7,52,868.00
6.	90 / 11-12	3 (g)	Dist-Try, Keonjhar	(I) C.S.O, Keonjhar 5/99	₹ 15,08,904.00
7.	59 / 11-12	2 (g)	Spl-Try, BBSR-I	Controller OUAT 30.12.98	₹ 3,63,04,585.00
				(II) Shree Jagannath Sanskrit Biswavidyalay 13.07.2007	₹ 20,000.00
8.	01 / 11-12	3 (g)	Dist-Try, Nuapada	DFO, Khariar 31.12.74	₹ 7,27,137.00

3.7 Issue of CTR/CTI neglected : -

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

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.

3.8 Irregular honouring of A.C Bills : -

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

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

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

Instances of a few such Treasuries is shown below :-

Sl.No.	IR. No.	Para No.	Name of the Treasury
1.	134 / 11-12	4	Dist-Treasury, Kendrapara
2.	128 / 11-12	10	Dist-Treasury, Ganjam
3.	122 / 11-12	6	Dist-Treasury, Sundargarh
4.	121 / 11-12	10 (d)	Dist-Treasury, Kandhamal
5.	120 / 11-12	5	Dist-Treasury, Mayurbhanj
6.	119 / 11-12	6	Dist-Treasury, Sambalpur
7.	117 / 11-12	9	Dist-Treasury, Boudh
8.	116 / 11-12	6	Dist-Treasury, Angul
9.	115 / 11-12	6	Dist-Treasury, Bhadrak
10.	110 / 11-12	9	Dist-Treasury, Jajpur
11.	108 / 11-12	6	Dist-Treasury, Balasore
12.	105 / 11-12	7	Dist-Treasury, Sonepur
13.	104 / 11-12	10	Dist-Treasury, Khurda
14.	103 / 11-12	6	Dist-Treasury, Jharsuguda
15.	102 / 11-12	6	Spl-Treasury, Khurda
16.	101 / 11-12	4	Spl-Treasury, Berhampur
17.	98 / 11-12	6	Dist-Treasury, Puri
18.	90 / 11-12	6	Dist-Treasury, Keonjhar
19.	81 / 11-12	10 (b)	Dist-Treasury, Malkangiri
20.	73 / 11-12	5	Dist-Treasury, Nawarangpur
21.	70 / 11-12	9 (b)	Dist-Treasury, Cuttack
22.	69 / 11-12	3	Spl-Treasury, Bhubaneswar-II
23.	63 / 11-12	5	Dist-Treasury, Koraput
24.	60 / 11-12	9	Spl-Treasury, Panposh
25.	34 / 11-12	5	Dist-Treasury, Bolangir

3.9 Miscellaneous Irregularities :-

It was observed in Spl. Treasury, Jajpur Road that in some cases payments made by the Treasury in between the period 02.12.2009 to 26.08.2010 were not taken to Cash Book which is highly irregular and contravenes the provisions of SR-37 of OTC.

Treasury Establishment

(A) (I) Non-recovery of market rent of ₹ 47,000.00

Sri A.K. Mishra, Jr. Clerk of Sub-Treasury Talcher had not surrendered Qrs. No. 2RF – 398 at his previous station i.e. Sub-Treasury Bhuban for which he was charged with market rent of ₹ 47,000.00. But the market rent had not been recovered as on the date of audit.

[IR No- 38 Para 12 Sub-Treasury Talcher]

(II) Loss of revenue due to non-allotment of Govt. Qrs.

One earmarked 'D' type Qrs. For STO, Athamallik has been lying vacant since 1985. The certificate of the technical person regarding damage of the quarters had neither been obtained nor the quarter was allotted which resulted loss of revenue @ 410/- pm amounting to ₹ 1,32,840/-.

[IR No- 39 Para 12 Sub-Treasury Athamallik]

(III) Similarly Qrs. No. 3RA earmarked for STO Banki had not been allotted since 01.12.2009. The certificate of damage was also not obtained from the technical authority. Hence Govt. sustained loss of revenue to the tune of ₹ 7,847/- @ 413/- pm from 01.12.2009 to 30.06.2011. Construction of four 'E' Type Qrs. for the staff of Special Treasury Jajpur Road was completed in all respects and handed over by the Executive Engineer (R&B) Jajpur on 01.02.2011. But the quarters were not allotted to the eligible staff and paid HRA which resulted loss of licence fee of ₹ 12,760/- @ ₹ 290/- per month.

[IR No- 109 Para 2 of Spl-Treasury Jajpur Road]

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

Sl.No.	IR No. / Para No.	Name of Staff	Amount	Treasury
1.	50 / 11-12 6	Sri Dillip Kr. Das, Jr. Clerk	₹ 512	Sub-Try Bahalda
2.	80 / 11-12 2	Sri K.P. Mandal, Sr. Clerk	₹ 550	Sub-Try Kalimela
3.	82 / 11-12 2	Sri Dinabandhu Panigrahi, Peon	₹ 360	Sub-Try Padampur
4.	86 / 11-12 11	Sri Bhubaneswar Naik, Sr. Clerk Sri Chhabila Bag, Sr. Clerk	₹ 793 ₹ 792	Sub-Try Kuchinda
5.	94 / 11-12 9	Sri Sukadev Mallik, Acctt.	₹ 1,293	Sub-Try Nimapara
6.	95 / 11-12 5	Sri Ananta Ch. Sethi, Sr. Clerk	₹ 120	Sub-Try Dhamnagar
7.	109 / 11-12 3	Sri P.K. Mohanty, Jr. Clerk Sri Sarat Ch. Behera,	₹ 820 ₹ 650	Spl-Try Jajpur Rd.
8.	117 / 11-12 2	Sri Arup Kr. Mishra, Acctt.	₹ 120	Dist-Try Boudh
9.	121 / 11-12 2	Smt. Sujata Pradhan, Sr. Clerk	₹ 690	Dist-Try Kandhamal
10.	128 / 11-12 1	Sri Purusottam Behera, Daftary	₹ 730	Dist-Try Ganjam
11.	130 / 11-12 7	Sri Ratnakar Singh, Acctt.	₹ 2,634	Sub-Try Jaleswar

3.10 Irregular purchase of office stationery : -

In District Treasury, Khurda it was observed office stationery worth ₹ 25,205/- was purchased from private firms without any authentic documents.

[Para 2 IR No-105 / 11-12 Dist-Treasury, Khurda]

3.11 Delay in rendition of LIC Premium schedule : -

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

Delay in submission of L.I.C Premium plans

Sl. No.	IR. No.	Para	Try / Sub-Try
1	1/11-12	10	Dist Try Nuapada
2	34/11-12	7(e)	Dist Try Bolangir
3	59/11-12	5(e)	Spl Try Bhubaneswar-I
4	60/11-12	8	Spl Try Panposh
5	69/11-12	5	Spl Try Bhubaneswar-II
6	70/11-12	6	Dist Try Cuttack
7	73/11-12	9	Dist Try Nabarangpur
8	77/11-12	7(b)	Dist Try Bargarh
9	81/11-12	6	Dist Try Malkanagari
10	90/11-12	13	Dist Try Keonjhar
11	98/11-12	7(a)	Dist Try Puri
12	102/11-12	7	Spl Try Khurda
13	103/11-12	7	Dist Try Jharsuguda
14	104/11-12	5	Dist Try Khurda
15	105/11-12	8(a)	Dist Try Sonepur
16	107/11-12	4	Spl Try Cuttack
17	108/11-12	9	Dist Try Baleswar
18	109/11-12	8	Spl Try Jajpur
19	110/11-12	6	Dist Try Jajpur
20	111/11-12	6(b)	Dist Try Nayagarh
21	113/11-12	11	Spl Try Jeypur
22	114/11-12	10	Dist Try Kalahandi
23	116/11-12	9(c)	Dist Try Angul
24	117/11-12	4	Dist Try Boudh
25	118/11-12	11	Dist Try Deogarh
26	119/11-12	11	Dist Try Sambalpur
27	120/11-12	7(b)	Dist Try Mayurbhanj
28	121/11-12	8	Dist Try Kandhamala
29	122/11-12	8	Dist Try Sundargarh
30	123/11-12	3	Dist Try Rayagada
31	127/11-12	6	Dist Try Gajapati
32	133/11-12	8	Dist Try Jagatsinghpur

3.12 Non obtaining of Fidelity Bond for Stamp Clerk :-

As per SR 21 (ii) of OTC Vol-I, Security Deposit in shape of insurance fidelite bond should be obtained from the official handling stamps and valuables. But the required security was not obtained from the stamp clerks of the following Treasury.

IR No	Para	Treasury
77/11-12	3 (g)	Dist Try, Bargarh
90/11-12	5 (e)	Dist Try, Keonjhar
98/11-12	2 (h)	Dist Try, Puri
105/11-12	3 (c)	Dist Try, Sonapur
108/11-12	2 (b)	Dist Try, Balasore
109/11-12	7 (b)	Spl Try, Jajpur
117/11-12	8 (c)	Dist Try, Boudh
119/11-12	2 (g)	Dist Try, Sambalpur
127/11-12	3 (b)	Dist Try, Gajapati
134/11-12	8 (c)	Kendrapara

Deputy Accountant General (Accounts)

ANNEXURE & APPENDICES

List of Dist Treasury/ Spl Treasury/ Sub Treasury

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

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

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

124.	Sub Treasury Rasogovindapur
125.	Sub Treasury Jashipur
126.	Sub Treasury Bisoi

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

ANNEXURE – ‘B’

37

Delay in Rendition of Treasury Accounts for the year 2011-12

Due date of 1st list – 21st of the same monthDue date of 2nd list – 8th of the following month

DoR –I – Date of Receipt of 1st list

DoR –II – Date of Receipt of 2nd 1 list

D Stands for delay in terms of days

YEAR: 2011-12

PART – I

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	25.4	4	9.5	1	26.5	5	8.6	-	23.6	2	8.7	-
2.	BERHAMPUR SPECIAL	21.4	-	6.5	-	23.5	2	8.6	-	22.6	1	5.7	-
3.	BHUBANESWAR SPECIAL - I	25.4	4	5.5	-	23.5	2	6.6	-	22.6	1	5.7	-
4.	BOUDH	21.4	-	9.5	1	23.5	2	8.6	-	22.6	1	8.7	-
5.	BHADRAK	26.4	5	10.5	2	23.5	2	7.6	-	27.6	6	8.7	-
6.	BARGARH	21.4	-	6.5	-	24.5	3	8.6	-	24.6	3	8.7	-
7.	BOLANGIR	21.4	-	6.5	-	23.5	2	6.6	-	24.6	3	6.7	-
8.	BALASORE	25.4	4	9.5	1	23.5	2	8.6	-	23.6	2	7.7	-
9.	CYBER TREASURY	-	-	5.5	-	-	-	5.6	-	-	-	6.7	-
10.	CUTTACK	21.4	-	6.5	-	20.5	-	6.6	-	21.6	-	5.7	-
11.	CUTTACK SPECIAL	21.4	-	9.5	1	20.5	-	6.6	-	21.6	-	6.7	-
12.	DEOGARH	21.4	-	6.5	-	23.5	2	9.6	1	22.6	1	8.7	-
13.	DHENKANAL	21.4	-	6.5	-	25.5	4	7.6	-	22.6	1	8.7	-
14.	GANJAM	25.4	4	6.5	-	24.5	3	7.6	-	23.6	2	8.7	-
15.	GAJAPATI	21.4	-	6.5	-	23.5	2	7.6	-	22.6	1	7.7	-
16.	JAJPUR	21.4	-	9.5	1	23.5	2	8.6	-	22.6	1	8.7	-
17.	JAJPUR ROAD SPECIAL	20.4	-	5.5	-	24.5	3	9.6	1	22.6	1	6.7	-
18.	JHARSUGUDA	21.4	-	10.5	2	23.5	2	7.6	-	22.6	1	8.7	-
19.	JAGATSINGHPUR	20.4	-	5.5	-	20.5	-	6.6	-	21.6	-	6.7	-
20.	JEYPORE SPECIAL	20.4	-	5.5	-	20.5	-	6.6	-	21.6	-	6.7	-
21.	KHURDA SPECIAL	21.4	-	9.5	1	23.5	2	10.6	2	23.6	2	8.7	-
22.	KEONJHAR	25.4	4	11.5	3	25.5	4	10.6	2	27.6	6	8.7	-
23.	KALAHANDI	25.4	4	9.5	1	24.5	3	8.6	-	23.6	2	8.7	-
24.	KENDRAPARA	25.4	4	10.5	2	24.5	3	9.6	1	24.6	3	11.7	3
25.	KORAPUT	21.4	-	6.5	-	23.5	2	8.6	-	22.6	1	8.7	-
26.	KHURDA	21.4	-	10.5	2	23.5	2	13.6	5	22.6	1	8.7	-
27.	MAYURBHANJ	25.4	4	6.5	-	23.5	2	7.6	-	22.6	1	7.7	-
28.	MALKANGIRI	27.4	6	9.5	1	30.5	9	8.6	-	23.6	2	8.7	-
29.	NAYAGARH	21.4	-	9.5	1	23.5	2	8.6	-	24.6	3	7.7	-
30.	NUAPADA	25.4	4	6.5	-	25.5	4	8.6	-	24.6	3	8.7	-
31.	NAWARANGPUR	21.4	-	6.5	-	23.5	2	8.6	-	22.6	1	8.7	-
32.	BHUBANESWAR SPECIAL - II	21.4	-	5.5	-	20.5	-	3.6	-	21.6	-	5.7	-
33.	PHULBANI (KANDHAMAL)	21.4	-	6.5	-	23.5	2	8.6	-	22.6	1	8.7	-
34.	PANPOSH SPL	21.4	-	6.5	-	24.5	3	8.6	-	22.6	1	8.7	-
35.	PURI	21.4	-	6.5	-	24.5	3	9.6	1	23.6	2	8.7	-
36.	RAYAGADA	25.4	4	6.5	-	23.5	2	7.6	-	23.6	2	8.7	-
37.	SAMBALPUR	25.4	4	6.5	-	23.5	2	7.6	-	23.6	2	8.7	-
38.	SUNDARGARH	25.4	4	9.5	1	25.5	4	10.6	2	27.6	6	8.7	-
39.	SUBARNAPUR (SONEPUR)	25.4	4	9.5	1	23.5	2	7.6	-	23.6	2	8.7	-

PART – II

YEAR: 2011-12

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	22.7	1	5.8	-	24.8	3	12.9	4	23.9	2	14.10	6
2.	BERHAMPUR SPECIAL.	21.7	-	8.8	-	23.5	2	5.9	-	21.9	1	5.10	-
3.	BHUBANESWAR SPECIAL - I	21.7	-	5.8	-	23.8	2	5.9	-	21.9	-	7.10	-
4.	BOUDH	21.7	-	5.8	-	23.8	2	8.9	-	21.9	-	14.10	6
5.	BHADRAK	25.7	4	8.8	-	25.8	4	9.9	1	23.9	2	14.10	6
6.	BARGARH	29.7	8	12.8	4	25.8	4	14.9	6	22.9	1	12.10	4
7.	BOLANGIR	22.7	1	8.8	-	25.8	4	9.9	1	23.9	2	12.10	4
8.	BALASORE	22.7	1	8.8	-	23.8	2	7.9	-	22.9	1	5.10	-
9.	CYBER TREASURY	-	-	9.8	1	-	-	9.9	1	-	-	7.10	-
10.	CUTTACK	21.7	-	4.8	-	23.8	2	7.9	-	21.9	-	5.10	-
11.	CUTTACK SPECIAL	21.7	-	5.8	-	19.8	-	7.9	-	23.9	2	7.10	-
12.	DEOGARH	21.7	-	5.8	-	23.8	2	9.9	1	21.9	-	3.10	-
13.	DHENKANAL	21.7	-	8.8	-	23.8	2	9.9	1	28.9	7	10.10	2
14.	GANJAM	25.7	4	5.8	-	24.8	3	8.9	-	23.9	2	10.10	2
15.	GAJAPATI	21.7	-	5.8	-	23.8	2	8.9	-	22.9	1	13.10	5
16.	JAJPUR	21.7	-	5.8	-	23.8	2	7.9	-	21.9	-	3.10	-
17.	JAJPUR ROAD SPECIAL	21.7	-	5.8	-	23.8	2	8.9	-	23.9	2	4.10	-
18.	JHARSUGUDA	21.7	-	8.8	-	24.8	3	13.9	5	23.9	2	12.10	4
19.	JAGATSINGHPUR	20.7	-	4.8	-	23.8	2	8.9	-	21.9	-	3.10	-
20.	JEYPORE SPL	22.7	1	5.8	-	23.8	2	7.9	-	20.9	-	7.10	-
21.	KHURDA SPL	21.7	-	5.8	-	23.8	2	8.9	-	23.9	2	11.10	3
22.	KEONJHAR	25.7	4	11.8	3	25.8	4	15.9	7	26.9	5	17.10	9
23.	KALAHANDI	22.7	1	8.8	-	23.8	2	12.9	4	23.9	2	10.10	2
24.	KENDRAPARA	22.7	1	8.8	-	23.8	2	9.9	1	23.9	2	10.10	2
25.	KORAPUT	22.7	1	5.8	-	23.8	2	8.9	-	22.9	1	7.10	-
26.	KHURDA	21.7	-	12.8	4	23.8	2	18.9	10	22.9	1	17.10	9
27.	MAYURBHANJ	26.7	5	5.8	-	23.8	2	9.9	1	29.9	8	10.10	2
28.	MALKANGIRI	25.7	4	11.8	3	23.8	2	12.9	4	26.9	5	17.10	9
29.	NAYAGARH	22.7	1	8.8	-	23.8	2	8.9	-	22.9	1	7.10	-
30.	NUAPADA	25.7	4	8.8	-	24.8	3	12.9	4	21.9	-	7.10	-
31.	NAWARANGPUR	22.7	1	5.8	-	23.8	2	8.9	-	23.9	2	14.10	6
32.	BHUBANESWAR SPECIAL - II	21.7	-	5.8	-	19.8	-	6.9	-	21.9	-	12.10	4
33.	PHULBANI (KANDHAMAL)	21.7	-	8.8	-	23.8	2	7.9	-	21.9	-	5.10	-
34.	PANPOSH SPECIAL	21.7	-	5.8	-	23.8	2	12.9	4	23.9	2	12.10	4
35.	PURI	22.7	1	8.8	-	23.8	2	7.9	-	23.9	2	12.10	4
36.	RAYAGADA	22.7	1	5.8	-	23.8	2	5.9	-	22.9	1	5.10	-
37.	SAMBALPUR	22.7	1	5.8	-	23.8	2	8.9	-	23.9	2	7.10	-
38.	SUNDARGARH	25.7	4	8.8	-	25.8	4	12.9	4	23.9	2	7.10	-
39.	SUBARNAPUR (SONEPUR)	22.7	1	8.8	-	23.8	2	12.9	4	22.9	1	12.10	4

PART – III

YEAR: 2011-12

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	24.10	3	9.11	1	23.11	2	8.12	-	23.12	2	9.1	1
2.	BERHAMPUR SPECIAL.	21.10	-	4.11	-	21.11	-	5.12	-	21.12	-	6.1	-
3.	BHUBANESWAR SPECIAL - I	21.10	-	8.11	-	21.11	-	7.12	-	21.12	-	5.1	-
4.	BOUDH	21.10	-	4.11	-	22.11	1	7.12	-	22.12	1	9.1	1
5.	BHADRAK	24.10	3	11.11	3	24.11	3	8.12	-	23.12	2	11.1	3
6.	BARGARH	24.10	3	9.11	2	22.11	1	8.12	-	22.12	1	9.1	1
7.	BOLANGIR	24.10	3	8.11	-	25.11	4	9.12	1	23.12	2	9.1	1
8.	BALASORE	21.10	-	4.11	-	21.11	-	7.12	-	23.12	2	6.1	-
9.	CYBER TREASURY	-	-	8.11	-	-	-	8.12	-	-	-	6.1	-
10.	CUTTACK	21.10	-	4.11	-	21.11	-	5.12	-	21.12	-	5.1	-
11.	CUTTACK SPECIAL	21.10	-	4.11	-	21.11	-	5.12	-	21.12	-	5.1	-
12.	DEOGARH	21.10	-	8.11	-	22.11	1	8.12	-	21.12	-	6.1	-
13.	DHENKANAL	21.10	-	4.11	-	23.11	2	8.12	-	22.12	1	6.1	-
14.	GANJAM	24.10	3	8.11	-	24.11	3	7.12	-	23.12	2	6.1	-
15.	GAJAPATI	21.10	-	8.11	-	22.11	1	7.12	-	22.12	1	6.1	-
16.	JAJPUR	21.10	-	4.11	-	22.11	1	5.12	-	21.12	-	5.1	-
17.	JAJPUR ROAD SPECIAL	21.10	-	8.11	-	22.11	1	7.12	-	22.12	1	9.1	1
18.	JHARSUGUDA	24.10	3	9.11	1	22.11	1	8.12	-	21.12	-	9.1	1
19.	JAGATSINGHPUR	21.10	-	4.11	-	21.11	-	5.12	-	20.12	-	5.1	-
20.	JEYPORE SPECIAL	21.10	-	8.11	-	21.11	-	5.12	-	21.12	-	5.1	-
21.	KHURDA SPECIAL	21.10	-	4.11	-	21.11	-	5.12	-	21.12	-	5.1	-
22.	KEONJHAR	31.10	10	16.11	8	24.11	3	8.12	-	22.12	1	9.1	1
23.	KALAHANDI	24.10	3	11.11	3	23.11	2	8.12	-	23.12	2	9.1	1
24.	KENDRAPARA	21.10	-	8.11	-	23.11	2	8.12	-	22.12	1	9.1	1
25.	KORAPUT	21.10	-	8.11	-	22.11	1	5.12	-	21.12	-	9.1	1
26.	KHURDA	24.10	3	14.11	6	23.11	2	9.12	1	22.12	1	9.1	1
27.	MAYURBHANJ	24.10	3	8.11	-	23.11	2	7.12	-	22.12	1	6.1	-
28.	MALKANGIRI	24.10	3	14.11	6	28.11	7	12.12	4	23.12	2	9.1	1
29.	NAYAGARH	21.10	-	9.11	1	21.11	-	8.12	-	21.12	-	9.1	1
30.	NUAPADA	21.10	-	8.11	-	23.11	2	7.12	-	22.12	1	6.1	-
31.	NAWARANGPUR	24.10	3	9.11	1	23.11	2	14.12	6	23.12	2	9.1	1
32.	BHUBANESWAR SPECIAL - II	21.10	-	4.11	-	21.11	-	5.12	-	21.12	-	5.1	-
33.	PHULBANI (KANDHAMAL)	21.10	-	8.11	-	22.11	1	7.12	-	21.12	-	9.1	1
34.	PANPOSH SPL	20.10	-	4.11	-	21.11	-	5.12	-	21.12	-	6.1	-
35.	PURI	21.10	-	8.11	-	24.11	3	9.12	1	21.12	-	9.1	1
36.	RAYAGADA	24.10	3	8.11	-	22.11	1	5.12	-	22.12	1	5.1	-
37.	SAMBALPUR	21.10	-	8.11	-	23.11	2	8.12	-	22.12	1	6.1	-
38.	SUNDARGARH	24.10	3	8.11	-	24.11	3	8.12	-	23.12	2	9.1	1
39.	SUBARNAPUR (SONEPUR)	21.10	-	8.11	-	23.11	2	8.12	-	23.12	2	9.1	1

PART – IV

YEAR: 2011-12

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	25.1	4	7.2	-	24.2	3	7.3	-	26.3	5	9.4	1
2.	BERHAMPUR SPECIAL.	20.1	-	7.2	-	21.2	-	6.3	-	21.3	-	5.4	-
3.	BHUBANESWAR SPECIAL - I	20.1	-	3.2	-	21.2	-	5.3	-	21.3	-	5.4	-
4.	BOUDH	24.1	3	7.2	-	22.2	1	6.3	-	20.3	-	9.4	1
5.	BHADRAK	25.1	4	7.2	-	23.2	2	7.3	-	22.3	1	10.4	2
6.	BARGARH	24.1	3	9.2	1	24.2	3	7.3	-	26.3	5	9.4	1
7.	BOLANGIR	25.1	4	8.2	-	24.2	3	7.3	-	23.3	2	11.4	3
8.	BALASORE	23.1	2	7.2	-	22.2	1	7.3	-	22.3	1	9.4	1
9.	CYBER TREASURY	-	-	7.2	-	-	-	6.3	-	-	-	5.4	-
10.	CUTTACK	20.1	-	3.2	-	21.2	-	5.3	-	21.3	-	9.4	1
11.	CUTTACK SPECIAL	20.1	-	7.2	-	22.2	1	7.3	-	21.3	-	9.4	1
12.	DEOGARH	20.1	-	9.2	1	22.2	1	7.3	-	22.3	1	10.4	2
13.	DHENKANAL	24.1	3	9.2	1	23.2	2	7.3	-	23.3	2	12.4	4
14.	GANJAM	25.1	4	3.2	-	24.2	3	7.3	-	23.3	2	9.4	1
15.	GAJAPATI	24.1	3	8.2	-	23.2	2	7.3	-	22.3	1	9.4	1
16.	JAJPUR	20.1	-	3.2	-	22.2	1	5.3	-	22.3	1	9.4	1
17.	JAJPUR ROAD SPECIAL	23.1	2	8.2	-	22.2	1	8.3	-	23.3	2	11.4	3
18.	JHARSUGUDA	24.1	3	7.2	-	23.2	2	7.3	-	21.3	-	9.4	1
19.	JAGATSINGHPUR	20.1	-	3.2	-	21.2	-	5.3	-	21.3	-	5.4	-
20.	JEYPORE SPECIAL	20.1	-	3.2	-	22.2	1	7.3	-	20.3	-	9.4	1
21.	KHURDA SPECIAL	20.1	-	7.2	-	22.2	1	6.3	-	21.3	-	9.4	1
22.	KEONJHAR	23.1	2	7.2	-	23.2	2	7.3	-	26.3	5	11.4	3
23.	KALAHANDI	24.1	3	8.2	-	23.2	2	7.3	-	23.2	2	11.4	3
24.	KENDRAPARA	23.1	2	7.2	-	23.2	2	5.3	-	22.3	1	9.4	1
25.	KORAPUT	24.1	3	8.2	-	24.2	3	7.3	-	26.3	5	9.4	1
26.	KHURDA	20.1	-	7.2	-	21.2	-	7.3	-	21.3	-	9.4	1
27.	MAYURBHANJ	23.1	2	7.2	-	23.2	2	7.3	-	22.3	1	9.4	1
28.	MALKANGIRI	24.1	3	8.2	-	27.2	6	12.3	4	26.3	5	16.4	8
29.	NAYAGARH	24.1	3	7.2	-	23.2	2	9.3	1	22.3	1	10.4	2
30.	NUAPADA	24.1	3	7.2	-	23.2	2	13.3	5	23.3	2	5.4	-
31.	NAWARANGPUR	24.1	3	7.2	-	23.2	2	7.3	-	22.3	1	9.4	1
32.	BHUBANESWAR SPECIAL-II	20.1	-	3.2	-	21.2	-	2.3	-	21.3	-	4.4	-
33.	PHULBANI (KANDHAMAL)	20.1	-	8.2	-	23.2	2	7.3	-	21.3	-	9.4	1
34.	PANPOSH SPECIAL	20.1	-	7.2	-	22.2	1	7.3	-	21.3	-	5.4	-
35.	PURI	24.1	3	7.2	-	23.2	2	7.3	-	23.3	2	10.4	2
36.	RAYAGADA	24.1	3	7.2	-	23.2	2	6.3	-	22.3	1	9.4	1
37.	SAMBALPUR	24.1	3	7.2	-	24.2	3	7.3	-	23.3	2	9.4	1
38.	SUNDARGARH	24.1	3	8.2	-	24.2	3	7.3	-	23.3	2	10.4	2
39.	SUBARNAPUR (SONEPUR)	24.1	3	9.2	1	24.2	3	7.3	-	21.3	-	5.4	-

ANNEXURE – ‘C’

**No. of Requisition for Correction of Accounts received from Treasuries during
2011-2012**

Sl.No.	Name of Treasury	No. of requisition for correction of account.
1.	Angul	3
2.	Balasore	10
3.	Berhampur Special	1
4.	Bhadrak	2
5.	Bargarh	6
6.	Mayurbhanj	1
7.	Bhubaneswar Special-I	6
8.	Bolangir	9
9.	Cuttack	9
10.	Cuttack Special	6
11.	Dhenkanal	10
12.	Deogarh	1
13.	Ganjam	3
14.	Gajapati	3
15.	Jagatsinghpur	4
16.	Jajpur	4
17.	Jeypore Special	4
18.	Jharsuguda	1
19.	Kalahandi	4
20.	Keonjhar	4
21.	Kendrapara	7
22.	Khurda	1
23.	Malkangiri	2
24.	Nawarangpur	1
25.	Panposh Special	17
26.	Phulbani	3
27.	Puri	3
28.	Rayagada	3
29.	Sonepur	2
30.	Sambalpur	7
31.	Sundargarh	1
32.	Bhubaneswar Special-II	3
33.	Khurda Special	2
34.	Cyber Treasury	3
	TOTAL	146

ANNEXURE – D(i)**Statement of outstanding Treasury Suspense in respect of receipts for the year 2011-2012**

- NIL -

ANNEXURE – D(ii)**Statement of outstanding Treasury Suspense in respect of payment for the year 2011-2012**

Treasury	Month	Major Head	Amount in ₹
Bhubaneswar Spl-I	06 / 2011	2202	(-) ₹ 15000/-
Koraput	01 / 2012	2045	₹ 13222/-

₹ 1778/-

ANNEXURE – ‘E’
List of Wanting Vouchers for 2011-2012.

Try.	Month	Mj Head	TV No	Bill No	SOP Amt	DDO
ANG	1	2202	0234A	163	39445	District Inspector of Schools Angul.
			0219A	270	14736	District Inspector of Schools Talcher.
	2	3054	0003	127	1500000	Block Development Officer Pallahara.
	4	2202	0027B	1	158294	Headmaster Mahatab High School Pallahara.
	5	2056	0019	7	30000	Superintendent Sub-Jail Athamallik.
		2225	0027	5	135756	Headmaster Malyagiri High School Pallahara.
		2501	0016	20	58014	Block Development Officer Pallahara
	7	2029	0063	47	15159	Tahasildar Pallahara.
	8	2054	0026	30	1030	Sub-Treasury Officer Athamallik.
		2056	0001	-	17984	Superintendent Juvenile Jail Angul.
	9	2202	0127A	109	338492	Block Development Officer Banarpal Angul.
		2501	0008	82	10885	Block Development Officer Pallahara.
	11	2059	0026	-	119426	Block Development Officer Chhendipada.
		2202	0169C	18	184899	Principal Malyagiri Mahavidyalaya Pallahara.
		3451	0006	36	5500000	Block Development Officer Angul.
	12	2202	0067B	60	254310	Principal Nabakrishna Chaudhury College of Teachers Education Angul.
			0068B	61	148160	Principal Nabakrishna Chaudhury College of Teachers Education Angul.
			0096C	25	333167	Principal Angul Mahila Mahavidyalaya Angul.
BAM	6	2056	0001	37	189426	Superintendent Circle Jail Berhampur.
	12	2202	0033C	23	1638000	Comptroller of Finance Berhampur University Berhampur.

BBS	2	2202	0090	50	335408	Headmaster Govt. Girls High School Bhubaneswar.
			0092	51	127185	Headmaster Govt. Girls High School Bhubaneswar.
			0093	52	43286	Headmaster Govt. Girls High School Bhubaneswar.
	7	2202	0097A	82	13162000	Director of Elementary Education of Bhubaneswar.
	9	2202	0123B	125	17999	Director of Secondary Education of Bhubaneswar.
BDH	2	2225	0049	63	65917	Headmaster Govt. Girls High School Mendhir Boudh.
	3	2210	0036	157	416000	Medical Officer Community Health Centre Baun Boudh.
		3604	0005	20	1689668	Executive Officer Notified Area Council Boudh.
	7	2515	0021	75	20410	Block Development Officer Kantamal Kantamal
BDK	8	2202	0105C	7	574159	Principal Naami College Naami.
		2402	0006	49	46190	Assistant Soil Conservation Officer Bhadrak.
		2405	0005	72	56370	Block Development Officer Basudevpur.
	11	2515	0004	178	11334	Block Development Officer Basudevpur.
BGR	5	2056	0056	29	5040	Jailor-Cum-Superintendent Sohela Bargarh.
		2211	0016	29	271180	Medical Officer Community Health Centre Bheden.
			0017	13	262180	Medical Officer Community Health Centre Bheden.
	6	2056	0001	27	4276	Jailor-Cum-Superintendent Sohela Bargarh.
			0033	38	17695	Superintendent Sub-Jail Bargarh.
			0002	26	10400	Jailor-Cum-Superintendent Sohela Bargarh.
		2202	0065A	46	18355	Block Development Officer Sohela
	8	2029	0045	35	208827	Tahasildar Paikmal Padmapur.
	9	2202	0077A	93	1248	Block Development Officer Gaisilet Padmapur.
			0078A	197	174980	Deputy Inspector of Schools Padmapur.

		3604	0010	78	58000	Block Development Officer Jharbandh.
	11	2029	0019	60	27330	Sub-Registrar Bhatli.
	12	2202	0141A	163	14906	Block Development Officer Bheden.
BLG	1	2029	0034	87	41546	Tahasildar Patnagarh.
	2	4406	0020	0	1454712	Divisional Forest Officer (Kenduleaf Division) Patnagarh.
	3	2202	0170A	212	4000	Block Development Officer Gudvela.
			0171A	106	3000	Block Development Officer Gudvela.
		2210	0522	319	9852	Medical Officer Community Health Centre Gudvela.
		2211	0127	98	16915	Principal Auxiliary Nurse Midwife Training School Bolangir.
		3604	0035	248	513694	Block Development Officer Belpara.
	6	2202	0015C	1	165684	Principal Govt. Womens' Junior College Titilagarh.
		2211	0051	45	40197	Medical Officer Community Health Centre Deogan.
			0070	38	13968	Medical Officer Community Health Centre Choudapalli.
	7	2202	0203A	76	1964874	Block Development Officer Bangamunda.
		2225	0066	18	109538	Govt. High School Charbhata.
			0067	19	29410	Block Development Officer Agalpur r.
			0076	90	230000	Block Development Officer Muribahal.
		3604	0036	73	207006	Block Development Officer Titilagarh.
	8	2056	0066	114	94795	Superintendent District Jail Bolangir.
		2202	0161A	91	2421722	Block Development Officer Khaprakhhol.
		2211	0032	74	13968	Medical Officer Community Health Centre Choudapalli.
	10	2225	0026	121	99228	Block Development Officer Agalpur
BLS	2	2014	0016	528	91135	Registrar Civil Court Balasore.

			0017	529	187572	Registrar Civil Court Balasore.
		2202	0108	734	3435	Circle Inspector of Schools Balasore.
	5	2403	0024	11	302381	SubDivisional Vety, Officer, Nilagiri.
			0025	12	302381	SubDivisional Vety, Officer, Nilagiri.
			0027	15	37849	SubDivisional Vety, Officer, Nilagiri.
			0028	14	221167	SubDivisional Vety, Officer, Nilagiri.
			0026	16	11269	SubDivisional Vety, Officer, Nilagiri
	6	2515	0072	48	12732	Block Development Officer Sadar Balasore.
	9	3454	0002	128	1000	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit Balasore.
	12	2202	0175B	629	19987737	Circle Inspector of School Balasore.
			0177B	631	1676747	Circle Inspector of School Balasore.
CTC	3	2202	0573	244	113636	Principal Sailabala Womens' College Cuttack.
			0542	63	3000	Headmistress Govt. Girls High School Athagarh.
			0571	210	89	Principal Sailabala Womens' College Cuttack.
			0574	245	199086	Principal Sailabala Womens' College Cuttack.
			0577	248	69543	Principal Sailabala Womens' College Cuttack.
			0576	247	106426	Principal Sailabala Womens' College Cuttack.
			0572	243	340656	Principal Sailabala Womens' College Cuttack.
			0575	268	5000	Principal Sailabala Womens' College Cuttack.
	5	2235	0193	04	19710	Child Development Project Officer Dampada.
	8	2030	0007	24	18917	Sub-Registrar Salipur.
		2056	0047	45	30000	Jailor-Cum-Superintendent Narasinghpur Sub-Jail Cuttack.
		2515	0081	87	17363	Block Development Officer Baramba.

	9	2202	0168A	134	12636	Block Development Officer Athagarh.
			0340A	190	60903	District Inspector of School Salipur.

CTS	3	2054	0030	224	1370972	District Audit Officer Local Fund Audit Cuttack.
			0028	226	121321	District Audit Officer Local Fund Audit Cuttack.
			0029	225	310637	District Audit Officer Local Fund Audit Cuttack.
			0037	243	13318	District Audit Officer Local Fund Audit Cuttack.
			0026	223	322072	District Audit Officer Local Fund Audit Cuttack.
	7	2401	0042	128	48111	Block Development Officer Baranga.
	8	2211	0028	84	396405	Medical Officer Community Health Centre Benta.
DGR	6	2851	0011	23	70253	Assistant Director of Sericulture Deogarh.
	7	3604	0010	3	63500	Executive Officer Deogarh Municipality Deogarh.
	10	2059	0011	81	119426	Block Development Officer Teleibani.
	11	2202	0006B	52	935	Principal District Resource Centre Deogarh.
	12	2515	0007	148	122060	Block Development Officer Teleibani.
			0010	151	25878	Block Development Officer Teleibani.
			0009	147	27154	Block Development Officer Teleibani.
			0008	146	28400	Block Development Officer Teleibani.
DKL	3	2059	0012	159	119426	Block Development Officer Gondia Dhenkanal.
	7	2054	0006	60	9640	Treasury Officer District Treasury Dhenkanal.
	8	2202	0125A	83	12910	District Inspector of Schools Kamakhyanagar.
GJM	5	2210	0113	6	34569	Medical Officer Leprosy Eradication Unit Aska.
			0307	19	137349	Medical Officer Community Health Centre Patrapur.
		2501	0011	08	25594	Block Development Officer

						Surada.
	6	3604	0005	01	379884	Block Development Officer Aska.
	7	2515	0031	56	138019	Block Development Officer Sheragad.
	9	2515	0012	124	11994	Block Development Officer Sanakhemandi.

GJP	2	2015	0003	115	34586	Sub-Collector Paralakhemundi.
		2211	0005	37	126194	Assistant District Medical Officer (FW & Immunisation) Paralakhemundi.
	3	2202	0215A	248	10622	Block Development Officer Gumma.
		2515	0133	264	23291	Block Development Officer Mohana.
	7	2055	0022	45	13769	Superintendent Police-Cum- Ex Office Commandant, OSAP, 3 rd (SS) Battalion, Gajapati Paralakhemundi.
JPR	1	2225	0011	247	25425	District Welfare Officer Jajpur.
	5	2501	0023	19	17906	Block Development Officer Sukinda.
	10	2202	0038A	186	3519616	Block Development Officer Bari.
			0061A	195	3436395	Block Development Officer Bari.
JSD	1	3604	0001	182	134000	Block Development Officer Lakhanpur.
	3	2515	0048	286	22161	Block Development Officer Sadar Jharsuguda.
		3604	0012	224	70000	Block Development Officer Sadar Jharsuguda.
			0014	150	46000	Block Development Officer Laikera Jharsuguda.
			0013		17390	Block Development Officer Laikera Jharsuguda.
	12	2211	0001	203	3642	Medical Officer Community Health Centre Lakhanpur.
JSP	1	3604	0002	221	110000	Block Development Officer Kujanga.
	3	2202	0589E	1252	350461	Circle Inspector of Schools Jagatsinghpur.
			0603E	1251	16767	Circle Inspector of Schools Jagatsinghpur.
		2501	0040	339	1000	Block Development Officer Raghunathpur Jagatsinghpur.
			0008	336	26850	Block Development Officer Tirtol.
			0088	310	36346	Block Development Officer Tirtol.

	4	2056	0002	03	9467	Superintendent Sub-Jail Jagatsinghpur.
	6	2210	0009	9	108547	Medical Officer Leprosy Eradication Unit Jagatsinghpur.
	9	2202	0083A	91	202176	Block Development Officer Biridi Jagatsinghpur.
	10	2515	0011	162	124750	Block Development Officer Tirtol.
			0015	161	26262	Block Development Officer Tirtol.
	11	2029	0022	62	167168	Tahasildar Raghunathpur.
			0023	60	25522	Tahasildar Raghunathpur.
			0024	59	92630	Tahasildar Raghunathpur.
		2059	0001		119426	Block Development Officer Kujanga.
			0006		0	Block Development Officer Aerosama Kujanga.
		2202	0138A	380	264959	District Inspector of Schools Jagatsinghpur.
	12	3604	0001	19	1854999	Executive Engineer NAC Jagatsinghpur.
JYR	3	2202	0027B	425	4571919	Inspector of Schools Jeypore Circle Jeypore.
			0029B	426	1176597	Inspector of Schools Jeypore Circle Jeypore.
KHD	5	2405	0002	14	11450	Block Development Officer Begunia Khurda.
	7	3604	0001	15	201500	Executive Officer Zilla Parisad Khurda.
	11	2202	0060A	209	10000	District Inspector of Schools Khurda.
KJR	1	2515	0036	192	10690	Block Development Officer Harichandanpur Ghatagaon.
	9	2202	0098A	91	235686	Block Development Officer Ghatagaon.
	12	3451	0004	188	0	Project Director District Rural Development Agency Keonjhar.
KLD	2	2202	0018A	252	4083314	Block Development Officer Dharamgarh.
	3	2211	0112	202	233014	Medical Officer Community Health Centre Koksara.
		2225	0136	40	5000	Project Director Kutia Kandha Development Agency Lanjigarh
			0262	45	54828	Project Director Kutia Kandha Development

						Agency Lanjigarh
			0240	333	89000	Block Development Officer Kesinga.

			0332	78	223450	Headmaster Govt. Welfare High School Pastikudi.
			0323	92	2288	Headmaster Govt. (TW) High School Madhupur.
			0385	338	233381	District Welfare Officer Bhawanipatna.
			0383	312	42277	District Welfare Officer Bhawanipatna.
			0376	311	17206	District Welfare Officer Bhawanipatna.
			0370	367	630601	District Welfare Officer Bhawanipatna.
			0482	95	10702	Headmaster Govt. Welfare High School Gunupur.
			0340	80	144809	Headmaster Jaipatna High School Khalibhata.
			0252	337	2800	District Welfare Officer Bhawanipatna.
			0297	83	75353	Headmaster Govt. (TW) High School Madanpur.
			0303	313	20751	Block Development Officer Golamunda.
			0344	81	102153	Headmaster/Headmistress Govt. Girls High School (SSD) Uchhala Uchhala.
			0343	79	37027	Headmaster/Headmistress Govt. Girls High School (SSD) Uchhala Uchhala.
			0339	245	26271	Block Development Officer M. Rampur.
			0338	302	20850	Block Development Officer Narela.
			0409	340	37450	District Welfare Officer Bhawanipatna.
			0399	339	33902	District Welfare Officer Bhawanipatna.
			0397	368	168081	District Welfare Officer Bhawanipatna.
			0393	366	374996	District Welfare Officer Bhawanipatna.
			0335	363	10776	Block Development Officer Kesinga.
			0241	332	87000	Block Development Officer Kesinga.
			0263	44	731000	Project Director Kutia Kandha Development

						Agency Lanjigarh
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			0261	43	415000	Project Director Kutia Kandha Development Agency Lanjigarh
			0260	110	36272	Headmaster Govt. (TW) High School Madhupur.
		2515	0096	298	9050	Block Development Officer Narela.
		3054	0001	16	865000	Executive Officer NAC Kesinga Kesinga.
	5	2515	0044	01	23684	Block Development Officer Narela.
KPD	1	2211	0031	192	72496	Medical Officer Community Health Centre Patkura.
	2	3604	0003	200	118000	Block Development Officer Rajkanika.
	3	2029	0008	141	457950	Tahasildar Marshaghai.
	8	2202	0262A	131	17031	Block Development Officer Kendrapara.
			0243A	170	247246	Deputy Inspector of Schools Pattamundai.
			0244A	164	64128	Deputy Inspector of Schools Pattamundai.
		2211	0033	81	273117	Medical Officer Community Health Centre Rajnagar.
			0034	85	44775	Medical Officer Community Health Centre Rajnagar.
	9	2202	0178A	135	13124	Block Development Officer Rajnagar.
		2210	0184	87	21849	Medical Officer Community Health Centre Pattamundai.
	10	2202	0053B	30	14479	Headmistress Government Girls High School Pattamundai.
			0059C	16	964060	Principal Pattamundai College Pattamundai.
	11	2202	0086C	14	114443	Principal Sri Jagannath Mahavidyalaya Rajnagar.
KPT	1	2515	0038	197	22642	Block Development Officer Dasamantapur Koraput.
	3	2015	0016	100	18000	Project Director District Rural Development Agency Koraput.
		2211	0012	137	209728	Medical Officer Community Health Centre Nand Koraput.
	12	2202	0156B	18	2000	Head Master Government High School Podagaon

						Koraput.
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KRD	2	3604	0001	154	58000	Block Development Officer Chilika Tangi.
	9	2056	0025	0	9917	Superintendent Special Jail (Welfare Service) Bhubaneswar.
MBJ	1	2210	0145	336	75172	Assistant District Medical Officer (Medical) Baripada.
		2225	0147	270	26105	Block Development Officer Morada (Chitrada) Rasogovindapur.
		2506	0003	55	55584	Consolidation Officer Baisinga Betnati.
	3	2054	0024	51	66049	Sub-Treasury Officer Udala.
		2210	0030	74	23210	Health Officer Baripada Municipality Baripada.
		2211	0059	158	13905	Medical Officer Community Health Centre Dukura Khunta.
		2403	0183	245	105422	Chief District Veterinary Officer (AI&CD) Baripada.
		2501	0047	361	43446	Block Development Officer Morada (Chitrada) Rasogovindapur.
	5	2056	0003	8	21328	Superintendent Sub - Jail Udala.
			0004	9	109732	Superintendent Sub - Jail Udala.
	6	2202	0083B	13	9321	Headmistress MPK Girls High School Baripada.
	7	2029	0066	34	72648	Tahasildar Barsahi Baripada.
			0067	33	337757	Tahasildar Barsahi Baripada.
		2202	0366A	72	344112	Block Development Officer Bisoi.
		2225	0234	03	32174	Headmaster/Headmistress Govt. Girls High School (SSD) Patpur (Silda).
		3604	0001	3	1699610	Executive Officer NAC Rairangpur Rairangpur.
	8	2056	2239	45	19984	Superintendent Sub - Jail Udala.
		2202	0124C	10	156078	Principal Baripada College Baripada.
			0153C	57	184185	Principal MPC (Auto) College Baripada.
		2506	0003	53	142	Assistant Consolidation Range Office Baripada.

		3054	0002	77	1500000	Block Development Officer Barsahi Baripada.
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		3604	0001		207006	Block Development Officer Barsahi Baripada.
			0003		100000	Block Development Officer Barsahi Baripada.
			0004		300000	Block Development Officer Barsahi Baripada.
			0002		122000	Block Development Officer Barsahi Baripada.
	9	2202	0096A	217	1603350	District Inspector of School Baripada.
			0383A	110	338614	Block Development Officer Udala.
		2215	0001	158	24222	Executive Engineer Baripada Public Health Division Baripada.
		2230	0014	13	1027	District Labour Officer Baripada.
		2515	0121	103	160654	Block Development Officer Udala.
		3604	0010		3034800	District Panchayat Officer Baripada.
	11	2202	0194B	30	86689	Headmaster GB Govt. High School Morada Rasogovindapur.
		2210	0253	56	16781	Medical Officer Community Health Centre Kuliana Baripada.
	12	2210	0266	307	871704	Assistant District Medical Officer (Medical) Baripada.
		2225	0209	20	24822	Block Development Officer Thakurmunda Karanja.
MKG	1	2501	0024	321	20816	Block Development Officer Korkunda.
			0028	320	13272	Block Development Officer Korkunda.
	2	3604	0010	87	38000	Block Development Officer Khairiput.
	3	2225	0270	393	200000	District Welfare Officer Malkangiri.
		2515	0107	229	60293	Block Development Officer Khairiput.
		3054	0005	20	474000	Executive Officer NAC Balimela Balimela.
		3604	0032		513694	Block Development Officer

						Podia.
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	10	2501	0008	200	14970	Block Development Officer Korkunda.
	11	2501	0008	130	1605	Block Development Officer Khairiput.

NGR	5	2515	0020		33605	Executive Officer Zilla Parisad Nayagarh.
	9	2211	0002	119	10602	Medical Officer Community Health Centre Bhapur Khandapara.
	12	2202	0129A	438	21216	District Inspector of Schools Nayagarh.
NRG	7	2225	0030	08	155705	Headmaster Government High School Kodinga Nawarangpur.
OLS	9	2052	0102	291	3898	Under Secretary to Govt. Parliamentary Affairs Department BBSR.
PLB	3	2056	0070	138	30000	Superintendent Sub-Jail G. Udayagiri.
		2202	0203B	42	120	Headmaster Government High School Bamunig Daringibadi.
		2225	0280	86	23451	Block Development Officer Baliguda.
		2235	0201	549	203400	Collector Phulbani.
			0399	62	10990	Child Development Project Officer Daringibadi.
		2515	0188	551	21200	Block Development Officer Daringibadi.
			0192	555	27642	Block Development Officer Daringibadi.
			0193	549	90767	Block Development Officer Daringibadi.
			0201	541	59490	Block Development Officer Daringibadi.
	7	2029	0034	116	42806	Collector Phulbani.
			0005	28	81901	Tahasildar K. Nuagaon.
			0004	26	24896	Tahasildar K. Nuagaon.
	9	2515	0059	21	520628	Executive Officer Zilla Parisad Phulbani.
	10	2202	0023A	173	20056	Block Development Officer G. Udayagiri.
		2211	0031	0	37174	Medical Officer Community

						Health Centre Daringibadi.
	12	2501	0007	182	12032	Block Development Officer Tumudibandha.
PNP	5	2040	0001	06	0	Assistant Commissioner of Commercial Taxes Rourkela Circle Uditnagar Uditnagar.

		2202	0076B	05	191211	Headmaster Kulunga High School Panposh.
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	9	3475	0004	39	24727	Assistant Controller Legal Metrology Sundargarh Zone Rourkela.
PRI	9	2014	0053		361667	Block Development Officer Astaranga Kakatpur.
	11	2202	0128B	28	176060	Headmaster Government High School Kanasa Satyabadi.
SBP	3	2225	0209	215	23296	District Welfare Officer Sambalpur.
	5	4406	0024	0	4800000	Divisional Forest Officer (Kenduleaf Division) Sambalpur.
	6	2029	0007	26	28254	Tahasildar Rairakhol.
			0015	10	20210	Tahasildar Naktideuli.
	7	2401	0043	18	3000	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit Sambalpur.
	8	2202	0067B	21	28658	Headmaster GC High School Rairakhol.
	10	2220	0009	65	1000	Deputy Director Information & Public Relations (Northern Division Sambalpur).
			0010	60	8718	Deputy Director Information & Public Relations (Northern Division Sambalpur).
	11	3454	0003	142	2540	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit

						Sambalpur.
			0006	139	25148	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit Sambalpur.
			0004	141	6277	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit Sambalpur.

			0005	140	35154	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit Sambalpur.
SNG	1	2202	0078A	184	22268	Block Development Officer Bargaon Rajgangpur.

			0079A	182	15158	Block Development Officer Bargaon Rajgangpur.
		2225	0135	72	156410	Headmistress Govt. Girls High School Nuagaon.
			0005	257	18516	Headmaster/Headmistress Govt. Girls High School (SSD) Jampali Jampali.
	2	2211	0001	146	11250	Medical Officer Community Health Centre Hatibari Biramitrapur.
	3	2515	0218	194	18330	Block Development Officer Nuagaon Biramitrapur.
			0223	192	93710	Block Development Officer Nuagaon Biramitrapur.
			0226	184	10000	Block Development Officer Nuagaon Biramitrapur.
			0225	183	7300	Block Development Officer Nuagaon Biramitrapur.
			0222	193	154950	Block Development Officer Nuagaon Biramitrapur.
			0219	215	18330	Block Development Officer Nuagaon Biramitrapur.
	11	2202	0124A	149	130094	Block Development Officer Tangarpali Sundargarh.
		2501	0025	207	128696	Block Development Officer Sadar Sundargarh.
			0026	183	29351	Block Development Officer

						Sadar Sundargarh.
	12	2202	0111A	235	35709	Block Development Officer Hemgir.
			0192A	244	79342	District Inspector of School Sundargarh.
			0193A	247	45785	District Inspector of School Sundargarh.
		2853	0002	70	153286	Deputy Director of Mines Koira.
			0003	69	11581	Deputy Director of Mines Koira.
			0006	73	15623	Deputy Director of Mines Koira.
			0005	71	170989	Deputy Director of Mines Koira.
			0004	68	53095	Deputy Director of Mines Koira.

SNP	2	2202	0002A	139	2489000	Block Development Officer Tarava Subarnapur.
	3	2015	0017	56	162960	District Panchayat Officer Subarnapur Subarnapur.

		2059	0010	171	181000	District Social Welfare Officer Subarnapur.
		2215	0023	112	67056	Executive Engineer RWSS Division Subarnapur.
		3604	0033	52	263186	District Panchayat Officer Subarnapur Subarnapur.
	8	2202	0064C	14	83231	Principal Biramaharajpur College Biramaharajpur.
			0065C	15	327209	Principal Biramaharajpur College Biramaharajpur.
		2211	0027	99	235837	Medical Officer Community Health Centre Binica Subarnapur.
		2220	0005	31	17853	District Information & Public Relation Officer Subarnapur.
	9	2515	0013	70	60912	Block Development Officer Tarava Subarnapur.
	11	2029	0032	42	134291	Tahasildar Ulunda.
			0038	41	29642	Tahasildar Ulunda.
		2235	0034	43	32387	Child Development Project Officer Tarava Subarnapur.

			0035	42	105294	Child Development Project Officer Dunguripali.
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ANNEXURE-‘F’

List of Vouchers with Arithmetical Inaccuracy for 2011-2012

Try	Month	Mj Head	TV NO	Bill NO	Sop Amount	Voucher Net	Diff	DDO
BBS	6	2202	0001A	470	15000	0	15000	Director of Elementary Education Bhubaneswar
BGR	5	2700	0004	11	104773	108273	-3500	Executive Engineer Canal Division Baragarh
BLG	4	2515	0014		141576	0	141576	
	5	2402	0013	10	269807	26954	233	Assistant Soil Conservation Officer

DKL								Kamakhyanagar
	8	2056	0015	46	24712	33454	-8742	Superintendent Sub-Jail Kamakhyanagar
		2225	0061	36	140685	97870	42815	Head master Government High School Kantol Kamakhyanagar
GJM	4	2515	0066		2204	0	2204	
	9	2202	00445 B	38	29032	29062	-30	Head Mistress DB Government Girls School Bhanjanagar
GJP	7	2029	0028	17	22353	23353	-1000	Tahasildar Mohana
JPS	12	2853	0011	139	121854	121814	40	Deputy Director (CA) Government Laboratory Jajpur Road
KHD	11	2053	0017	131	168091	108091	60000	Sub-Collector Khurda
KJR	5	2059	0023	2	104815	102215	2600	Superintendent Engineer Keonjhar Circle Keonjhar
KPD	1	2406	0014	184	94920	89260	5660	Divisional Forest Officer Mangrove Forest Division (WL) Rajnagar
KPT	8	2202	0102B	77	191753	185608	6145	Inspect of School Koraput Circle Koraput
KRD	6	2059	0094	15	310252	31192	60	Executive Engineer Rural Works Ele-Division, BBSR
MKG	11	2202	0086A	141	277339	357839	-80500	Block Development Officer Kudumulgumma
PNP	10	2515	0009	110	129390	130365	-975	Block Development Officer Kuarmunda
PRI	5	2029	0048	19	209701	212036	-2335	Tahasildar Kakatpur
	10	2202	0111A	128	311261	311262	-1	Block Development Officer Astarang Kakatpur
RGD	11	2515	0049	166	5895	9343	-3448	Block Development Officer Bissam Cuttack
SBP	4	2406	0031	01	24008	26008	-2000	Divisional forest Officer Rairakhol Division Rairakhol
	7	2053	0006	67	371293	373007	-1714	Revenue Divisional

								Commissioner (Northern Division) Sambalpur
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ANNEXURE - 'G'

Misclassification of Debit by the Treasury (2011-2012)

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

SL. NO.	MAJOR HEAD TO WHICH RELATES	MONTH	TV NO.	TRY	AMOUNT IN (₹)	T.E.NO.
1	8009SPF,60-OTHER PF,103-OTHER MISC.PF,AEIPF(TPF)	4/11	45	BDK	100000	1
2	-----DO-----	---DO---	46	BDK	980500	1
3	-----DO-----	---DO---	82	CTC	100000	1
4	-----DO-----	---DO---	95	CTC	1114819	1

5	-----DO-----	---DO---	75	JSP	200400	1
6	-----DO-----	---DO---	99	KJR	290000	1
7	-----DO-----	---DO---	107	KJR	117452	1
8	-----DO-----	---DO---	196	KJR	125000	1
9	-----DO-----	---DO---	61	KLD	62000	1
10	-----DO-----	---DO---	109	KRD	5829	1
11	-----DO-----	---DO---	110	KRD	92000	1
12	-----DO-----	---DO---	223	KRD	408000	1
13	-----DO-----	---DO---	84	MKG	182097	1
14	-----DO-----	---DO---	13	NGR	145000	1
15	-----DO-----	---DO---	23	SNG	398000	1
16	-----DO-----	---DO---	35	SNP	172800	1
17	-----DO-----	---DO---	39	SNP	82000	1
18	-----DO-----	5/11	46	BDK	70000	2
19	-----DO-----	---DO---	130	BGR	300000	2
20	-----DO-----	---DO---	55	CTS	252000	2
21	-----DO-----	---DO---	56	CTS	250000	2
22	-----DO-----	---DO---	56	KRD	1046000	2
23	-----DO-----	---DO---	124	KRD	684000	2
24	-----DO-----	---DO---	31	MKG	41962	2
25	-----DO-----	---DO---	252	SBP	255000	2
26	-----DO-----	---DO---	256	SBP	98000	2
27	-----DO-----	---DO---	262	SBP	140100	2
28	-----DO-----	---DO---	14	KPT	180000	2
29	-----DO-----	---DO---	123	KJR	95150	2
30	-----DO-----	---DO---	156	KJR	963121	2
31	-----DO-----	---DO---	283	BLS	138600	2
32	-----DO-----	6/11	218	KRD	544000	3
33	-----DO-----	---DO---	78	BDH	78780	3
34	-----DO-----	---DO---	249	SBP	75000	3
35	-----DO-----	---DO---	297	CTC	57600	3
				TOTAL	9845210	
SL NO.	MAJOR HEAD TO WHICH RELATES		TV NO.	TRY	AMOUNT IN (₹)	T.E.NO.
36	8009 SPF60 –OTHER PF,103-OTHER MISC PF,AEIPF(TPF)	7/11	77	ANG	140000	6
37	-----DO-----	---DO---	158	ANG	161000	6
38	-----DO-----	---DO---	33	BDH	187200	6
39	-----DO-----	---DO---	55	BDK	550000	6
40	-----DO-----	---DO---	116	KPT	268600	6
41	-----DO-----	---DO---	100	PLB	150000	6
42	-----DO-----	---DO---	181	PLB	49998	6
43	-----DO-----	---DO---	30	PRI	60000	6
44	-----DO-----	8/11	121	BGR	130000	10
45	-----DO-----	---DO---	225	CTC	162000	10

46	-----DO-----	---DO--	227	CTC	217953	10
47	-----DO-----	---DO--	42	DGR	101600	10
48	-----DO-----	---DO--	28	JSP	120000	10
49	-----DO-----	---DO--	67	KJR	237865	10
50	-----DO-----	---DO--	149	KJR	240000	10
51	-----DO-----	---DO--	6	KPD	237600	10
52	-----DO-----	---DO--	206	MBJ	391000	10
53	-----DO-----	---DO--	93	PNP	150000	10
54	-----DO-----	---DO--	66	PRI	669900	10
55	-----DO-----	---DO--	67	PRI	394540	10
56	-----DO-----	---DO--	136	SBP	148600	10
57	-----DO-----	9/11	288	CTC	63644	13
58	-----DO-----	---DO--	136	RGD	201100	13
59	-----DO-----	---DO--	34	RGD	51268	13
60	-----DO-----	---DO--	15	BGR	127200	13
61	-----DO-----	---DO--	25	BGR	299371	13
62	-----DO-----	---DO--	26	BGR	350744	13
63	-----DO-----	---DO--	29	BGR	697442	13
64	-----DO-----	---DO--	28	BGR	1620731	13
65	-----DO-----	---DO--	27	BGR	654043	13
66	-----DO-----	---DO--	69	BDH	53000	13
67	-----DO-----	---DO--	24	PNP	63800	13
68	-----DO-----	---DO--	214	MBJ	150882	13
69	-----DO-----	---DO--	270	MBJ	250000	13
70	-----DO-----	---DO--	83	BDK	150000	13
71	-----DO-----	---DO--	16	PRI	220000	13
72	-----DO-----	---DO--	143	KJR	500000	13
73	-----DO-----	---DO--	74	GJM	149990	13
74	-----DO-----	10/11	29	BGR	149000	15
75	-----DO-----	---DO--	116	BGR	59400	15
TOTAL					10579471	

SL NO.	MAJOR HEAD TO WHICH RELATES		TV NO.	TRY	AMOUNT IN (₹)	T.E NO.
76	8009 SPF60 –OTHER PF,103-OTHER MISC PF,AEIPF(TPF)	10/11	81	CTC	160000	15
77	-----DO-----	---DO--	113	KJR	132039	15
78	-----DO-----	---DO--	164	KJR	73500	15
79	-----DO-----	---DO--	12	KPT	98400	15
80	-----DO-----	---DO--	263	MBJ	84000	15

81	-----DO-----	---DO--	264	MBJ	336000	15
82	-----DO-----	---DO--	289	MBJ	300000	15
83	-----DO-----	---DO--	4	NGR	150000	15
84	-----DO-----	---DO--	13	PNP	160000	15
85	-----DO-----	11/11	61	BBS	80869	16
86	-----DO-----	---DO--	300	BLS	150000	16
87	-----DO-----	---DO--	399	CTC	436000	16
88	-----DO-----	---DO--	142	DKL	68400	16
89	-----DO-----	---DO--	39	JPR	100000	16
90	-----DO-----	---DO--	174	KPT	497500	16
91	-----DO-----	---DO--	397	KRD	300000	16
92	-----DO-----	---DO---	69	PRI	946000	16
93	-----DO-----	---DO--	70	PRI	767300	16
94	-----DO-----	---DO--	71	PRI	559120	16
95	-----DO-----	---DO--	246	BAM	425000	16
96	-----DO-----	---DO--	25	BLG	22400	16
97	-----DO-----	---DO--	146	BLG	2041725	16
98	-----DO-----	---DO--	190	BLG	134000	16
99	-----DO-----	---DO--	68	KLD	101000	16
100	-----DO-----	---DO--	84	KJR	180000	16
101	-----DO-----	---DO--	171	KJR	150000	16
102	-----DO-----	12/11	67	BBS	36000	18
103	-----DO-----	---DO--	175	BDK	727941	18
104	-----DO-----	---DO--	176	BDK	75458	18
105	-----DO-----	---DO--	50	BGR	690000	18
106	-----DO-----	---DO--	51	BGR	276800	18
107	-----DO-----	---DO--	52	BGR	98000	18
108	-----DO-----	---DO--	14	PRI	438000	18
109	-----DO-----	---DO---	97	GJP	189000	18
110	-----DO-----	---DO--	25	JSP	300000	18
111	-----DO-----	---DO--	31	KRD	1282312	18
112	-----DO-----	---DO--	275	KRD	98000	18
113	-----DO-----	---DO--	38	NGR	573200	18
114	-----DO-----	---DO--	342	CTC	100000	18
115	-----DO-----	---DO--	126	NRG	145000	18
TOTAL					13482964	
SL NO.	MAJOR HEAD TO WHICH RELATES		TV NO.	TRY	AMOUNT IN (₹)	T.E NO.
116	8009 SPF60 –OTHER PF,103-OTHER MISC PF,AEIPF(TPF)		108	PNP	114000	18
117	-----DO-----	1/12	105	BDK	399000	22
118	-----DO-----	---DO--	93	BGR	150000	22
119	-----DO-----	---DO--	53	GJP	680000	22
120	-----DO-----	---DO--	19	JSD	99800	22
121	-----DO-----	---DO--	36	KRD	110300	22

122	-----DO-----	---DO--	73	SNG	400000	22
123	-----DO-----	2/12	113	BDK	139000	23
124	-----DO-----	---DO--	105	BGR	120000	23
125	-----DO-----	---DO--	104	BLS	68900	23
126	-----DO-----	---DO--	50	JYR	84000	23
127	-----DO-----	---DO--	4	SBP	100000	23
128	-----DO-----	3/12	56	BLG	69000	24
129	-----DO-----	---DO--	27	JSD	1355421	24
130	-----DO-----	---DO--	70	KHD	132000	24
131	-----DO-----	---DO--	175	KJR	149000	24
132	-----DO-----	---DO--	168	KRD	372000	24
133	-----DO-----	---DO--	167	KRD	346600	24
134	-----DO-----	---DO--	7	SBP	188080	24
135	-----DO-----	---DO--	8	SBP	550000	24
136	-----DO-----	---DO--	100	SBP	126000	24
					5753101	
TOTAL					39660746	

ANNEXURE-‘G-II’**Misclassification of Debit by the Treasury (2011-2012)****Leave encashment Debit/Advance TA/HBA wrongly booked under 8009 SPF, 01 CIVIL, 101-GPF.**

SL NO.	MAJOR HEAD TO WHICH RELATES	MONTH	TV NO.	TRY	AMOUNT IN (₹)	T.E. NO.
1	2070-PENSION & OTHER RETIREMENT BENEFIT 115-LEAVE ENCASHMENT	6/11	266	CTC	382640	8
2	2700-MINOR IRRIGATION 80-GENERAL 001-DIRECTION & ADMINISTRATION 01003-SALARIES	11/11	143	KRD	4200	17
				TOTAL	386840	

ANNEXURE-H

Sl. No.	Name of the Treasury	Head of Account	T.V No. & Date	Amount involved	Type of errors	Name of the D.D.O	Remarks
1.	Mayurbhanj	7610-HBA	6 of 02.03.2012	150000	Voucher Wanting	Medical Officer CHC Raruan, Karanja.	
2.	-do-	-do-	29 of 20.03.2012	50000	-do-	Executive Engineer NH Division Baripada.	
3.	Kalahandi	7610 - MCA	24 of 19.03.2012	25000	-do-	Sub-Treasury Officer M.Rampur	

ANNEXURE - 'I'

Wanting / In complete Challans from Treasury during 2011-2012 Head of Account- 8009-GPF.

SL.NO	Name of the Treasury/Month	Challan No & Date	Head of Account	Amount Involved	Remarks if Any
01	ANG 4/11	0022	8009	8000	
02	KJR--DO--	0002	--DO--	17045	
03	--DO--	0004	--DO--	20000	
04	--DO--	0005	--DO--	1484	
05	--DO--	0006	--DO--	7000	
06	--DO--	0007	--DO--	7000	
07	--DO--	0013	--DO--	8500	
08	--DO--	0014	--DO--	8357	
09	--DO--	0015	--DO--	11082	
10	--DO--	0016	--DO--	1800	
11	KLD--DO--	0045	--DO--	1100	
12	--DO--	0046	--DO--	1100	
13	OLS--DO--	0003	--DO--	7000	
14	--DO--	0005	--DO--	20000	
15	SNP--DO--	0011	--DO--	6023	
16	ANG 5/11	0054	--DO--	8000	
17	BDK--DO--	0013	--DO--	5000	
18	--DO--	0014	--DO--	1250	
19	--DO--	0115	--DO--	44700	
20	--DO--	0116	--DO--	35600	
21	BGR--DO--	0025	--DO--	20500	
22	BLS--DO--	0154	--DO--	15600	
23	CTC--DO--	0167	--DO--	18700	
24	--DO--	0183	--DO--	15000	
25	--DO--	0191	--DO--	794	
26	CTS--DO--	0012	--DO--	55300	
27	--DO--	0040	--DO--	351475	
28	--DO--	0042	--DO--	284684	
29	GJM--DO--	0058	--DO--	13270	
30	--DO--	0059	--DO--	13270	
31	--DO--	0151	--DO--	11354	
32	JSP--DO--	0073	--DO--	9625	
33	--DO--	0074	--DO--	23524	
34	--DO--	0085	--DO--	5000	

35	--DO--	0086	--DO--	5000	
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36	--DO--	0116	--DO--	12000	
37	--DO--	0117	--DO--	12000	

38	JYR--DO--	0019	--DO--	9286	
39	KJR--DO--	0117	--DO--	7000	
40	KPD 5/11	0041	8009	49134	
41	KPT--DO--	0059	--DO--	4000	
42	KRD--DO--	0140	--DO--	10798	
43	--DO--	0205	--DO--	3650	
44	PNP--DO--	0032	--DO--	6547	
45	ANG 6/11	0094	--DO--	24000	
46	BDK--DO--	0134	--DO--	1	
47	BLS--DO--	0159	--DO--	33262	
48	--DO--	0170	--DO--	13500	
49	CTC--DO--	0083	--DO--	7000	
50	DGR--DO--	0012	--DO--	30000	
51	DKL--DO--	0097	--DO--	1000	
52	GJM--DO--	0149	--DO--	44500	
53	JSP--DO--	0130	--DO--	5000	
54	KLD--DO--	0053	--DO--	1100	
55	--DO--	0054	--DO--	1100	
56	KPT--DO--	0014	--DO--	8000	
57	KRD--DO--	0178	--DO--	5763	
58	--DO--	0198	--DO--	2000	
59	MKG--DO--	0003	--DO--	47810	
60	NRG--DO--	0053	--DO--	1875	
61	SNG--DO--	0055	--DO--	5400	
62	ANG 7/11	0090	--DO--	8000	
63	BDK--DO--	0002	--DO--	1500	
64	KRD--DO--	0057	--DO--	22500	
65	--DO--	0131	--DO--	5763	
66	MKG--DO--	0053	--DO--	600	
67	ANG 8/11	0084	--DO--	8000	
68	--DO--	0089	--DO--	3500	
69	--DO--	0099	--DO--	10000	
70	CTC--DO--	0066	--DO--	23000	
71	--DO--	0142	--DO--	104400	
72	GJM--DO--	0236	--DO--	36600	
73	--DO--	0237	--DO--	18300	
74	KPD--DO--	0085	--DO--	200	
75	KRD--DO--	0087	--DO--	35000	
76	NRG--DO--	0124	--DO--	1675	
77	PLB--DO--	0044	--DO--	2000	

78	--DO--	0045	--DO--	5000	
79	--DO--	0046	--DO--	8000	
80	--DO--	0120	--DO--	23000	
81	--DO--	0121	--DO--	2000	
82	PNP--DO--	0001	--DO--	16000	

83	--DO--	0034	--DO--	10320	
84	BBS 9/11	0094	--DO--	1477445	
85	BDH 9/11	0039	8009	2000	

86	BDK--DO--	0004	--DO--	14375	
87	--DO--	0131	--DO--	10000	
88	BGR--DO--	0038	--DO--	76300	
89	CTC--DO--	0010	--DO--	7000	
90	--DO--	0063	--DO--	750	
91	--DO--	0092	--DO--	10000	
92	--DO--	0129	--DO--	11500	
93	KJR--DO--	0119	--DO--	6000	
94	KLD--DO--	0120	--DO--	6000	
95	KPT--DO--	0020	--DO--	7000	
96	KRD--DO--	0263	--DO--	22500	
97	NPR--DO--	0029	--DO--	13900	
98	--DO--	0052	--DO--	13900	
99	NRG--DO--	0004	--DO--	132450	
100	PLB--DO--	0129	--DO--	22000	
101	ANG 10/11	0112	--DO--	7650	
102	BDH--DO--	0016	--DO--	3500	
103	BDK--DO--	0035	--DO--	1500	
104	JSD--DO--	0020	--DO--	22000	
105	KJR--DO--	0042	--DO--	7000	
106	--DO--	0065	--DO--	26000	
107	MKG--DO--	0009	--DO--	18575	
108	--DO--	0010	--DO--	8000	
109	PLB--DO--	0112	--DO--	1080	
110	ANG 11/11	0053	--DO--	18800	
111	--DO--	0059	--DO--	30700	
112	CTC--DO--	0150	--DO--	14835	
113	CTS--DO--	0053	--DO--	3680	
114	KRD--DO--	0142	--DO--	5000	
115	MKG--DO--	0003	--DO--	36500	
116	NGR--DO--	0042	--DO--	20500	
117	PLB--DO--	0010	--DO--	8000	
118	SNP--DO--	0046	--DO--	4000	
119	ANG 12/11	0020	--DO--	8000	
120	BBS--DO--	0045	--DO--	12000	
121	--DO--	0052	--DO--	1390	

122	BDK--DO--	0070	--DO--	420	
123	--DO--	0104	--DO--	14375	
124	--DO--	0105	--DO--	14375	
125	--DO--	0106	--DO--	18375	
126	--DO--	0107	--DO--	10248	
127	--DO--	0108	--DO--	13948	
128	--DO--	0109	--DO--	10248	
129	BLS--DO--	0178	--DO--	90000	
130	CTC 12/11	0117	8009	4744	

131	--DO--	0118	--DO--	5000	
132	--DO--	0155	--DO--	12090	
133	--DO--	0183	--DO--	8500	

134	--DO--	0185	--DO--	3500	
135	--DO--	0186	--DO--	5000	
136	GJM--DO--	0087	--DO--	14610	
137	--DO--	0100	--DO--	9397	
138	--DO--	0117	--DO--	18300	
139	GJP--DO--	0008	--DO--	17790	
140	KPD--DO--	0049	--DO--	35400	
141	KPT--DO--	0072	--DO--	15000	
142	KRD--DO--	0199	--DO--	5000	
143	NGR--DO--	0056	--DO--	4500	
144	--DO--	0067	--DO--	11000	
145	PLB--DO--	0118	--DO--	4150	
146	SBP--DO--	0056	--DO--	5000	
147	--DO--	0057	--DO--	800	
148	SNG--DO--	0035	--DO--	1000	
149	BBS 01/12	0029	--DO--	1390	
150	BDK--DO--	0061	--DO--	1500	
151	--DO--	0122	--DO--	10000	
152	DKL--DO--	0083	--DO--	7000	
153	GJM--DO--	0091	--DO--	5000	
154	JSP--DO--	0125	--DO--	87600	
155	KJR--DO--	0106	--DO--	60000	
156	--DO--	0120	--DO--	17800	
157	KPD--DO--	0077	--DO--	111200	
158	KPT--DO--	0036	--DO--	25000	
159	--DO--	0037	--DO--	9500	
160	KRD--DO--	0023	--DO--	10763	
161	MKG--DO--	0023	--DO--	38426	
162	NPR--DO--	0031	--DO--	28600	
163	PRI--DO--	0090	--DO--	26000	
164	ANG 02/12	0058	--DO--	8000	
165	--DO--	0076	--DO--	8000	

166	BDK--DO--	0097	--DO--	1500	
167	BLS--DO--	0018	--DO--	3600	
168	JPR--DO--	0084	--DO--	4000	
169	KJR--DO--	0001	--DO--	30000	
170	MKG--DO--	0063	--DO--	31500	
171	--DO--	0064	--DO--	48000	
172	--DO--	0065	--DO--	15000	
173	PLB--DO--	0001	--DO--	3150	
174	PRI--DO--	0068	--DO--	26000	
175	BBS 03/12	0034	8009	4317	
176	--DO--	0087	--DO--	25000	
177	--DO--	0162	--DO--	400000	
178	BDK--DO--	0038	--DO--	1500	

179	BGR--DO--	0002	--DO--	225140	
180	BLS--DO--	0195	--DO--	25710	
181	CTC--DO--	0059	--DO--	16800	

182	--DO--	0306	--DO--	3473	
183	DKL--DO--	0131	--DO--	49000	
184	JPR--DO--	0103	--DO--	15244	
185	JSD--DO--	0020	--DO--	5000	
186	JSP--DO--	0110	--DO--	21000	
187	JYR--DO--	0016	--DO--	117459	
188	KJR--DO--	0229	--DO--	18500	
189	KPD--DO--	0174	--DO--	48800	
190	--DO--	0223	--DO--	35400	
191	KPT--DO--	0010	--DO--	10470	
192	--DO--	0016	--DO--	8500	
193	--DO--	0017	--DO--	12000	
194	--DO--	0018	--DO--	4000	
195	--DO--	0019	--DO--	9000	
196	--DO--	0021	--DO--	7000	
197	--DO--	0125	--DO--	24000	
198	--DO--	0126	--DO--	40000	
199	KRD--DO--	0022	--DO--	10763	
200	MKG--DO--	0092	--DO--	12000	
201	NRG--DO--	0106	--DO--	18000	
202	OLS--DO--	0009	--DO--	128227	
203	RGD--DO--	0149	--DO--	5705	
TOTAL				6119358	

ANNEXURE – ‘J’

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

As on 31.3.2012

Treasury	101-Revenue Deposit	103-Security Deposit	104-Civil Court Deposit	105-Criminal Court Deposit	800- Other Deposit
Angul	2002 to 2006, 2011 & 2012.	2011, 2012.	2002 to 2012.	1990 to 1992, 2002 to 2012.	2005 to 2012.
Bolangir	2001 to 2003, 2007 to 2012.	2007 to 2012.	2007,2008,2010 to 2012.	2000, 2001,2007 to 2012.	Nil
Balasore	2011.	2009, 2011,	2011.	2011.	Nil
Baripada (Mayurbhanj)	2001 to 2003, 2009, 2011.	2009, 2011.	2011 & 2012.	2011 & 2012.	Nil
Bhubaneswar Spl-I	2009 to 2012.	1993 to 2012.	2001,2010 to 2012.	1998,2011, 2012.	Nil
Boudh	2007 to 2012.	1998 2004, 2007 to 2012.	1996,1997,1999 to 2001,2005 to 2012.	1998 to 2012.	Nil
Bhadrak	2001 to 2003, 2010 to 2012.	2009 to 2012.	1995 to 2004, 2010 to 2012.	1991,1999,2007, 2010 to 2012.	Nil
Berhampur	2001, 2009,	2011, 2012.	2008 &2012.	2012.	Nil

	2011 & 2012.				
Bargarh	2007 to 2012.	2007 to 2012.	2008 to 2012.	2006, 2008 to 2012.	Nil
Cuttack	2006, 2008, 2009,2010, 2012.	2012.	2010 to 2012. and High Court Dep. 01.04.2010and 01.04.2011.	2012.	Nil
Cuattack Special	1998 to 2012.	2008, 2010 to 2012.	Nil	Nil	Nil
Dhenkanal	2007 to 2010, 2012.	2008 to 2012.	2010 to 2012.	1993 to 2005, 2010 to 2012.	Nil
Deogarh	2007 to 2012.	1995 to 2005, 2007 to 2012.	1995 to 2005, 2007 to 2012.	2006 to 2012.	Nil
Gajapati	2009 to 2012.	2009 to 2012.	1995 to 2012.	1995 to 2012.	Nil
Ganjam	2007 to 2012.	2003, 2006, 2007, 2009 to 2012.	2005 to 2007, 2009,	2005 to 2009, 2012.	Nil
Jajpur	2007 to 2012.	2003, 2006, 2011 & 2012.	2004 to 2006, 2009 to 2012.	1995 to 1997, 2005, 2007, 2008,2010 to 2012.	Nil
Jajpur Special					
Jagatsingpur	2007,2010 to 2012.	2011 & 2012.	2011 & 2012.	2008 to 2012.	Nil
Jeypore Special	2001 to 2006, 2009 to 2012.	2005,2006,2010 to 2012.	1998, 1999, 2001 to 2005, 2010 to 2012.	2010,2012.	Nil
Jharsuguda	2008 to 2012.	2008 to 2011.	2012.	1995 to 2000, 2010.	Nil
Keonjhar	2009, & 2011.	2001 to 2012.	2000 , 2009, & 2012.	2008 to 2010, & 2012	Nil
Kalahandi	2010 & 2012.	2010 & 2012.	2006 to 2012.	2006 to 2012.	Nil
Koraput	2001 & 2012.	2006 to 2009, 2011 & 2012.	2005 to 2012.	1991, 1996 to 2009, 2011 & 2012.	Nil
Khurda	2000 to 2012.	2007 to 2012.	2007, 2009 to 2012.	1990, 1997, 2007, 2010 to 2012.	Nil
Kendrapara	2011 & 2012.	2007, 2008, & 2012.	1995 to 2012.	1995 to 2012.	Nil.
Malkangiri	2001 to 2003, 2009 to 2012.	2009 to 2012.	2012.	2012.	Nil
Nayagarh	1995 to 2002, 2007 to 2012.	1996 to 2002, 2007 to 2010.	1995 to 1998, 2000 to 2004, 2011, & 2012.	1995 to 2004, 2010 to 2012.	Nil
Nuapada	2008 to 2012.	2009, 2011, & 2012.	2007 to 2012.	1995 to 2012.	Nil
Nawarangpur	2003 to 2007, 2011, & 2012.	2011, & 2012.	1995 to 2012.	1995 to 2012.	Nil
Phulbani	2009, & 2010.	2009, & 2010.	2005, 2007, 2010 to	2000, 2005, 2010	Nil

			2012.	to 2012.	
Panposh Special	2010 to 2012.	2007 to 2012.	Nil	Nil	Nil
Puri	2005 to 2012.	2005 to 2012.	2005, 2007, & 2012.	2000, 2005, 2010 to 2012.	Nil
Rayagada	2009 to 2012.	2008, & 2009.	2008 to 20012.	2009 to 2012.	Nil
Sambalour	2007 to 2009, & 2012.	2007 to 2012.	2009, & 2010.	Nil	Nil
Sundargarh	2011.	2005, 2011, & 2012.	1990 to 1992, 2001 to 2004, 2011, & 2012.	1990 to 2004, 2008, 2011, & 2012.	Nil
Spnepur	1995 to 2012.	1996 to 2012.	1996, 1999 to 2001, 2005, 2007 to 2012.	2009 to 2012.	Nil

ANNEXURE – ‘J -I’

Wanting ± Memos for the year 2011-2012 under the Head of Accounts 8448 –DLF.

Sl.No.	Name of the Treasuries	102-Municipality Fd.	109- Panchayat Body Fd.	Remarks
1.	Boudh	4/11 to 3/12	4/11 to 3/12	
2.	Bargarh	4/11 to 6/11, 10/11 to 3/12	4/11 to 6/11, 10/11 to 3/12	
3.	Berhampur Spl.	6/11, 9/11, 10/11, 2/12.	6/11, 10/11, 2/12.	
4.	Bhadrak	4/11 to 8/11, 12/11 to 3/12.	12/11 to 3/12.	
5.	Bhubaneswar-I Spl.	2/12 to 3/12	2/12 to 3/12.	
6.	Bolangir	4/11 to 3/12.	4/11 to 3/12.	
7.	Cuttack	12/11 to 3/12.	12/11 to 3/12.	
8.	Deogarh	4/11 to 3/12.	4/11 to 3/12.	

9.	Dhenkanal	4/11 to 6/11.	4/11 to 6/11.	
10.	Ganjam	1/12 to 3/12.	1/12 to 3/12.	
11.	Gajapati	6/11, 1/12, 3/12.	6/11, 3/12.	
12.	Jharsuguda	2/12 to 3/12.	2/12 to 3/12.	
13.	Jajpur	1/12, 3/12.	3/12.	
14.	Jajpur Rd. Spl.	NIL	1/12 to 3/12.	
15.	Jeypore Spl.	2/12 to 3/12.	2/12 to 3/12.	
16.	Jagatsinghpur	9/11.	2/12.	
17.	Kalahandi	4/11 to 9/11, 12/11 to 3/12.	4/11 to 7/11, 9/11, 1/12 to 3/12.	
18.	Keonjhar	3/12.	3/12.	
19.	Koraput	4/11, 6/11, 8/11 to 3/12.	4/11, 6/11, 8/11 to 3/12.	
20.	Khurda	4/11 to 2/12.	4/11 to 3/12.	
21.	Khurda Spl.	4/11 to 6/11, 12/11 to 3/12.	4/11 to 6/11, 12/11 to 3/12.	
22.	Malkangiri	4/11 to 7/11.	4/11 to 7/11, 3/12.	
23.	Nawarangpur	5/11 to 3/12.	5/11 to 3/12.	
24.	Nuapada	4/11, 10/11 to 3/12.	10/11 to 3/12.	
25.	Panposh Spl.	4/11 to 3/12.	4/11 to 3/12.	
26.	Phulbani	2/12 to 3/12.	8/11, 12/11 to 3/12.	
27.	Puri	6/11, 10/11 to 3/12.	6/11, 10/11 to 3/12.	
28.	Rayagada	6/11, 9/11, 2/12.	6/11, 9/11, 2/12.	
29.	Sonepur	4/11 to 3/12.	NIL	

Wanting ± memos for the year 2011-2012 under the Head of Accounts -“8443”-C.D.

Sl No	Treasury / Minor Head	101-Rev. Deposit.	103-Sec. Deposit	104-Civil Deposit	105-Criminal Deposit	106-Personal Deposit	123-Dep. Of Educational Institutes	800-Civil deposit.	Remarks
1.	Angul	NIL	NIL	NIL	NIL	6/11	NIL	6/11 to 3/12	
2.	Boudh	4/11 to 3/12.	4/11 to 3/12.	1/12 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	
3.	Balasore	12/11 to 3/12.	12/11 to 3/12.	11/11 to 3/12.	11/11 to 3/12.	NIL	NIL	12/11 to 3/12.	
4.	Bargarh	6/11, 10/11 to 3/12.	6/11 to 7/11, 10/11 to 3/12.	6/11 Tto7/11, 10/11 to 3/12.	7/11, 10/11 to 3/12.	4/11 to 6/11, 10/11 to 3/12.	4/11 to 6/11, 10/11 to 3/12.	4/11 to 3/12.	
5.	Berhampur Spl.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	6/11, 10/11, 2/12.	6/11, 10/11,2/12.	NIL	

6.	Bhadrak	4/11 to 3/12.	4/11 to 3/12.	1/12 to 3/12.	1/12 to 3/12.	12/11 to 3/12.	12/11 to 3/12.	4/11 to 3/12.	
7.	Baripada	NIL	NIL	4/11 to 3/12.	4/11 to 3/12.	NIL	NIL	NIL	
8.	Bhubaneswar-I Spl.	3/12.	1/12 to 3/12.	6/11 to 7/11.	NIL	2/12 to 3/12.	2/12 to 3/12.	4/11 to 3/12.	
9.	Bhubaneswar-II Spl.	4/11 to 3/12.	4/11 to 3/12.	NIL	NIL	7/11, 10/11, 3/12.	4/11 to 3/12.	NIL	
10.	Bolangir	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	
11.	Cuttack	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	12/11 to 3/12.	12/11 to 3/12.	4/11 to 3/12.	
12.	Deogarh	4/11 to 9/11, 2/12 to 3/12.	4/11 to 9/11, 2/12 to 3/12.	4/11 to 9/11, 2/12 to 3/12.	4/11 to 9/11, 2/12 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 9/11, 2/12 to 3/12.	
13.	Dhenkanal	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 6/11.	4/11 to 6/11.	4/11 to 3/12.	
14.	Ganjam	4/11 to 6/11, 10/11 to 3/12.	4/11 to 6/11, 10/11 to 3/12.	4/11 to 6/11, 10/11 to 3/12.	4/11 to 6/11, 10/11 to 3/12.	1/12 to 3/12.	1/12 to 3/12.	4/11 to 6/11, 10/11 to 3/12.	
15.	Gajapati	6/11, 3/12.	4/11, 6/11, 3/12.	6/11, 3/12.	6/11, 3/12.	6/11, 3/12.	6/11, 3/12.	6/11, 3/12.	
16.	Jharsuguda	12/11 to 3/12.	12/11 to 3/12.	12/11 to 3/12.	12/11 to 3/12.	2/12 to 3/12.	2/12 to 3/12.	12/11 to 3/12.	
17.	Jajpur	4/11 to 11/11, 2/12 to 3/12.	4/11 to 11/11, 2/12 to 3/12.	2/12 to 3/12.	2/12 to 3/12.	3/12.	4/11 to 11/11, 3/12..	4/11 to 3/12.	
18.	Jeypore Spl.Spl.	4/11 to 3/12.	4/11 to 3/12.	11/11 to 3/12.	11/11 to 3/12.	2/12 to 3/12.	2/12 to 3/12.	4/11 to 3/12.	
19.	Jajpur Road	8/11 to 1/12, 3/12.	8/11 to 1/12, 3/12.	8/11 to 1/12, 3/12.	8/11 to 1/12, 3/12.	4/11 to 3/12.	8/11 to 3/12.	8/11 to 1/12, 3/12.	
20.	Jagatsinghpur	NIL	NIL	NIL	NIL	3/12.	NIL	NIL	
21.	Kalahandi	4/11 to 11/11, 1/12 to 3/12.	4/11 to 11/11, 1/12 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 9/11, 12/11 to 3/12.	4/11 to 9/11, 12/11 to 3/12.	4/11 to 3/12.	
22.	Keonjhar	NIL	4/11 to 7/11, 11/11 to 3/12.	NIL	NIL	3/12.	3/12.	NIL	
23.	Koraput	6/11 to 10/11.	6/11 to 10/11.	6/11 to 10/11.	6/11 to 10/11, 12/11 to 1/12.	4/11, 6/11, 8/11 to 3/12.	4/11, 6/11, 8/11 to 3/12	6/11 to 10/11.	
24.	Kendrapara	10/11.	10/11.	10/11.	10/11.	NIL	1/12.	10/11.	
25.	Khurda	4/11 to 2/12.	4/11 to 2/12.	4/11 to 2/12.	4/11 to 2/12.	4/11 to 2/12.	4/11 to 2/12.	4/11 to 2/12.	
26.	Khurda Spl.	4/11 to 6/11, 12/11	4/11 to 6/11, 12/11	4/11 to 6/11, 12/11 to	4/11 to 6/11, 12/11 to	4/11 to 6/11, 12/11 to 3/12.	4/11 to 6/11, 12/11 to 3/12.	4/11 to 6/12, 12/11	

		to3/12.	to 3/12.	3/12.	3/12.			to 3/12.	
27.	Malkangiri	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 7/11,9/11.	4/11 ti 7/11.	4/11 to 3/12.	
28.	Nawarangpur	12/11 to 3/12.	12/11 to 3/12.	4/11, 12/11 to 3/12.	4/11, 12/11 to 3/12.	4/11 to 3/12.	5/11 to 3/12.	12/11 to 3/12.	
29.	Nayagarh	NIL	NIL	4/11 to 3/12.	4/11 to 3/12.	NIL	NIL	NIL	
30.	Nuapada	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	10/11 to 3/12.	10/11 to 3/12.	4/11 to 3/12.	
31.	Panposh Spl.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	
32.	Phulbani	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	2/12 to 3/12.	2/12 to 3/12.	4/11 to 3/12.	
33.	Puri	4/11 to 3/12.	4/11 to 3/12.	10/11 to 3/12.	10/11 to 3/12.	6/11, 10/11to 3/12.	6/11, 10/11 to 3/12.	4/11 to 3/12.	
34.	Rayagada	2/12.	2/12.	12/11, 2/12.	12/11, 2/12.	6/11, 9/11, 2/12.	6/11, 9/11, 2/12.	2/12.	
35.	Sambalpur	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	11/11.	NIL	4/11 to 3/12.	
36.	Sundargarh	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	NIL	NIL	4/11 to 3/12.	
37.	Sonepur	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	4/11 to 3/12.	

ANNEXURE – ‘J -II’

Wanting Annual Balance Certificate for the year 2011-2012 under Head “8448”

Sl. No.	Treasury	ABC wanting from the Administrators	Remarks
1.	Boudh	B.D.O., Kantamal, Harbhanga, Boudh. E.O., NAC, Boudhgarh.	
2.	Balasore	B.D.O., Sadar, Balasore., Jaleswar, Remuna, Bhogarai, Soro. E.O., Balasore Municipality. E.O., NAC, Jaleswar.	
3.	Bargarh	B.D.O., Ambabhona, Padampur, Sohela,	Mark B.D.O. rech the ltr. No 3138 Dt.

		Bijepur.	14.5.12 from T.O. But no enclosure found.
		E.O., Bargarh municipality.	
4.	Berhampur Spl.	B.D.O., Kukudakhandi.	
5.	Bhadrak	B.D.O., Chandabali, Basudevapur, Bhadrak, Banth, Dhamnagar, Bhandaripokhari, Tihidi.	
		E.O., NAC, Basudevapur.	
		E.O., Bhadrak Municipality.	
6.	Baripada	B.D.O., Rairangpur, Kusumi, Bangiriposhi, Raruan, Baripada, Udala, Jamda, Karanjia, Sukruli, Thakurmunda, Saharapada, Rasogobindpur, Morada, Jashipur, Shamakhunta, Kuliana, Suliapada, Tiring, Kaptipada.	
7.	Bolangir	B.D.O., Titilagarh, Bolangir, Saintala.	
		E.O., NAC, Titilagarh.	
8.	Cuttack Dist.	B.D.O., Tigiria	
9.	Deogarh	B.D.O., Tileibani.	
		E.O., Deogarh Municipality.	
10.	Ganjam	B.D.O., Chikiti, Patrapur, Aska, Buguda.	
		E.O., NAC, Chikiti, Buguda.	
11.	Gajapati	E.O., NAC, Kashinagar.	
		E.O., S.B.A., Gajapati.	
12.	Jagatsinghpur	B.D.O., Raghunathpur.	
13.	Kalahandi	B.D.O., Narla, Karlamunda, M.Rampur.	
14.	Keonjhar	B.D.O., Ghasipura, Anandpur.	
		E.O., Anandpur Municipality.	
15.	Khurda Dist.	B.D.O., Banapur, Tangi, Chilika, Jatani,	
		E.O., Jatani Municipality.	
		E.O., NAC, Baklugaon, Banapur.	
16.	Malkangiri	B.D.O., Malkangiri, Korukonda, Mathili, Kalimela, Podia, Kudumulugumma, Khairaput.	
		E.O., NAC, Malkangiri, Balimela.	
17.	Panposh Spl.	B.D.O., Kuanarmunda, Bisra, Lathikata.	
		E.O., Rourkela Municipality.	
		E.O., NAC, (ST) Rourkela.	
		Secy. R.D.A., Rourkela.	
18.	Phulbani	B.D.O., Khajuriapada, Phiringia, Phulbani, daringibadi.	
19.	Puri	Astaranga, Kakatpur, Satyabadi, Kanas.	
20.	Sambalpur	B.D.O., Rairakhol, Nakatideula.	
		Secy. S.D.A., Sambalpur.	
21.	Sundargarh	B.D.O., Nuagaon,	
		E.O., Sundargarh Municipality,	
		E.O., Biramitrapur Municipality	
22.	Subarnapur	B.D.O., Subarnapur, Tarabha.	

**WANTING ANNUAL BALANCE CERTIFICATE FOR THE YEAR 2011-2012
UNDER THE HEAD OF ACCOUNT "8443"-C.D.**

Sl.No	Treasury	Name of the Administrators	Remarks
1.	Angul	Principal, Govt. Women's College Angul.	
		H.M. Angul High School Angul	

		E.O. Zilla Parisad Angul	ABC Received but not tallied.
		H.M. Mahendra High School Athamallick.	
		H.M. Mohatab high school Pallahara	ABC received but O.B. not tallied.
2.	Boudh	H.M. Govt. high School Talcher P.D., DRDA, Boudh.	
		E.O., Zilla Parisad Boudh.	
		A.S.C.O., Boudh.	
		H.M., J.D. high School Boudh.	
		H.M., G.G.H.S. Boudh.	
		H.M., S.T.S., Boudh.	
3.	Balasore	P.D., DRDA, Balasore.	
		C.S.O., Balasore.	
		Principal, I.T.I., Balasore.	
		Principal, F.M. (Ev) College, Balasore.	
		H.M., G.G.H.S., Jaleswar.	
		H.M., Barabati G.G.H.S, Balasore.	
		H.M., Khaira G.H.S, Khaira.	
		H.M., B.M. Academy, Kakhada.	
		H.M. G.G.H.S., Rajnilagiri.	
		H.M., G.G.H.S., Rupsa.	
		H.M., Jagarnath H.S., Kamarda.	
		H.M., R.K. Govt. H.S., Jaleswar.	
4.	Bargarh	A.S.C.O., (Survey) Bargarh.	
5.	Bhadrak	P.D., DRDA, Bhadrak.	
		E.O., Zilla Parisad Bhadrak.	
		A.S.C.O., Bhadrak.	
		P.D., Salandi CADA, Bhadrak.	
		Principal, Bhadrak (Auto) College, Bhadrak.	
		H.M., G.G.H.S., Bhadrak.	
		H.M., G.G.H.S., Agarpada.	

	Bhadrak	H.M. , Govt. H.S. , Kothar.	
		H.M., Govt. H.S., Dhamra.	
		H.M., G.G.H.S., Tihidi.	

		H.M. R.N.H.S., Dolasahi.	
		H.M., Dhamnagar High School Dhamnagar.	
6.	Baripada	S.C.O., Baripada.	
		Principal, M.P.C (M) College,	

		Baripada.	
		Principal, M.P.C. (Jr.) College Baripada.	
		Principal, Govt. (W) College Baripada.	ABC Recd. with defective calculation
		Principal, DIET, Baripada.	ABC Received but O.B. not tallied.
		H.M., Sirsa H.S. , Sirsa.	
		H.M., .M.K.C.,H.S, Baripada..	
		H.M., Baha;ada High School Bahalada.	
		H.M., Govt. S.T.S., Baripada.	
		M.L.K., Dharmasala, Baripada.	
7.	Bhubaneswar- I (Spl)	P.D., O.H.S.D.P., Bhubaneswar.	
		R.O., Soil Conservation, Bhubaneswar.	
		Principal, Rajdhani College Bhubaneswar.	ABC Received but O.B. not tallied.
		Principal, B.J.B.(Auto) College Bhubaneswar.	
		H.M., Govt. High School Unit-VI Bhubaneswar.	
		H.M., G.G.H.S.Unit-I , Bhubaneswar.	
8.	Bolangir	E.O., Zilla Parisad Bolangir.	ABC Received with defective calculation.
		S.C.O., Bolangir.	
		A.S.C.O., Bolangir	
		A.E., Soil Conservation Titilagarh.	
		A.S.C.O., Titilagarh.	
		Principal, Govt. (W) College, Bolangir.	
		Principal, D.I.E.T., Bolangir.	
		H.M., G.G.H.S., Bolangir.	
		H.M., G.G.H.S., Kantabanjhi.	
		H.M., G.G.H.S., Titilagarh.	
		H.M., P.R., H.S. Bolangir.	
9.	Cuttack	A.S.C.O., Cuttack.	
		A.S.C.O., Athagarh.	
		H.M., Govt. H.S., Baramba.	

		H.M., Govt. H.S., Ranihat Cuttack.	
10.	Deogarh	P.D., DRDA, Deogarh.	
		E.O., Zilla Parisad Deogarh.	

	Deogarh	A.S.C.O., Deogarh.	
11.	Dhenkanal	A.S.C.O., (Survey) Dhenkanal.	
	Ganjam	A.S.C.O., Chhatrapur.	
		H.M., Govt, S.T.S, Chikiti.	
		H.M., R.R.Vidyapitha, Chikiti.	
		H.M., R.L. Girls High School, Chikiti.	
		H.M., S.N. H.S. , Khallikot.	
		H.M., People H.S., Buguda.	
		H.M., Govt. S.T.S., Polasara.	
		H.M., S.B. H.S., Dharakot.	
12.	Gajapati	H.M., Govt. H.S. , Rayagada.	
13.	Jajpur	A.S.O., Jajpur.	
		H.M., G.G.H.S., Dharpur.	
14.	Jeypore Spl.	P.D., I.C.D.W. (D.P.), Jeypore.	
15.	Jagatsinghpur	H.M., S.T.S., Jagatsinghpur.	
		Principal, D.I.E.T., Jagatsinghpur.	
16.	Kalahandi	Principal, Govt. (Auto) College Bhawanipatna.	ABC Received but O.B. not tallied.
		H.M., G.G.M.E.S., Bhawanipatna.	
17.	Keonjhar	A.S.C.O., Anandapur.	
		A.S.C.O. (Survey), Keonjhar.	
		Principal, Govt. H.S. (VoC.) Anandpur.	
		H.M., G.G.H.S., Anandapur.	
		H.M., G.G.H.S., Deogaon.	
		H.M., B.N., H.S., Anandpur.	
18.	Koraput	A.S.C.O., Machhkund-I.	
		A.S.C.O., Nandapur.	
		A.S.C.O. (Survey) Koraput.	
		Principal, DAV, College Koraput.	ABC Received but O.B. not tallied.
19.	Khurda	Principal, R.D.(W) College, Bhubaneswar.	
		Principal, Govt. College Physical Education., Bhubaneswar.	
		Principal, Womens Polytechnic , BBSR.	
		Principal, P.N. College, Khurda.	
		H.M., G.G.H.S., Unit-IV, Bhubaneswar.	
		H.M., G.G.H.S., Banapur.	
		H.M., G.G.H.S., Unit-VIII Bhubaneswar.	ABC Received but O.B. not tallied.
		H.M., G.G.H.S., Jatani.	
		H.M. ,Govt. Boys High School, Unit-IX , Bhubaneswar.	
		H.M., G.G.H.S., Unit-IX,	

		Bhubaneswar.	
	Khurda	H.M., G.G.H.S., Baragarh, BBSR.	
		H.M., Govt. S.T.S., Tangi.	
20.	Malkangiri.	P.D., DRDA, Malkangiri.	
		E.O., Zilla Parisad, Malkangiri.	
		P.A., I.T.D.A., Malkangiri.	
		A.S.C.O., Malkangiri.	
		A.S.C.O., Chitrakunda.	
		H.M., Govt. H.S. , Balimela.	
		H.M., Govt. Boys High School, Chitrakunda.	
		H.M., G.G.H.S., Malkangiri.	
		H.M., Govt. H.S. , Malkangiri.	
21.	Panposh (Spl)	A.S.C.O., Panposh.	
		P.A., I.T.D.A., Panposh.	
		Principal, Rourkela College, Rourkela.	
		Principal, Govt. (Auto) College, Rourkela.	
		Principal, I.T.I., Rourkela.	
		Principal, R.E.C., Rourkela.	
		Principal, S.K.D.A.V., (P/W) Rourkela.	
		H.M., Govt. H.S., Jhirpani.	
		H.M., Govt. H.S., Uditnagar.	
		H.M., Govt. H.S., Ramjodi.	
		H.M, H.H.High School Kuanrmunda.	
22.	Phulbani	E.O. Zilla Parisad, Kandhamal.	
		A.S.C.O., (U.Fd.),Phulbani.	

ANNEXURE-K

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

12/2011	1,19,88,896
02/2012	84,06,223
03/2012	81,92,152
TOTAL	2,85,87,271

Defence

02/2012	1,22,03,497
03/2012	1,10,91,890
Total	2,32,95,387

Railways

(1)- S.E Railway	01/2012	14,58,700
	02/2012	10,38,203
	03/2012	11,35,311
	TOTAL	36,32,214
(2)- Eastern Railway	03/2012	2,22,397
(3)- Central Railway	12/2011	5,630
	01/2012	13,530
	02/2012	5,830
	03/2012	5,830
	TOTAL	30,820

(4)- N. Frontier Railway	04/2011	31,300
	05/2011	22,350
	06/2011	22,980
	07/2011	22,140
	08/2011	12,385
	09/2011	5,585
	10/2011	22,340
	11/2011	19,330
	12/2011	5,830

	TOTAL	1,64,240
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APPENDIX -I

List of Dist Treasuries / Spl Treasuries / Sub Treasure inspected during 2011-2012

District Treasuries

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

Special Treasuries

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

Sub-Treasuries

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1.	Khariar	50.	Hindol
2.	Khallikote	51.	Narasinghpur
3.	Purusottampur	52.	Niali
4.	Junagarh	53.	Athagarh
5.	Dharamgarh	54.	Banki

6.	Hinjilicut	55.	Tirtol
7.	Bhanjanagar	56.	Kujanga
8.	Aska	57.	Banai
9.	T. Rampur	58.	Rajgangpur
10.	Kodala	59.	Machhkund
11.	Kesinga	60.	Pattangi
12.	M. Rampur	61.	Laxmipur
13.	Jaipatna	62.	Anandapur
14.	Chikiti	63.	Sukinda
15.	Digapahandi	64.	Dabugaon
16.	Attabira	65.	Umerkote
17.	Rengali	66.	Khatiguda
18.	Sohela	67.	Dharmasala
19.	Baliguda	68.	Darpani
20.	G. Udayagiri	69.	Padampur
21.	Dunguripalli	70.	Chandabali
22.	Jatni	71.	Kalimela
23.	Bhuban	72.	Balimela
24.	Kamakhyanager	73.	Bissam Cuttack
25.	Betnoti	74.	Padmapur
26.	Chhendipada	75.	Gunupur
27.	Kishore Nagar	76.	Kuchinda
28.	Ranapur	77.	Burla
29.	Khandapara	78.	Rairakhhol
30.	Banapur	79.	R. Udayagiri
31.	Patnagarh	80.	Tihidi
32.	Kantabanji	81.	Binjharpur
33.	Basudevpur	82.	Pipili
34.	Titilagarh	83.	Nimapara
35.	Tusura	84.	Dhamnagar
36.	Talcher	85.	Satyabadi
37.	Athamallik	86.	Kakatpur
38.	Telkoi	87.	Buguda
39.	Marshaghai	88.	Sorada
40.	Pattamundai	89.	Salipur
41.	Champua	90.	Basta
42.	Barbil	91.	Udala
43.	Hatadihi	92.	Balikuda
44.	Baramba	93.	Dasapala
45.	Tigiria	94.	Jaleswar
46.	Karanjia	95.	Soro
47.	Rairangpur	96.	Nilagir
48.	Bahalda	97.	Bhograi
49.	Rasogobindapur		

APPENDIX-II**List of Outstanding I.R s & Paras for the year 2011-2012**

Sl No.	Name of the Treasury/ Sub-Treasury	No of Ooutstanding I.Rs	No of outstanding Paras
1.	Dist Treasury Angul	6	28
2.	Sub Treasury Chhendipada	2	14
3.	Sub Treasury Talcher	3	17
4.	Sub Treasury Palahara	3	33
5.	Sub Treasury Athmallik	2	20
6.	Sub Treasury Samal	3	11
7.	Sub Treasury Kishorenagar	1	10
8.	Dist Treasury Balasore	3	15
9.	Sub Treasury Jaleswar	1	9
10.	Sub Treasury Basta	2	7
11.	Sub Treasury Nilagiri	6	14
12.	Sub Treasury Soro	5	14
13.	Sub Treasury Bhogarai	2	13
14.	Dist Treasury Baragarh	8	17
15.	Sub Treasury Attabira	3	10
16.	Sub Treasury Padampur	5	17
17.	Sub Treasury Sohela	4	21
18.	Sub Treasury Barpali	1	6
19.	Sub Treasury Bheden	5	18
20.	Sub Treasury Bhatali	2	8
21.	Sub Treasury Paikmal	1	14
22.	Dist Treasury Bhadrak	4	8
23.	Sub Treasury Tihidi	4	13
24.	Sub Treasury Dhamnagar	3	19
25.	Sub Treasury Basudevpur	2	13
26.	Sub Treasury Chandabali	4	13
27.	Dist Treasury Bolangir	10	34
28.	Sub Treasury Titilagarh	5	33
29.	Sub Treasury Kantabanji	4	19
30.	Sub Treasury Tusura	5	16

31.	Sub Treasury Patnagarh	3	13
32.	Sub Treasury Loisingha	2	11
33.	Dist Treasury Boudh	4	14
34.	Sub Treasury Kantamal	2	10
35.	Dist Treasury Cuttack	5	16
36.	Spl. Treasury Cuttack	2	9
37.	Sub Treasury Athagarh	6	29
38.	Sub Treasury Narsinghpur	3	13
39.	Sub Treasury Tigiria	2	13

40.	Sub Treasury Baramba	3	11
41.	Sub Treasury Salipur	3	11
42.	Sub Treasury Niali	4	9

43.	Sub Treasury Banki	4	13
44.	Sub Treasury Mahanga	1	1
45.	Dist Treasury Deogarh	3	24
46.	Dist Treasury Dhenkanal	15	62
47.	Sub Treasury Hindol	4	14
48.	Sub Treasury Kamakhyanagar	2	11
49.	Sub Treasury Bhuban	3	13
50.	Dist Treasury Gajapati	4	10
51.	Sub Treasury R.Udayagiri	8	18
52.	Sub Treasury Kasinagar	5	38
53.	Dist Treasury Ganjam	4	10
54.	Spl Treasury Berhampur	8	23
55.	Sub Treasury Chikiti	3	6
56.	Sub Treasury Digapahandi	3	5
57.	Sub Treasury Buguda	3	7
58.	Sub Treasury Aska	6	31
59.	Sub Treasury Surada	3	9
60.	Sub Treasury Khallikote	3	13
61.	Sub Treasury Kodala	4	19
62.	Sub Treasury Bhanjanagar	7	25
63.	Sub Treasury Hinjilicut	1	11
64.	Sub Treasury Tirtol	2	5
65.	Sub Treasury Kujang	5	14
66.	Sub Treasury Balikuda	1	3
67.	Dist Treasury Jajpur	6	29
68.	Spl. Treasury Jajpur Road	3	15
69.	Sub Treasury Binjharpur	6	17
70.	Sub Treasury Dharmasala	4	16
71.	Sub Treasury Darpani	5	17
72.	Sub Treasury Sukinda	1	4
73.	Dist Treasury Jharsuguda	9	34
74.	Sub Treasury Lakhanpur	2	15

75.	Dist Treasury Kalahandi	9	40
76.	Sub Treasury Dharmagarh	5	24
77.	Sub Treasury M.Rampur	6	26
78.	Sub Treasury Kesinga	4	15
79.	Sub Treasury Jaipatna	7	23
80.	Sub Treasury Junagarh	5	16
81.	Sub Treasury T.Rampur	2	11
82.	Dist Treasury Keonjhar	3	16
83.	Sub Treasury Anandapur	2	21
84.	Sub Treasury Champua	3	14
85.	Sub Treasury Barbil	2	9
86.	Sub Treasury Ghatagaon	1	9
87.	Sub Treasury Hatadihi	3	9

88.	Sub Treasury Telkoi	3	9
89.	Dist Treasury Kendrapara	9	40
90.	Sub Treasury Marshaghai	4	22

91.	Sub Treasury Rajkanika	3	19
92.	Sub Treasury Pattamundai	4	31
93.	Sub Treasury Rajnagar	2	9
94.	Dist Treasury Khurda	6	21
95.	Spl. Treasury Bhubaneswar-I	4	20
96.	Spl. Treasury Bhubaneswar-II	4	10
97.	Spl. Treasury Khurda	9	37
98.	Sub Treasury Tangi	3	07
99.	Sub Treasury Itani	4	13
100.	Sub- Treasury Banpur	9	27
101.	Dist Treasury Koraput	3	12
102.	Spl. Treasury Jeypur	1	14
103.	Sub Treasury Kotpada	2	12
104.	Sub Treasury Laxmipur	2	7
105.	Sub Treasury Pattangi	2	15
106.	Sub Treasury Machhakunda	2	11
107.	Sub Treasury Bariguma	3	11
108.	Dist Treasury Kandhamal	3	5
109.	Sub Treasury Baliguda	1	3
110.	Sub Treasury Tumudibandha	2	4
111.	Sub Treasury Daringibadi	1	1
112.	Dist Treasury Malkanagiri	4	16
113.	Sub Treasury Balimela	6	15
114.	Sub Treasury Kalimela	2	9
115.	Dist Treasury Mayurbhanja	3	4
116.	Sub Treasury Karanjia	5	21
117.	Sub Treasury Udala	1	7
118.	Sub Treasury Rairangpur	4	19

119.	Sub Treasury Betnoti	2	9
120.	Sub Treasury Bahalda	2	11

121.	Sub Treasury Rasgovindapur	3	8
122.	Sub Treasury Jashipur	1	8
123.	Sub Treasury Bisoi	2	8
124.	Sub Treasury Jharpokharia	2	10
125.	Sub Treasury Khunta	2	6
126.	Dist Treasury Nawarangpur	5	17
127.	Sub Treasury Umerkote	3	17
128.	Sub Treasury Khatiguda	2	8
129.	Sub Treasury Dabugaon	1	14
130.	Dist Treasury Nayagarh	1	7
131.	Sub Treasury Khandapara	3	14
132.	Sub Treasury Dasapalla	3	9
133.	Sub Treasury Ranpur	9	31
134.	Dist Treasury Nuapada	7	10
135.	Sub Treasury Khariar	2	13
136.	Dist Treasury Puri	7	16
137.	Sub Treasury Pipili	3	14
138.	Sub Treasury Satyabadi	3	14
139.	Sub Treasury Nimapara	2	13
140.	Sub Treasury Kakatpur	7	39
141.	Dist Treasury Rayagada	3	5
142.	Sub Treasury Bissam Cuttack	2	7
143.	Sub Treasury Gunupur	3	9
144.	Sub Treasury Padmapur	1	6
145.	Dist Treasury Sambalpur	9	43
146.	Sub Treasury Kuchinda	5	22
147.	Sub Treasury Burla	4	23
148.	Sub Treasury Rairakhol	6	23
149.	Sub Treasury Rengali	8	58
150.	Dist Treasury Sonapur	3	16
151.	Sub Treasury Biramaharajpur	4	18
152.	Sub Treasury Dunguripali	1	8
153.	Dist Treasury Sundargarh	2	2
154.	Spl Treasury Panposh	4	23
155.	Sub Treasury Rajgangpur	2	5
156.	Sub Treasury Banai	2	9
157.	Sub Treasury Biramitrapur	3	12
158.	Sub Treasury Subdega	1	13
159.	Sub Treasury Lephripara	2	5
160.	Sub Treasury Koira	2	6
TOTAL		588	2468

APPENDIX-III**A. Excess payment of pension due to wrong calculation.**

Sl.No.	IR. No. / Year	Para	Name of Treasury	Pensioner	PPO No.	Amount
1.	01 / 11-12	1 (a)	Dist-Try, Nuapada	Smt. Kakeya Goud w/o Late Ratan Goud	52518 AEI	2,426/-
2.	19 / 11-12	1 (a)	Sub-Treasury Sohela	Gobind Chandra Das	373005	12,600/-
3.	24 / 11-12	1 (ii)	Sub-Treasury Bhuban	Raghunath Das	386965	09/-
4.	26 / 11-12	1 (i)	Sub-Treasury Betnoti	Dr. Janardan Mishra	390340	290/-
5.	29 / 11-12	1 (a)	Sub-Treasury Ranpur	Premlata Devi	391842	998/-
6.	32 / 11-12	1 (c)	Sub-Treasury Patnagarh	Purandar Sahu	72253 AEI	1,000/-
7.	44 / 11-12	1 (c)	Sub-Treasury Barbil	Late Fokan Chandra Dey	364642	51,454/- (recovered 11,414/-)
8.	47 / 11-12	1 (a)	Sub-Treasury Tigiria	Md. Saibar Md. Salim	393427 382898	200/- 679/-
9.	48 / 11-12	1 (c)	Sub-Treasury Karanjia	Gobind Sasmal	371370	212/-
10.	59 / 11-12	1 (c)	Spl-Treasury BBSR-I	Omprakash Mahanty	383615	452/-
11.	60 / 11-12	1 (a)	Spl-Treasury Panposh	Niranjan Behera	376793	200/-
12.	79 / 11-12	1 (b)	Sub-Treasury Chandbali	Narendra Prasad Panda	396764	367/-
13.	86 / 11-12	1 (a)	Sub-Treasury Kuchinda	Jatindra Kishore Panda	66251	621/-
14.	90 / 11-12	1 (a)	Dist-Treasury Keonjhar	Minaketan Naik	385577	102/-
15.	101 / 11-12	1 (b)	Spl-Treasury Berhampur	Kabicharan Behera Sri Nanda Kishore	397774 383962	583/- 10/-
16.	107 / 11-12	1 (a)	Spl-Treasury Cuttack	Smt. Padma Dei	390154	4908/-
17.	109 / 11-12	1 (a)	Spl-Treasury Jajpur	Bhikaricharan Ojha	314051	36/-
18.	111 / 11-12	1 (b)	Dist-Treasury Nayagarh	Ananda Kanta Mohapatra	70001	93/-

19.	115 / 11-12	1 (a) (i)	Dist-Treasury Bhadrak	Smt. Kalpalali Lenka Dasarathi Behera Ratnakar Panda	71992 396581 306659	5,567/- 3004/- 144/-
20.	120 / 11-12	1 (a)	Dist-Treasury Mayurbhanj	Mukund Bindhani	396796	83/-
21.	121 / 11-12	1 (a)	Dist-Treasury Kandhamal	Madhu Pradhan Srikar Kanhar Mohan Mallik	389168 383996 397183	08/- 2,026/- 1,000/-
22.	122 / 11-12	1 (b)	Dist-Treasury Sundargarh	Janmajaya Pandey	71655	122/-
23.	127 / 11-12	1 (c)	Dist-Treasury Gajapati	Basudev Mohanty	77013	45/-
24.	131 / 11-12	1 (b) 1 (c)	Sub-Treasury Soro --do--	Ratnakar Mohanty Smt. Janjali Agasti	76334 7277 A(F)	157/- 31/-
25.	135 / 11-12	1 (a)	Sub-Treasury Bhograi	Smt. Phulamani Singh	400754	3288/-
					TOTAL	92,715/-

APPENDIX-III**B. Excess payment due to delayed commencement of reduced pension.**

Sl.No.	IR. No. / Year	Para	Name of Treasury	Pensioner	PPO No.	Amount
1.	03 / 11-12	1 (a)	Sub-Treasury Khallikote	Sarat Chandra Patnaik G. Naik	381269 380114	Rs. 1005/- Rs. 33/-
2.	04 / 11-12	1 (a)	Sub-Treasury Purusottampur	Iswar Sethi Bhagaban Das	381413 381244	Rs. 362/- Rs. 123/-
3.	06 / 11-12	1	Sub-Treasury Dharamgarh	Babrubahan Pande Dwarika Nath Nag	381806 378836	Rs. 857/- Rs. 297/-
4.	07 / 11-12	1 (a)	Sub-Treasury Hinjilicut	Bhagabat Sahoo Suresh Ch. Pallai Shyam Sundar Jena Sukadev Panigrahi	388654 377311 384546 64564	Rs. 1220/- Rs. 1020/- Rs. 3804/- Rs. 659/-
5.	10 / 11-12	1 (b)	Sub-Treasury Rengali	Biharilal Sahu Ramesh Ch. Barik Smt. Purabi Meher	387984 391823 386569	Rs. 7939/- Rs. 2542/- Rs. 7687/-
6.	19 / 11-12	1 (b)	Sub-Treasury Sohela	Jayadev Das	309622	Rs. 4428/-
7.	22 / 11-12	1 (a)	Sub-Treasury Dunguripali	Premalata Nanda Ananda Ku. Naik Sankar Sahu Samau Meher Adikanda Bhoi	370266 54171 71714 AEI 58490 70204 AEI	Rs. 1258/- Rs. 864/- Rs. 585/- Rs. 178/- Rs. 26/-
8.	24 / 11-12	1 (i)	Sub-Treasury Bhuban	Nakul Chandra Tripathy	389993	Rs. 374/-
9.	31 / 11-12	1 (a)	Sub-Treasury Banapur	Prafulla Ku. Pradhan Sarat Ku. Majhi	59047 383969	Rs. 696/- Rs. 260/-

10.	32 / 11-12	1 (b)	Sub-Treasury Patnagarh	Gouri Shankar Behera	57549 AEI	Rs. 189/-
11.	34 / 11-12	1 (b)	Dist-Treasury Bolangir	Pabitra Ku. Sahu	60369 AEI	Rs. 247/-
12.	36 / 11-12	1 (c)	Sub-Treasury Titlagarh	Harisankar Behera Bijaya Chandra Seth Banshidhar Behera Bacha Bishi Sulochana Jena Chudamani Sahu Bidyadhar Majhi Parmu Bhoi	391875 385245 71279 AEI 69317 AEI 66657 AEI 624452 AEI 64143 AEI 70076 AEI	Rs. 2345/- Rs. 2777/- Rs. 637/- Rs. 4705/- Rs. 129/- Rs. 82/- Rs. 51/- Rs. 56/-
13.	37 / 11-12	1 (a)	Sub-Treasury Tushra	Kesab Chandra Sahu Premananda Bhoi	63315 AEI 72645 AEI	Rs. 396/- Rs. 1483/-
14.	39 / 11-12	1 (a)	Sub-Treasury Athamallik	Chaitanya Naik B.B. Karna	393155 390786	Rs. 90/- Rs. 8870/-
15.	40 / 11-12	1 (b)	Sub-Treasury Telkoi	Sardar Minda	322633	Rs. 401/-
16.	43 / 11-12	1 (b)	Sub-Treasury Champua	Madhusudan Panda Jagannath Mohanta Hrushikesh Mohanta Sabitri Mohanta Udayanath Panda Shantilata Mohanta Rohan Bihari Singh Upendra Mohanta	49262 AEI 56973 AEI 62921 AEI 64119 AEI 55070 AEI 70231 AEI 379831 AEI 16654 AEI	Rs. 234/- Rs. 793/- Rs. 218/- Rs. 203/- Rs. 1714/- Rs. 1478/- Rs. 4681/- Rs. 194/-

17.	45 / 11-12	1 (a)	Sub-Treasury Hatadihi	Sabitri Jena Natabar Khuntia Martand Prasad Naik Raghunath Pati Krishna Chandra Behera Surendra Nath Barik Daitari Pallai Chandra Sekhar Jena Bhagirathi Mallik Guru Chandra Naik	63368 AEI 45528 AEI 57520 AEI 55182 AEI 61891 AEI 44179 AEI 63939 AEI 608820 AEI 72989 AEI 60388 AEI	Rs. 275/- Rs. 293/- Rs. 894/- Rs. 541/- Rs. 151/- Rs. 478/- Rs. 570/- Rs. 150/- Rs. 1057/- Rs. 63/-
18.	48 / 11-12	1 (a)	Sub-Treasury Karanjia	Chandramani Das Nitiskanta Patra Jogendra Nath Patra Srihani Mohanti Bhagirathi Barik Ganatha Pollai Bidyadhar Barik	393445 385896 385180 66622 AEI 64625 AEI 66799 AEI 63489 AEI	Rs. 1862/- Rs. 1112/- Rs. 410/- Rs. 509/- Rs. 245/- Rs. 200/- Rs. 94/-
19.	49 / 11-12	1 (e)	Sub-Treasury Rairangpur	Paramani Marandi Mochiram Majhi Laxman Majhi Trilochan Behera Daitari Mohanto Smt. Brajamati Paul	392840 – S 382404 – S 378974 – S 390812 – S 392417 – S 68737 AEI	Rs. 3085/- Rs. 1192/- Rs. 692/- Rs. 258/- Rs. 218/- Rs. 285/-
20.	51 / 11-12	1 (a)	Sub-Treasury Rasgobindpur	Srimati Das Parsuram Dhal Debendra Nath Mohanto	391500 71774 AEI 62906	Rs. 2427/- Rs. 2011/- Rs. 289/-

21.	52 / 11-12	1 (a)	Sub-Treasury Hindol	Bidyadhar Sahu Jevamani Pradhan Jayanti Biswal Nityananda Senapati Bhikari Charan Sahu Naba Kishore Nath	393660 389836 392566 391845 391820 387198	Rs. 276/- Rs. 3942/- Rs. 677/- Rs. 2474/- Rs. 1665/- Rs. 356/-
22.	53 / 11-12	1 (a)	Sub-Treasury Narasinghapur	Bhimasen Pradhan	391231	Rs. 2358/-
23.	56 / 11-12	1 (a)	Sub-Treasury Banki	Susil Dehury Braja Kishore Das Smt. Sarojini Mandhota	389106 392614 385914	Rs. 944/- Rs. 589/- Rs. 1020/-
24.	57 / 11-12	1 (a)	Sub-Treasury Tirtol	Chakradhar Das	392426	Rs. 162/-
25.	58 / 11-12	1 (a)	Sub-Treasury Kujang	Bharat Chandra Swain Prasanta Ku. Das	38877 392966	Rs. 1049/- Rs. 4109/-
26.	61 / 11-12	1 (a)	Sub-Treasury Banai	Kanhucharan Singh S. Mohaheud	394069 387781	Rs. 493/- Rs. 1333/-
27.	62 / 11-12	1 (a)	Sub-Treasury Rajgangpur	Smt. Urshula Kuleetta Bisram Lakra Etto Argarh	392906 393914 71592	Rs. 3499/- Rs. 1510/- Rs. 43/-
28.	64 / 11-12	1 (a)	Sub-Treasury Machhakunda	Kamalu Sira	393328	Rs. 6052/-
29.	67 / 11-12	1 (a)	Sub-Treasury Anandpur	Narayan Sahu	69659	Rs. 100/-
30.	70 / 11-12	1 (a)	Dist-Treasury Cuttack	Chandramani Majhi Arup Ku. Patra Sadananda Das Dambarudhar Swain Prasanna Ku. Pradhan Sarat Ku. Singh Braja Sundar Roy Ramchandra Das	394192 382444 386618 390963 391382 390899 394860 388807	Rs. 130/- Rs. 897/- Rs. 80/- Rs. 2194/- Rs. 380/- Rs. 460/- Rs. 1137/- Rs. 2109/-

31.	88 / 11-12	1 (a)	Sub-Treasury Rairakhol	Prasad Ku. Pradhan Balabhadra Sahu	70442 69821	Rs. 264/- Rs. 186/-
32.	91 / 11-12	1 (b)	Sub-Treasury Tihidi	Harmohan Naik	66074 - R	Rs. 43/-
33.	93 / 11-12	1 (a)	Sub-Treasury Pipili	Dr. Ramesh Ku. Mohapatro	391078	Rs. 3361/-
34.	96 / 11-12	1 (a)	Sub-Treasury Satyabadi	Purna Chandra Das Dinabandhu Senapati Jagabandhu Patro Nabaghan Pradhan	381234 393437 396678 392551	Rs. 793/- Rs. 1564/- Rs. 236/- Rs. 111/-
35.	97 / 11-12	1 (a)	Sub-Treasury Kakatpur	Abdul Taming Khan Banshidhar Moharana Abuhar Khan Bipin Bihari Swain Prahallad Mallick	392284 394235 394769 391667 69713	Rs. 3261/- Rs. 4278/- Rs. 4264/- Rs. 3322/- Rs. 5164/-
36.	98 / 11-12	1 (a)	Dist-Treasury Puri	Swarnalata Dash	393106	Rs. 962/-
37.	101 / 11-12	1 (a)	Spl-Treasury Berhampur	Srikrishna Samal Dr. T. Narasingh Law Sisir Ku. Naik Bipra Charan Naik B. Ch. Padhi Kartik Sahu Devraj Behera Timi Das Bijaya Adhikari	393022 385804 391873 392547 385674 381519 393845 393843 393562	Rs. 139/- Rs. 787/- Rs. 680/- Rs. 158/- Rs. 3685/- Rs. 357/- Rs. 779/- Rs. 100/- Rs. 2351/-
38.	102 / 11-12	1 (a)	Spl-Treasury Khurda	Prafulla Ku. Behera	386132	Rs. 5155/-

39.	104 / 11-12	1 (a)	Dist-Treasury Khurda	Antarjami Moharana	396090	Rs. 214/-
				Prafulla Ku. Badajena	395008	Rs. 286/-
				Sambhu Behera	392201	Rs. 71/-
				Arakhit Chandra Behera	398444	Rs. 104/-
40.	107 / 11-12	1 (b)	Spl-Treasury Cuttack	Bharat Chandra Naik	395628	Rs. 958/-
41.	108 / 11-12	1 (a)	Dist-Treasury Balasore	Prafulla Ku. Panda	396277	Rs. 299/-
42.	111 / 11-12	1 (a)	Dist-Treasury Nayagarh	Kulamani Das	384475	Rs. 1093/-
				Dhaneswar Patnaik	385881	Rs. 45/-
				Sridhar Moharana	393519	Rs. 110/-
				Janardan Balabanta Roy	392203	Rs. 259/-
				Bhagaban Pal	48616	Rs. 249/-
				Janardan Parida	69870	Rs. 609/-
Gopabandhu Naik	61417	Rs. 47/-				
43.	112 / 11-12	1 (a)	Dist-Treasury Dhenkanal	Kirtan Pradhan	394282	Rs. 74/-
				Himanshu Ku. Jena	67011	Rs. 346/-
44.	119 / 11-12	1 (a)	Dist-Treasury Sambalpur	Smt. Champarani Pandey	46782	Rs. 2041/-
				Buddhadeb Behera	64358	Rs. 282/-
45.	127 / 11-12	1 (a)	Dist-Treasury Gajapati	Bimal Ku. Padhi	77300	Rs. 4259/-
				Smt. Pramodini Pani	399209	Rs. 5357/-
				Hari Krishna Khuntia	75047	Rs. 4818/-
				Gopal Chandra Satapathy	74826	Rs. 3497/-
				Durjyodhan Gouda	400574	Rs. 231/-
				Bimal Ku. Panda	395013	Rs. 8406/-
46.	130 / 11-12	1 (a)	Sub-Treasury Jaleswar	Jaya Narain Patro	250258	Rs. 495/-
47.	133 / 11-12	1 (a)	Dist-Treasury Jagatsinghpur	Sachidananda Rout	397526	Rs. 2115/-
					TOTAL	Rs. 2,05,854/-

APPENDIX-III**C. Excess payment due to payment of enhanced family Pension.**

Sl.No.	IR. No. / Year	Para	Name of Treasury	Pensioner	PPO No.	Amount
1.	22 / 11-12	1 (b)	Sub-Treasury Dunguripalli	Smt. Patarani Naik	9029 A(F)	Rs. 881/-
2.	40 / 11-12	1 (a)	Sub-Treasury Telkoi	Muktamani Boita Puspa Manjari Patra Malati Manjari Das Sharma	353538 S(F) 44962 S(F) 44293 S(F)	Rs. 3855/- Rs. 6988/- Rs. 236/-
3.	43 / 11-12	1 (a)	Sub-Treasury Champua	Smt. Parbati Mohanta w/o Late Pravakar Mohanta	46674 AEI	Rs. 5152/-
4.	44 / 11-12	1 (a)	Sub-Treasury Barbil	Smt. Basanti Patra w/o Late Biranchi Patra	9985 AF	Rs. 6669/-
5.	48 / 11-12	1 (b)(i)	Sub-Treasury Karanjia	Smt. Basanti Jena	7964 AF	Rs. 11014/-
		1 (b)(ii)	Sub-Treasury Karanjia	Smt. Maina Majhi	48076 SF	Rs. 13002/-
6.	50 / 11-12	1 (i)	Sub-Treasury Bahalda	Smt. Mayabati Majhi	11170 AF	Rs. 4175/-
7.	78 / 11-12	1 (a)	Sub-Treasury Padmapur	Smt. Saudamini Debta w/o Late Nandalal Debta	42909 SF	Rs. 16959/-
8.	98 / 11-12	1 (c)	Dist-Treasury Puri	Baijayanti Mala Mohanty	49937 SF	Rs. 11699/-
					TOTAL	Rs. 80,630/-

APPENDIX-III**D. Excess payment of pension due to allowing inadmissible TI / incorrect TI.**

Sl.No.	IR. No. / Year	Para	Name of Treasury	Pensioner	PPO No.	Amount
1.	59 / 11-12	1 (b)	Spl-Try Bhubaneswar-I	Sada Naik	391679	266/- Due to double drawal of T.I.
2.	106 / 11-12	1 (a)	Sub-Treasury Salipur	Sunkar Mohanty	118480	622/- Wrong calculation of T.I.
3.	132 / 11-12	1 (a)	Sub-Treasury Nilagiri	Kartikchandra Deb Goswami	401418	7806/- Wrong calculation of T.I.
4.	133 / 11-12	1 (b)	Dist-Try Jagatsinghpur	Sri Ballav Samal	118695	1260/- Due to double drawal of T.I.
					TOTAL	9,954/-

APPENDIX-III**E. Non-regularisation of C.V.P.**

Sl. No.	IR. No. / Year	Para	Name of Treasury	Pensioner	PPO No.	Amount	Remarks
1.	63 / 11-12	1 (a)	Dist-Try Koraput	Satyaban Pradhan	-	5217/-	Due to non deduction of commuted portion w.e.f August 2005.
2.	70 / 11-12	1 (d)	Dist-Try Cuttack	P. Mishra	396721	1134706/-	Due to non adjustment of provisional C.V.P.
3.	79 / 11-12	1 (a)	Sub-Try Chandabali	Upendra Prasad Barik	394542	836/-	Due to non recovery of CVP for the month of June 2011.
4.	91 / 11-12	1 (a)	Sub-Try Tihidi	Bhaskar Chandra Sabat	105932	4062/-	Non adjustment of CVP
5.	98 / 11-12	1 (b)	Dist-Try Puri	Prasanta Ku. Das	393679	16007/-	Short deduction of CVP
6.	101 / 11-12	1 (e)	Spl-Try Berhampur	R.B. Das	368994	140191/-	Non recovery of Rs.1,40,191/- out of inadmissible CVP of Rs.1,91,418/-.
7.	114 / 11-12	1 (b)	Dist-Try Kalahandi	Lalitmohan Sahu	397085	316021/-	Non regularization of provisional paid CVP.
8.	117 / 11-12	1 (a)	Dist-Try Boudh	Debaraj Swain Birabar Joshi	393049 39320	1,43,008/- 1,77,599/-	Non regularization of provisional CVP.

9.	32 / 11-12	1(a)	Sub-Try Patnagarh	Iswar Nag	87984	Rs. 7545/-	Due to restoration of commutation of pension @ 157/- pm as 01.07.2002 instead of 03.02.2007.
10.	34 / 11-12	1 (a)	Dist-Try Bolangir	Late Sukuru Harpal	388233	Rs. 561/-	Due to non deduction of commuted portion from LTA pension. (F)
		1 (c)	-do-	Ujjuli Bharasagar	352364	Rs. 64643/-	Due to non finalization of provisional C.V.P (F)
11.	36 / 11-12	1 (b)	-do-	Smt. Sunila Sahu	388770 S(P)	Rs. 17794/-	Non-deduction of commuted portion from 10.10.2009 to 31.10.2010 (F)
12.	40 / 11-12	1 (c)	Sub-Try Telkoi	Belal Sen Dehury	102868	Rs. 7587/-	Due restoration of CVP on 26.04.2009 instead of 01.07.2011 (F)
		1 (e)	-do-	Ketrabasi Pradhan	360463	Rs. 61803/-	Due to non regularization of provisional C.V.P (F)
13.	59 / 11-12	1 (a)	Spl-Try BBSR-I	Pradip Ku. Das	031966/04	Rs.151204/-	Excess payment of pension made erroneous by to the tune of 151204/- out of which an amount of Rs. 30,000/- has been recovered since Feb 2009.
					TOTAL	22,48,784/-	

APPENDIX-III**F. Excess payment of pension due to other reasons.**

Sl.No.	IR. No. / Year	Para	Name of Treasury	Pensioner	PPO No.	Amount	Remarks
1.	36 / 11-12	1 (a)	Sub-Try Titilagarh	Nabin Ku. Rath	306547 S(P)	Rs. 26785/-	Pension revised to Rs. 6750/- wef 01.01.10 instead of Rs. 5650/-
2.	122 / 11-12	1 (a)	Dist-Try Sundargarh	K.V. Raw	387070	Rs. 13353/-	Due to double drawal of pension + T.I for the month of August 2010.
3.	126 / 11-12	1 (a)	Sub-Try Balikuda	Ramesh Chandra Nath Pramod Ku. Das Smt. Golap Panda Smt. Hemalata Dei Narayan Pr. Mohanty Smt. Chemini Devi Sahu Smt. Sita Devi	4600 12220 12035 / F 19366 / F 3482 4878 8420 / F	Rs. 4800/- 1600/- 1600/- 1600/- 1600/- 4800/- 4800/-	Irregular payment of fixed medical allowance of Defence personnel. -
					TOTAL	60,938/-	

APPENDIX-IV**Personal identification of pensioners not conducted.**

Sl No	IR NO	Para	Treasury/ Sub-Treasury
1.	01/11-12	1(b)	Sub-Try Hinjilicut
2.	31/11-12	1(b)	Sub-Try Banapur
3.	59/11-12	1(i)	Spl Try Bhubaneswar-I
4.	60/11-12	1(e)	Spl Try Panposh
5.	93/11-12	1(b)(iii)	Sub-Try Pipili
6.	97/11-12	1(b)(iii)	Sub-Try Kakatpur
7.	108/11-12	1(d)	Dist Try Balasore
8.	109/11-12	1(d)	Spl Try Jajpur Road
9.	111/11-12	1(e)	Dist Try Nayagarh
10.	116/11-12	1(d)	Dist Try Angul
11.	119/11-12	1(d)	Dist Try Sambalpur
12.	125/11-12	1(a)	Sub-Try Udala
13.	126/11-12	1(b)	Sub-Try Balikuda
14.	131/11-12	1(f)	Sub-Try Soro

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

Sl.No.	IR. No.	Para No.	Name of the Treasury
1.	134 / 11-12	2 (c)	Dist-Treasury, Kendrapara
2.	133 / 11-12	2 (c)	Dist-Treasury, Jagatsinghpur
3.	128 / 11-12	6 (c)	Dist-Treasury, Ganjam, Chhatrapur
4.	127 / 11-12	5 (c)	Dist-Treasury, Gajapati
5.	122 / 11-12	4 (d)	Dist-Treasury, Sundargarh
6.	121 / 11-12	4 (b)	Dist-Treasury, Kandhamal
7.	120 / 11-12	2 (c)	Dist-Treasury, Mayurbhanj
8.	118 / 11-12	5 (d)	Dist-Treasury, Deogarh
9.	117 / 11-12	6 (b)	Dist-Treasury, Boudh
10.	116 / 11-12	3 (b)	Dist-Treasury, Angul
11.	115 / 11-12	3 (c)	Dist-Treasury, Bhadrak
12.	114 / 11-12	4 (d)	Dist-Treasury, Kalahandi
13.	111 / 11-12	2 (b)	Dist-Treasury, Nayagarh
14.	110 / 11-12	2 (e)	Dist-Treasury, Jajpur
15.	90 / 11-12	4 (d)	Dist-Treasury, Keonjhar
16.	81 / 11-12	2 (d)	Dist-Treasury, Malkangiri
17.	60 / 11-12	2 (e)	Spl-Treasury, Panposh

APPENDIX-VI**Safety Certificate not Obtained**

Sl No	IR No	Para	Treasury
1	34/11-12	2(i-b)	Dist Try Bolangir
2	109/11-12	7(e)	Spl Try Jajpur
3	117/11-12	8(b)	Dist Try Boudh
4	118/11-12	2(B)	Dist Try Deogarh
5	119/11-12	2(a)	Dist Try Sambalpur
6	127/11-12	3 (c)	Dist Try Gajapati

APPENDIX-VII

Non Verification of Valuables

Sl No	IR No	Para	Treasury
1	105/11-12	3(a)	Dist Try Sonepur
2	107/11-12	5(c)	Spl Try Cuttack
3	109/11-12	7(f)	Spl Try Jajpur
4	110/11-12	3(c)	Dist Try Jajpur
5	111/11-12	4(b)	Dist Try Nayagarh
6	112/11-12	2(a)	Dist Try Dhenkanal
7	113/11-12	2(b)	Spl Try Jeypore
8	114/11-12	2(c)	Dist Try Kalahandi
9	115/11-12	4(b)	Dist Try Bhadrak
10	116/11-12	5(c)	Dist Try Angul
11	117/11-12	8(h)	Dist Try Boudh
12	118/11-12	2(b)	Dist Try Deogarh
13	119/11-12	2(b)	Dist Try Sambalpur
14	121/11-12	6(c)	Dist Try Kandhamal
15	122/11-12	2(a)	Dist Try Sundargarh
16	123/11-12	4(c)	Dist Try Rayagada
17	127/11-12	3(f)	Dist Try Gajapati
18	128/11-12	8(e)	Dist Try Ganjam
19	134/11-12	8(a)	Dist Try Kendrapara
20.	34/11-12	2(d)	Dist-Try Bolangir
21.	63/11-12	2a(ii)	Dist-Try Koraput
22.	70/11-12	10(c)	Dist-Try Cuttack
23.	73/11-12	2(a)	Dist-Try Nawarangpur
24.	77/11/12	3(c)	Dist-Try Bargarh
25.	81/11-12	5(c)	Dist-Try Malkangiri
26.	90/11-12	5(b)	Dist-Try Keonjhar
27.	101/11-12	6(b)	Spl-Try Berhampur
28.	102/11-12	2(a)	Spl-Try Khurda
29.	103/11-12	2(c)	Dist-Try Jharsuguda
30.	104/11-12	7(d)	Dist-Try Khurda

APPENDIX - VIII**Huge retained stamps/Unserviceable/Un-used/damaged stamps.**

Sl. No.	IR No	Treasury	Para No	Unused/ Damaged Stamps	Huge retention of Stamps
1.	134 /11-12	Dist Try Kendrapara	8	9200	159136039
2.	133 /11-12	Dist Try Jagatsinghpur	5	-	155760657
3.	128/11-12	Dist Try Ganjam	8	-	237302797
4.	127/11-12	Dist Try Gajapati	3	2756718	74187802
5.	122/11-12	Dist Try Sundargarh	2(E)	3930267	156998295
6.	121/11-12	Dist Try Kandhamal	7	685753	53832203
7.	119/11-12	Dist Try Sambalpur	2	53190	162235961
8.	118/11-12	Dist Try Deogarh	3	-	68671630
9.	117/11-12	Dist Try Boudh	8	29547	65523467
10.	116/11-12	Dist Try Angul	5	4160000	519150439
11.	115/11-12	Dist Try Bhadrak	4	1139541	451618201
12.	114/11-12	Dist Try Kalahandi	2	145484	293592541
13.	113/11-12	Spl Try Jeypore	2	41900	113739097
14.	112/11-12	Dist Try Dhenkanal	2	518909	102908839
15.	111/11-12	Dist Try Nayagarh	4	124210	230608022
16.	110/11-12	Dist Try Jajpur	3	-	319971835
17.	109/11-12	Spl Try Jajpur	7	-	41462342
18.	108/11-12	Dist Try Balasore	2	12846308	1077065715
19.	107/11-12	Spl Try Cuttack	5	-	42522077
20.	105/11-12	Dist Try Sonapur	3	-	84531164
21.	104/11-12	Dist Try Khurda	7	-	1805780183
22.	103/11-12	Dist Try Jharsuguda	2	4567269	154719787
23.	102/11-12	Spl Try Khurda	2	11601664	134371201
24.	101/11-12	Spl Try Berhampur	6	5800260	257705489
25.	98/11-12	Dist Try Puri	2	11997968	368162653
26.	90/11-12	Dist Try Keonjhar	5	681863	288798335
27.	81/11-12	Dist try Malkanagiri	5	-	70810885
28.	70/11-12	Dist Try Cuttack	10	44900654	671406568
29.	60/11-12	Spl Try Panposh	5	17234000	197023228
30.	34/11-12	Dist Try Bolangiri	2	2914448	265517436

APPENDIX-IX**Improper Maintenance of Book of drawals**

<u>SL No</u>	<u>IR. No.</u>	<u>Para</u>	<u>Try / Sub-Try</u>
1	60/11-12	4	Spl Try Panposh
2	69/11-12	6(a)	Spl Try BBSR-II
3	73/11-12	8	Dist Try Nawarangpur
4	81/11-12	10(a)	Dist Try Malkangiri
5	90/11-12	10	Dist Try Keonjhar
6	101/11-12	7(a)	Spl Try Berhampur
7	104/11/12	12(a)	Dist Try Khurda
8	105/11-12	8(d)	Dist Try Sonapur
9	110/11-12	10	Dist Try Jajpur
10	111/10-12	6(a)	Dist Try Nayagarh
11	113/11-12	9	Spl Try Jeypore
12	112/11-12	7	Dist Try Dhenkanal
13	114/11-12	9	Dist Try Kalahandi
14	115/11-12	11(c)	Dist Try Angul
15	117/11-12	12(a)	Dist Try Boudh
16	118/11-12	8	Dist Try Deogarh
17	119/11-12	8	Dist Try Sambalpur
18	120/11-12	9 (a)	Dist Try Mayurbhanj
19	121/11-12	10 (a)	Dist Try Kandhamala
20	127/11-12	7	Dist Try Gajapati
21	133/11-12	9	Dist Try Jagatsinghpur
22	01 / 11-12	9	Dist-Try Nuapada

APPENDIX-X**Improper maintenance of Bill Transit cum Token Register.**

Sl No	IR No	Para	Try/Sub-Try
1	1/11-12	7	Dist Try Nuapada
2	34/11-12	7(c)	Dist Try Bolangir
3	73/11-12	7	Dist Try Nawarangpur
4	77/11-12	7(d)	Dist Try Bargarh
5	90/11-12	9	Dist Try Keonjhar
6	98/11-12	7(c)	Dist Try Puri
7	103/11-12	9	Dist Try Jharsuguda
8	105/11-12	8(c)	Dist Try Sonepur
9	108/11-12	7	Dist Try Balasore
10	113/11-12	7	Spl Try Jeypore
11	114/11-12	7	Dist Try Kalahandi
12	115/11-12	9	Dist Try Bhadrak
13	118/11-12	10	Dist Try Deogarh
14	119/11-12	10	Dist Try Sambalpur
15	120/11-12	7(c)	Dist Try Mayurbhanj

APPENDIX-XI

Sl No	IR No	Para	Treasury
1	01/11-12	6	Dist Try Nuapada
2	34/11-12	7(b)	Dist Try Bolangir
3	59/11-12	5(b)	Spl Try Bhubaneswar-I
4	63/11-12	6	Dist Try Koraput
5	69/11-12	6(d)	Spl Try Bhubaneswar-II
6	73/11-12	6	Dist Try Nawarangpur
7	77/11-12	7(c)	Dist Try Bargarh
8	81/11-12	10(c)	Dist Try Malkangiri
9	98/11-12	7(b)	Dist Try Puri
10	101/11-12	7(b)	Spl Try Berhampur
11	102/11-12	8	Spl Try Khurda
12	105/11-12	8(b)	Dist Try Sonepur
13	107/11-12	8(d)	Spl Try Cuttack
14	111/11-12	6(e)	Dist Try Nayagarh
15	113/11-12	8	Spl Try Jeypore
16	112/11-12	6	Dist Try Dhenkanal
17	114/11-12	8	Dist Try Kalahandi
18	115/11-12	8	Dist Try Bhadrak
19	117/11-12	12(d)	Dist Try Boudh
20	118/11-12	7	Dist Try Deogarh
21	119/11-12	7	Dist Try Sambalpur
22	120/11-12	7(a)	Dist Try Mayurbhanj

23	121/11-12	10(c)	Dist Try Kandhamal
24	122/11-12	9	Dist Try Sundargarh
25	123/11-12	7	Dist Try Rayagada
26	128/11-12	12(c)	Dist Try Ganjam
27	134/11-12	9	Dist Try Kendrapara

Improper Maintenance of Advice / Challan Register

APPENDIX-XII

Non Submission /Delay in Submission of CTR/ CTI

Sl No	IR. No.	Para	Treasury
1	01/11-12	5(c)	Dist Try Nuapada
2	34/11-12	7(f)	Dist Try Bolangir
3	59/11-12	6	Spl Try BBSR-I
4	60/11-12	6	Spl Try Panposh
5	63/11-12	7	Dist Try Koraput
6	70/11-12	4	Dist Try Cuttack
7	73/11-12	10	Dist Try Nawarangpur
8	77/11-12	6	Dist Try Bargarh
9	81/11-12	7	Dist Try Malkangiri
10	90/11-12	7	Dist Try Keonjhar
11	98/11-12	5	Dist Try Puri
12	101/11-12	5	Spl Try Berhampur
13	102/11-12	5	Spl Try Khurda
14	103/11-12	5	Dist Try Jharsuguda
15	104/11-12	8	Dist Try Khurda
16	105/11-12	6	Dist Try Sonepur
17	107/11-12	2	Spl Try Cuttack
18	108/11-12	5	Dist Try Balasore
19	110/11-12	4	Dist Try Jajpur
20	111/11-12	6(d)	Dist Try Nayagarh
21	113/11-12	5	Spl Try Jeypore

22	112/11-12	5	Dist Try Dhenkanal
23	114/11-12	5	Dist Try Kalahandi
24	116/11-12	7	Dist Try Angul
25	117/11-12	10	Dist Try Boudh
26	118/11-12	6	Dist Try Deogarh
27	119/11-12	5	Dist Try Sambalpur
28	120/11-12	4	Dist Try Mayurbhanj
29	122/11-12	5	Dist Try Sundargarh
30	123/11-12	8	Dist Try Rayagada
31	128/11-12	11	Dist Try Ganjam
32	133/11-12	3	Dist Try Jagatsinghpur
33	134/11-12	5	Dist Try Kendrapara