



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

**Report on the Annual
Review on the working of
Treasuries in Odisha
2017-2018**

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PREFACE

The Annual Review report on the working of the Treasuries in **ODISHA** for the year 2017-18 is prepared as required under paragraph 20.17.11 of Manual of Standing Orders (A&E) Vol-I. The Report contains 3 (three) parts.

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

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

High risk issues:-

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

Medium risk issues:-

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

Low risk issues:-

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

Part-III Irregularities noticed during Inspection of Treasuries.

High risk issues:-

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

Medium risk issues:-

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

Low risk issues:-

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

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

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

Principal Accountant General.

Place: Bhubaneswar

Dated:/...../2018.

Report on the Annual Review on the working of Treasuries in ODISHA for the year 2017-18

Highlights

01. A.C Bills outstanding for settlement **(Para 2.2)**
02. Wrong inclusion of transactions under GPF (State) **(Para 2.3)**
03. Outstanding Pension claims from CPAO New Delhi **(Para 2.4)**
04. Retention of huge balance in the PL Accounts of Administrators. **(Para2.10)**
05. Outstanding Paras **(Para 3.3)**
06. Irregular payment of Pension benefits due to lack of proper checks **(Para 3.4)**
07. Stamp Account : huge retention of stamps in the Treasuries **(Para3.6)**
08. Rolling of unutilized funds under 8443- Civil Deposit-800-Other Deposits. **(Para 3.8)**

ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES IN ODISHA FOR THE YEAR 2017-18

PART-I

1. Introductory :

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

On behalf of Govt. of Odisha, all moneys are collected, disbursed and accounted for through the Treasuries and the paramount responsibilities for proper and effective functioning of the system is bestowed upon it. Any failure on part of the Treasuries would undermine the fiscal management of the State. With a view to ensuring proper working of the Treasuries, the Pr. Accountant General (A&E), Odisha conducts regular inspection of the Treasuries every year and brings out an Annual Report summarizing the results of such inspection. The Annual Report on the working of the Treasuries for the year 2017-18 has been prepared incorporating brief analysis of the deficiencies and irregularities noticed during compilation of accounts in the Office of the Pr. Accountant General (A&E), Odisha and those noticed during inspection of the Treasuries.

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

1.2. Organizational set up: -

In Odisha, there are 30 District Treasuries, 9 Special Treasuries(including Cyber Treasury) and 128 Sub-Treasuries, a list of which is given in **Annexure -‘A’**. These Treasuries are administratively controlled and supervised by the Director of Treasuries and Inspection, Odisha, Bhubaneswar.

1.3. Staffing position and working atmosphere of Treasuries: -

The position of Treasury personnel during the period from 2012-13 to 2017-18 is as under.

Year	Sanctioned strength	Men-in position	Trained	Untrained
2012-13	918	690	521	169
2013-14	918	657	497	160
2014-15	918	665	490	175
2015-16	918	652	496	156
2016-17	918	686	501	185
2017-18	918	665	467	198

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

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

Sl. No.	Name of the Treasury	Sanctioned strength	Men-in position
1	Cuttack	32	22
2	Ganjam	17	09
3	Puri	26	15
4	Mayurbhanj	24	15
5	Koraput	16	08
6	Balasore	23	11

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

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

Sl. No.	Name of the Treasury	Sanctioned Strength	Men-in Position	Total Volume of work	Volume of work per employee
1	District Treasury, Nayagarh	15	11	114917	10447
2	District Treasury, Sambalpur	36	28	4417	158
3	Sub-Treasury, Kalimela	4	3	222	74
4	Sub-Treasury, Rajnagar	4	4	1433548	358387
5	Sub-Treasury, Balikuda	5	4	47107	11777

It would be seen from the above table that while the volume of work dealt with by one employee at Sub treasury, Kalimela was only 74 cases in a year, the corresponding number was as high as 358387cases at Sub treasury, Rajnagar.

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

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

All the Treasuries in the State of Odisha have been computerized to improve quality in accounts and to cope with the present day computerized environment. The computerized Treasury System is controlled by the Integrated Odisha Treasury Management System (iOTMS), which has been integrated/incorporated into the Integrated Finance Management System (IFMS) as part of the National e-Governance Plan (NeGP). Most of the modules of IFMS have been successfully implemented. One Cyber Treasury started functioning with effect from 24.02.2010 at Bhubaneswar, having the status of a Special Treasury, to collect receipts of the State Government electronically.

1.5 Orissa Treasury Code (OTC): -

The OTC was published in the year 1951 which has been amended from time to time. The last amendment was done in 1990 which has incorporated all the changes up to November 1990. On introduction of iOTMS in 2006-07 and its merger in to iFMS in 2013, many changes have taken place in the style of functioning of the Treasuries. It is felt that the OTC needs a thorough revision to take care of all changes during the year from 1990 to 2017-18 and especially after implementation of iFMS.

Examples of some vital changes are as follows.

- (i) Physical movement of vouchers to agency Banks, returns of vouchers with scrolls and accounting in Treasuries on the basis of scrolls have been dispensed with.

- (ii) Concept of one Treasury-one Bank norm has been changed to one Treasury-multiple Banks and accordingly RBD schedule format changed.
- (iii) Issue of metal tokens has been stopped.
- (iv) Failed transaction in e-disbursement is a new concept.

PART –II

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

2.1 Non-submission of complete accounts by Treasuries: -

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

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

On submission of above vouchers in a later stage, the balance under OB suspense for the year 2017-18 has become nil at the close of the year. But submission of initial accounts by Treasuries in such incomplete manner failed to present a true and fair view of the Accounts of the State and the chances of fraudulent drawals from the Treasuries can not be ruled out.

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

Provisions of SR-260 and 261 of OTC Vol-I, read with Rule-84 of OGFR, describe the procedure for drawals through A.C bills and submission of D.C. bills. It is stated that D.C. bills for the A.C bills drawn before the previous month, should be submitted by the Drawing and Disbursing Officer (D.D.Os) to their Controlling Officers for countersignature and onward submission to the Pr. A.G (A&E), Odisha. The Treasuries should be strict in observance of these instructions failing which, further drawal of funds through A.C bills shall not be permitted.

It was, however, noticed that as many as 1061 nos. of A.C Bills, amounting to Rs.3721 lakh were pending for adjustment till March 2018. A statement containing list of outstanding AC Bills Treasury-wise and year-wise is exhibited in **Annexure C(i)** and **C(ii)** respectively. These pendencies were as old as 2003-04 which indicated that codal procedure were not being followed by the respective Treasuries.

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

Table No.-2: A.C Bills outstanding for settlement: -

Sl. No.	Name of the Dist./Spl. Try	No. of A.C Bills	Outstanding balance(in Rs. Lakh)
1.	Bhubaneswar Special-I	16	141.69
2.	Bolangir	136	163.67
3.	Cuttack	112	1475.37

4.	Bhubaneswar Special-II	8	331.82
5.	Puri	25	168.53

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

2.3. 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 Account“8009- SPF”-101-GPF (State), in spite of proper classification given on the body of the Challans/Vouchers by the Drawing and Disbursing Officers. This caused difficulty and delay in accounting of such transactions under respective Head of Accounts. This issue has been repeatedly raised in previous Review Reports but the position had not improved and misclassification of AEIPF (TPF) continued to occur. An amount of Rs.22.64 lakh pertaining to AEIPF (TPF) during 2017-18 had been booked under 8009-State G.P.F.

A list containing cases of such misclassifications during 2017-18 are given in **Annexure- D**

2.4 Outstanding pension claims on CPAO New Delhi: -

Pension payments to the Central Civil Pensioners and Central Political Pensioners are initially made by the Treasuries and the expenditure subsequently reimbursed by the CPAO, New Delhi. The treasuries initially book the expenditure under “8658- Suspense Account 101- PAO Suspense” adjustable by the CPAO, New Delhi and the Pr. AG.(A&E), Odisha arranges to prefer the claims to the CPAO, for such amounts as booked by the Treasuries under suspense. For the purpose of settling the claims at the level of the CPAO, New Delhi, the Treasuries are required to transmit the pension vouchers to the CPAO directly.

However, during review, it was observed that an amount of Rs.4390.37 lakh remained un-recouped for central pension vouchers submitted to CPAO, New Delhi during the year 2017-18.

Similarly, amount pending with Railways and Defense are Rs.44.6 lakh and Rs.437.46 lakh respectively during the year 2017-18. The quantum of pension vouchers remaining un-recouped is shown in **Annexure –‘E’**.

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

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

During 2017-18, seven Treasuries failed to furnish relevant Schedules/Challan, in different accounting months, resulting in accumulation of huge amounts of missing credits to the tune of Rs.13.18

lakh, involving 11 Challans, in respect of Provident Fund/House Building Advance /Motor Cycle Advance. Instances of such cases noticed during the period of report are placed in **Annexure-F**.

2.6 Delay in rendition of Accounts.

As per provisions of SR-33 of OTC vol-1, a complete list of treasury accounts should be rendered to Pr. A.G on different prescribed dates. A review of the position of submission of monthly accounts by the Treasuries, during the year 2017-18, revealed that despite several instructions, late submission of accounts continued to prevail in the Treasuries during 2017-18 also. Average delay ranged from 1 to 10 days in respect of 1st and 2nd List of Account

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

Table No. 3: Delay in rendition of Accounts

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

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

2.7 Requisition for correction of Accounts: -

Accounts should be accurate at the time of rendering itself by the treasuries. It was observed in 2017-18 that there were a large number of requisitions for correction of accounts received from Treasuries, as shown in **Annexure-‘H’**.

It was seen that out of 38 District/Special Treasuries, 33 Treasuries had requested for correction of accounts ranging from 1 to 12 times during 2017-18. Treasuries having large number of requests for correction of accounts during 2017-18 are given in table below which need to be avoided in future.

Table No. 4: Requisition for correction of Accounts

Sl. No.	Name of the Treasuries.	No. of requisition made for correction of Accounts.
1.	Khurda Special	12
2.	Kendrapara	10
3.	Cuttack Special	10
4.	Bhubaneswar Special-I	8
5.	Ganjam	7

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

Corrections of account relating to earlier years also were received during the year 2017-18 for settlement, as shown below: -

Table No. 5 : Year wise Requisition for correction of Accounts

Sl. No	Years	Number of requisition
1	2000-01	1
2	2006-07	3
3	2007-08	2
4	2008-09	10
5	2009-10	11
6	2010-11	5
7	2011-12	3
8	2012-13	3
9	2013-14	9
10	2014-15	1
11	2015-16	11
12	2016-17	31
13	2017-18	14
Total		104

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

2.8 Non- Submission of Lapsed Deposits Statements: -

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

Further, it was seen that the some treasuries have not submitted lapsed deposit statements for last 18 years, which was highly irregular. Few examples are given below:-

Table No.6: Non- Submission of Lapsed Deposits Statements

Sl. No.	Name of the Dist Try	Head of Accounts	Period of Non-Submission
1.	Bhadrak	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2009, 2011 to 2018. 2001-2009, 2014, 2017, 2018
2.	Bhubaneswar Special-II (OLS)	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2007, 2010 to 2018 2001-2018
3	Cuttack Special	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2018. 2001 to 2009, 2012-2016, 2018
4	Deogarh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2018. 2001 to 2018.
5	Khurda Special	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2018. 2001 to 2018
6	Puri	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2018. 2001 to 2018.
7	Nawarangpur	8443-CD-104-Civil Court Deposit 8443-CD-103-Criminal Court Deposit	2001 to 2018. 2001 to 2018.

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

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

Table No.7: Irregular Submission of Lapsed Deposits Statements

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

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

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

In contravention of Provisions of SR-479 of OTC, it was noticed that 31 Treasuries failed to submit the Annual Balance Certificates (ABC) for the year 2017-18 as on 30.04.2018. Some treasuries have failed to submit ABC in respect of many P.L Account Administrators under their jurisdiction. A few examples are given below:-

Table No.-8: Non- Submission of Annual Balance Certificates

Sl. No.	Name of the Dist Try	No. of PL Administrators
1.	Angul	25
2.	Bolangir	33
3.	Balasore	29
4.	Keonjhar	33
5.	Nayagarh	22
6.	Sundargarh	33
7.	Sambalpur	36

As a result, Treasury wise reconciliation of balances under the Head of Account “8443-Civil Deposit”/ “8448-Deposits of Local Funds” could not be fairly conducted, causing vulnerability to inflation / short exhibition of account under Deposit Head.

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

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

Scrutiny of P.L. Account of Administrators revealed that, as of 31.03.2017, Rs.552 crores were retained in different Administrators P.L. Accounts without utilisation, for which the money was provided.

Further, it was found that percentage of expenditure out of P.L. Account was very less resulting in accumulation of unutilized fund at the end of Financial Year.

Opening balance (OB), receipt, expenditure and closing balance (CB) for the financial year 2016-17 in respect of few treasuries, showing fund flow and its utilization during the year, are as shown below: -

Table No.-9: Percentage of expenditure out of P.L. Accounts:

Sl. No.	Treasury Name	OB (Rs.)	Receipt (Rs.)	Total (Rs.)	Payment (Rs.)	CB (Rs.)	Percentage of Expenditure (Rs. In Lakh)
1	Cuttack	4623.00	10658.00	15281.00	10614.00	4667.00	69.45%
2	Jajpur	279.00	2058.00	2337.00	1237.00	1100.00	52.93%
3	Jharsuguda	987.00	3356.00	4343.00	2525.00	1819.00	58.13%
4	Kandhamal	983.00	3042.00	4025.00	2723.00	1303.00	67.65%

The exhaustive list showing closing balances in P.L. Accounts of different treasuries is exhibited in **Annexure- "K"**.

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

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

PART-III

3. Important irregularities noticed during local inspection of Treasuries

3.1 Internal Control System: -

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

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

But, contrary to the provisions, it was found that only 16% of Treasuries were inspected by the D.T & I (O) during 2017-18.

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

3.2 Status of Inspection of Treasuries:-

During 2017-18, 30 District Treasuries 8 Special Treasuries and 62 Sub-Treasuries were inspected by the inspecting staff of the Pr. Accountant General (A&E). Details are placed at **Appendix-I**.

The irregularities and lapses noticed during 2017-18 were brought to the notice of the Treasury Officers / Sub-Try Officers concerned through Inspection Reports issued by this office. Copies of Inspection Reports have also been sent to the Director of Treasuries and Inspection, Odisha and the District Collectors concerned.

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

3.3. Outstanding Paras: -

The position of outstanding IRs as on 31.03.2018 relating to different Treasuries / Sub-Treasuries is indicated in **Appendix-“II”**, to this report. It is seen that as many as 1337 Paras pertaining to 334 Inspections Reports from the year 1977-78 onwards are outstanding awaiting final compliance from the Treasuries/ Sub-Treasuries. The negligence in submission of compliance to these IRs and the lack of follow up corrective measure to avoid recurrence of those irregularities defeated the very purpose for which the inspections were conducted. Expressing concern over the issue, the D.T.I (O) in his Circular No. TP-65/07(pt)/14429(38) dated. 02.07.07 impressed upon and directed all the Treasury Officers for timely submission of compliances to the I.Rs within one month from the date of receipt of the reports and to take up appropriate and corrective measures to settle the outstanding Paras.

D.T.I, Odisha also conducted Triangular Committee Meetings for settlement of Outstanding IRs and Paras during 2017-18. Such T.C Meetings were held in respect of 38 Treasuries and 521 Paras belonging to old Inspection Reports were settled.

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

3.4.1 Excess payment of Pension and Gratuity:-

A test check of the Treasury records relating to pension and gratuity payments revealed that excess payment of pension and other retirement benefits aggregating to Rs.103.7 lakhs were made under different categories for several reasons. In a number of cases it was observed that required checks by the Treasury Officers / Sub-Treasury Officers were not exercised with due care as a result of which irregular payment of pensionary benefits were made. A few such instances are given below. Immediate attention is required for regularization of the excess payments. Treasury wise list of excess payments made during 2017-18 is enclosed at **Appendix-“III”**. Considering the magnitude of excess payments, the Treasuries are required to exercise close scrutiny while passing pension bills.

Table No.-10: Excess Payment of Pension & Gratuity During the Year 2017-18: Abstract

Sl. No.	Reasons For Excess Payment	Amount (Rs. in Lakh)
1.	Excess payment of pension due to arithmetical inaccuracy.	4.14

2.	Excess payment due to delayed commencement of reduced pension on account of payment of commuted value of pension.	3.55
3.	Excess payment of pension in favour of family pension due to payment at enhanced rate beyond the stipulated date.	1.14
4.	Excess payment of pension due to other miscellaneous reasons.	94.87
Total		103.7

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

Excess payment of Rs.4,14,844.00 was made to the pensioners due to wrong calculation of monthly pension /arrear pension in 40 instances relating to 25 Treasuries/Sub-Treasuries/Special Treasuries **(Appendix –III-A).**

An illustrative example is given below.

Sri Purusottam Chhatria, holder of PPO No-109490, was paid an excess amount of Rs.1,15,500.00 at the time of payment of 1st Pension for the period from 04/2012 to 04/2016 due to wrong calculation.

(IR No.33/2017-18 Dist. Treasury, Jharsuguda.)

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

Excess payment of Rs.3,55,512.00 was made to the pensioners due to delay in commencement of reduced pension in 48 instances relating to 46 Treasuries.**(Appendix –III-B)**

An illustrative example is given below.

During payment of CVP to Sri Ajaya Kumar Nayak, Holder of PPO No-109023 the date of commencement of reduced pension was taken as 01.12.2017 instead of 13.03.2016, resulting in an excess payment of Rs.75,691/- for the period from 13.03.2016 to 30.11.2017 @Rs.3672/- per month (Commuted Portion).

(IR No.93/2017-18, Sub-Treasury, Tirtol)

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

Excess payment of Rs.1,14,136.00 was made to the pensioners due to payment of enhanced rate of Family Pension beyond stipulated date in seven instances relating to six Treasuries **(Appendix-III-C).**

An illustrative example is given below

Smt. Ananga Manjari Thakur W/o-Late-Radha Madhab Thakur, holder of PPO No.-63018/AF was paid an excess amount of Rs.41,883/- due to payment of Family Pension at enhanced rate for the period from 11.09.2014 to 30.06.2016.

(IR No. 38/2017-18 Sub-Treasury Patnagarh)

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

Excess payment of Rs.94,87,514.00 was made to the pensioners due to wrong adjustment of Pension/CVP and other miscellaneous reasons under 107 instances relating to 53 Treasuries **(Appendix-III-D).**

Few illustrative examples are given below.

(1) Sri. Krupasindhu Swain, PPO No.550463, has commuted pension @Rs.860/- pm as per commutation authority vide No. SAI/6/Khurda Spl/2081669173/7/P/16/15/60098772/B dt. 06.08.2016 issued by O/o- the Pr. A.G(A&E), Odisha, BBSR. But Spl. Treasury, Khurda has calculated and deducted commutation @ Rs.662/- instead of Rs.860/- resulting in excess payment of Rs.20,298/- towards pension to the pensioner w.e.f 16.03.2009 till the month of inspection i.e. September 2017 and as stated below.

Name, PPO No & ID No.	Rate of Pension	Actual due for deduction of commutation @ Rs.860/- w.e.f 16.03.2009 to 30.09.2017	Treasury deducted commutation @ Rs.662/- w.e.f 16.03.2009 to 30.09.2017
Krupasindhu Swain, PPO No.550463, ID No.3172	BP-Rs.4135/- C.P-Rs.860/- R.P-Rs.3275/-	16.3.09 to 31.3.09 Rs.860x16/31=Rs.443.87 01.4.09 to 30.9.17 =Rs.860x102m=Rs.87720.00 Total-Rs.88163.87 say Rs.88164/-	16.3.09 to 31.3.09=Rs.662x16/31=Rs.341.67 1.4.09 to 30.9.09- Rs.662x102m=Rs.67524.00 Total Rs.67866/-
Excess Rs.88164/-(-)Rs.67866/-=Rs.20,298/-			

(IR. No.56/2017-18, Spl. Try, Khurda)

(2) Smt. Sarojini Mishra, W/o- late Bhubaneswar Mishra, PPO No. 338019, ID No. 1280, it was observed from pension particulars that, Bhubaneswar Mishra has died on 17/10/2016 as per death certificate. Hence Shri Mishra is entitled to get pension upto 17/10/2016. But the Treasury has paid pension upto 10/2016 (paid on 26.10.2016) Rs.11696/- resulting excess payment of Rs.5282/- as stated below.

Name/PPO No/ID No	Pension drawn in 10/2016	Pension due in 10/2016	Excess pension paid in 10/2016
Sarojini Mishra, W/o- Bhubaneswar Mishra, PPO No.338019, ID No.1280	Pension @Rs.5198/- T.I @ 125%- Rs.6498/- Total Rs.11696/-	Pension Rs.5198/- w.e.f 1.10.16 to 17.10.16=17 days Rs.5198x17/31=Rs.2850.51 T.I Rs.6498x17/31=Rs.3563.41 Total Rs.6413.92 say Rs.6414	Rs.11696- Rs.6414=Rs.5282

(IR. No.52/2017-18, Sub-Treasury, Satyabadi)

(3) On scrutiny of Pension case, it was observed that due to short adjustment of provisionally paid pension amount, an excess pension of Rs.80/- has been made to Shri Raghunath Parida as detailed below:

Name	PPO/ID No.	Prov. Pension paid	Amount adjusted	Amount outstanding
Raghunath Parida	109711/AEI/183	Rs.529816/-	Rs.529736/-	Rs.80/-

(IR. No.44/2017-18, Sub-Treasury, Sukinda)

(4) Sri Ghasiram Ghivela, PPO No. 527902/ID No. 638, Date of Retirement 30.09.2007, has been paid an excess provisional CVP for Rs.98,046/-. The details of which stated below.

CVP authorized vide No. 60099579 dt. 27.09.16- for Rs.71962/- by the Pr. A.G (A&E), Odisha.

Provisional CVP sanctioned and paid vide Lr No. 507 for dt. 5.9.14 of MO, CHC, Deogaon, Bolangir for Rs.1,70,008/-

The excess provisional CVP paid =(Rs.1,70,008/-)- (Rs.71962/-) = Rs.98,046/-

(IR. No.39/2017-18, Sub-Treasury, Tusura)

(5) Sri Trinath Panigrahi, PPO No.114677, ID No.2733, date of retirement 30.06.2014, was paid 1st Arrear Pension for the period from 01.07.2014 to 30.09.2017, the provisional pension drawn Rs.4,47,244/- as intimated vide memo No. 345 dt. 16.11.17 of the Head Mistress, Govt. Girls High School Rayagada, but Rs.4,46,877/- was wrongly deducted from the Arrear Pension, resulting in excess payment of Pension for Rs.367/-

(IR. No.100/2017-18, Dist. Treasury, Rayagada)

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

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

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

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

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

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

Table No.-11 Undrawn Pension /unauthorized retention of PPOs

Sl. No	I.R No.	Paras	Try/Spl Try / Sub-Try	Name of Pensioners	PPO No.	Undrawn Pension since
1	02/17-18	1(d)	Sub-Try, Tangi	B.D.Paikray	3847 CF	07.12.2010
				S.K.Mohanty	36587 SF	03.02.2010
				G.B.Routray	37189 FPS	08.02.2008
				L.Bewa	9276 P	02.12.2008
				S.Devi	9973 P	10.07.2009
				N.Pattnaik	100895 LPR	10.03.2010
				S.Devi	4112 CE	10.07.2009

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

3.5 Retention of Time barred GPO Authority: -

The periodicity of GPO & GPF authorities is one year and six months respectively from the date of issue. It was observed during inspection that a number of such authorities were retained by the Treasury

Officers instead of returning them to the issuing offices. Unauthorized retention of such authority carries the risk of misutilisation and fraudulent drawal. Few instances are cited below:-

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

Sl No.	GPO No.	Name of the Pensioner	Date of issue	Valid upto	Amount (Rs.)
1.	549557-2	Hiramani Behera	2.3.16	1.3.17	2133.00
2.	551183	Smt. Basanti Anugulia, W/o- Ananta Ku. Anugulia	9.5.16	8.5.17	1632.00
3.	551183-1	Santosh Ku. Anugulia, S/o- Late Ananta Anugulia	9.5.16	8.5.17	456.00
4.	551183-2	Sanjukta Anugulia, D/p- Late Ananta Anugulia	9.5.16	8.5.17	456.00
5.	551183-3	Susanta Anugulia, S/o- Late Ananta Ku. Anugulia	9.5.16	8.5.17	456.00
Total					5133.00

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

During inspection of Treasuries, it was observed that huge number of unused OET Stamps and water marked plain papers were kept in the strong room for long periods which were in excess of requirement. Out of that, some categories of stamps have also become unserviceable due to prolonged stacking/storage.

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

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

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

Sl. No.	District Treasury	Stock of Stamp (in Rs.)	Value of unused/ damaged Stamps (in Rs.)	Percentage of unused /damaged Stamps
1	Dist. Try, Angul	25,06,07,289.00	18,83,59,553.00	75.16
2.	Dist. Try, Cuttack	66,62,78,529.00	16,18,62,898.00	24.2
3	Dist. Try, Bargarh	25,66,92,728.00	1,76,01,339.00	6.85
4.	Spl. Try, Panposh	37,18,17,660.00	1,72,85,400.00	4.64
5.	Dist. Try, Boudh	5,15,37,226.00	1,31,64,355.00	25.54

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

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

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

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

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

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

Contrary to the above order of the State Government, it was observed that, Rs.35.51 crore has still been rolling under 800-Other Deposit, which are exhibited in Appendix-VII and no step has been taken by the concerned authorities to reduce the balance. A few such instances are indicated below:

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

Sl. No.	Treasury Name	Amount (Rs. in Lakh)
1	District Treasury, Khurda	3,61,83,670.00
2	Special Treasury, Cuttack	8,70,90,566.00
3	District Treasury, Nawarangpur	1,37,68,991.00
4	District Treasury, Balasore	1,92,01,291.00
5	District Treasury, Sambalpur	7,82,83,900.00
6	Special Treasury Khurda	4,79,20,001.00
7	District Treasury, Kalahandi	1,60,94,396.00
8	District Treasury, Mayurbhanj	1,21,64,246.00

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

3.9 Irregularity in issue of CTR/CTI:-

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

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

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

3.10 Irregular honoring of A.C Bills: -

As per provisions of SR-260 read with Rule-84 of OGFR, not more than one A.C Bill under one unit of expenditure can be drawn in a day. In cases, where no such financial stipulations are indicated, the Controlling authorities impose certain conditions in their sanction orders which should be scrupulously watched by the Treasuries while honoring the AC Bills. Apart from the above, as per SR-261, A.C bills should not be honored for drawals unless DC bills in respect of A.C bills drawn before the previous month are submitted to the Controlling Officers by the DDOs.

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

3.11 Delay in rendition of LIC Premium Schedules.

As per DTI (O) Circular No.18745 dt. 03.12.94 and No.18738 dt. 10.05.96, the Schedule of LIC Premium should be remitted by 15th of the following month to LIC authorities. But, it was observed that the Treasury Officer do not remit the same in time. Instances of delay were noticed in 83 cases with delay ranging from 01 to 77 days. Delay in rendition of LIC Premium deprives the beneficiary of his legitimate dues from the due date and improper accountal of money between different major head of account of consolidated fund of the State. Instances of a few such cases under different Treasuries are shown in **Appendix-X**.

3.12 Reconciliation of Court Deposits

Provisions under S.R. 444 of OTC Vol-I lays down that the Treasury Officer should verify the balance shown in the Court Extract Registers sent monthly to the Treasury Officer for verification. But, it was found that, in almost all the Treasuries, the balances appearing under 8443- Civil Deposit -104-Civil Court Deposit and 8443- Civil Deposit -105-Criminal Court Deposit were never verified and reconciled with the Extracts of Court Registers. This results in wrong exhibition of Treasury balances. Few such instances are shown in **Appendix-XI**.

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

As provided under S.R 88(c), sealed packets/bags containing valuables which are lodged by different Drawing Officers in the Treasury for safe custody are required to be verified by the depositing officers in the month of April each year and the fact of such verification noted in the Register of Valuables. At the end of April, the Treasury Officer should review the position and serve notices upon the depositing officer in case the valuables are not verified by him and direct him to take back the valuables within 15 days from the date of receipt of such notice. It was, however, observed that annual verification of sealed packets was neither conducted by the depositors in most of the cases nor any action was taken by the Treasury Officers in this

regard resulting unnecessary dumping of many old deposits for years together. Instances of the Treasuries/Sub-Treasuries where most of the sealed packets stood unverified is given in **Appendix-XII**.

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

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

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

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

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

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

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

But, It was observed that transaction to the tune of Rs.26,93,37,506/-failed during the financial year 2017-18 in respect of different DDOs coming under 44 treasuries as detailed in **Appendix-XIV**, has been rolling under suspense head beyond stipulated period, which violated the instructions contained in GOFD no-27444/F,FIN-TRY-RULE-0024/2012 dt.26.07.12.

3.16 Non deduction of NPS Contribution

As per provision, each employee will pay a monthly contribution of 10% of the basic pay plus dearness allowance from his salary to the contribution pension scheme. But, it was seen that contribution towards NPS amounting Rs.10, 323.00 was not deducted from the payment of Arrear D.A in respect of 24 employees of 12 treasury establishments as detailed in **Appendix-XV**.

3.17 Miscellaneous Irregularities/Treasury Establishment

(i) Non- recovery of Festival advance of Rs 9000/-

During checking of acquittance Roll and short term advance register it was noticed that an amount of Rs 15000/- was drawn vide Bill No-62/24.9.2016 towards festival advance and paid to Mukta Manjari Gernaik, Sr. Clerk which was recovered from her salary @ Rs 1500/P.M from 10/16 to 01/2017 . Rest amount was not recovered from her salary because she was in leave from 01.2.2017 onwards . She was expired on 28.4.2017 . Leave salary from 01.2.2017 to 28.4.2017 was drawn vide Bill No 62/23.8.2017 . But the outstanding amount Rs 9000/- had not been recovered from the leave salary .

(I.R No.73/2017-18 Para No.14, District Treasury, Angul)

(ii) Excess payment of Arrear DA for Rs 404/-

During scrutiny of Cash Book, Acquittance Roll and relevant documents, it was noticed that excess payment made for Rs 404/- in favour of Sri Sunil Kumar Naik, Sr. Clerk in the Arr. DA for the period from 1.1.16 to 13.01.16 drawn vide Bill No-22/31.05.16 as per the details given below . It is noted that Sri Naik availed promotion for the post of Sr Clerk wef, 14.01.16 accordingly his pay was fixed at 7130+2400 G.P . But Arrear DA @ 125/- was calculated on the basis of revised pay w.e.f 1.1.2016 resulting in excess payment of Rs 404/-.

Pay+ GP	Due
Rs.6860+1900 =	Rs.8760x125%x13/31 = Rs.4592/-
	Drawn
Rs.7130+2400 =	Rs.9530x125%x13/31 = Rs.4996/-
Excess payment =(Rs.4996/- - Rs.4592/-)=	Rs. 404/-

(I.R No.76/2017-18 Para No.9, Sub-Treasury, Karanjia)

(iii) Excess payment on arrear pay and allowances of Rs.214/-

During checking of the acquittance Roll, it was noticed that an amount of Rs.214/- had been paid in excess to M.A. Khan towards his arrear pay and allowances for the month of 9/2017 & 10/2017. Details calculation is given below.

Name & designation	Period	Due		Drawn		Difference		Total (Rs.)
		Pay	DA 5%	Pay	DA 4%	Pay	DA	
M.A.Khan, Peon	9/17	Rs.28400/-	Rs.1420/-	Rs.26908/-	Rs.1076/-	Rs.1492/-	Rs.344/-	Rs.1836.00
	10/17	Rs.29300/-	Rs.1465/-	Rs.26908/-	Rs.1076/-	Rs.2392/-	Rs.389/-	Rs.2781.00
G.Total (Arrear to be drawn)								Rs.4617.00
Amount drawn vide bill No. 90/2017-18								Rs.4831.00
Excess payment								Rs.214.00

(I.R No.99/2017-18 Para No.8, Dist.Treasury, Nayagarh)

Deputy Accountant General
(Accounts & VLC)

ANNEXURES AND APPENDICES

ANNEXURE-A

**List of Dist. Treasury/Special Treasury/ Sub-Treasury
(Referred to in para 1.2)**

Sl. No.	Name of the Dist./ Spl. Try/Sub-Try
1	District Treasury Angul
2	Sub-Treasury, Chhendipada
3	Sub-Treasury, Talcher
4	Sub-Treasury, Pallahara
5	Sub-Treasury, Athmallik
6	Sub-Treasury, Samal
7	Sub-Treasury, Kishore Nagar
8	District Treasury Balasore
9	Sub-Treasury, Jaleswar
10	Sub-Treasury, Basta
11	Sub-Treasury, Nilagiri
12	Sub-Treasury, Soro
13	Sub-Treasury, Bhogarai
14	District Treasury Baragarh
15	Sub-Treasury, Attabira
16	Sub-Treasury, Sohela
17	Sub-Treasury, Barpali
18	Sub-Treasury, Bheden
19	Sub-Treasury, Bhatli
20	Sub-Treasury, Padmpur
21	Sub-Treasury, Paikmal
22	District Treasury Bhadrak
23	Sub-Treasury, Tihidi
24	Sub-Treasury, Dhamnagar
25	Sub-Treasury, Basudevpur
26	Sub-Treasury, Chandabali
27	District Treasury Bolangir
28	Sub-Treasury, Titlagarh
29	Sub-Treasury, Kantabanji
30	Sub-Treasury, Tusura
31	Sub-Treasury, Patnagarh
32	Sub-Treasury, Loisingha
33	District Treasury Boudh
34	Sub-Treasury, Kantamal
35	District Treasury Cuttack
36	Special Treasury Cuttack
37	Sub-Treasury, Athagarh
38	Sub-Treasury, Narsinghapur
39	Sub-Treasury, Tigiria
40	Sub-Treasury, Baramba
41	Sub-Treasury, Salipur
42	Sub-Treasury, Niali
43	Sub-Treasury, Banki
44	Sub-Treasury, Mahanga
45	District Treasury Deogarh
46	District Treasury Dhenkanal
47	Sub-Treasury, Hindol
48	SubTreasury Kamakshyamanagar

49	Sub-Treasury, Bhuban
50	District Treasury Gajapati
51	Sub-Treasury, R.Udayagiri
52	Sub-Treasury, Kasinagar
53	District Treasury Ganjam
54	Special Treasury Berhampur
55	Sub-Treasury, Chikiti
56	Sub-Treasury, Digapahandi
57	Sub-Treasury, Buguda
58	Sub-Treasury, Aska
59	Sub-Treasury, Soroda
60	Sub-Treasury, Khallikote
61	Sub-Treasury, Kodala
62	Sub-Treasury, Bhanjanagar
63	Sub-Treasury, Hinjilicut
64	Sub-Treasury, Purusottampur
65	District Treasury Jagatsinghpur
66	Sub-Treasury, Tirtol
67	Sub-Treasury, Kujang
68	Sub-Treasury, Balikuda
69	District Treasury Jajpur
70	Sub-Treasury, Binjharpur
71	Sub-Treasury, Dharmasala
72	Special Treasury Jajpur Road
73	Sub-Treasury, Darpani
74	Sub-Treasury, Sukinda
75	District Treasury Jharsuguda
76	Sub-Treasury, Lakhanpur
77	District Treasury Kalahandi
78	Sub-Treasury, Dharmagarh
79	Sub-Treasury, Madanpur Rampur
80	Sub-Treasury, Kesinga
81	Sub-Treasury, Jaipatna
82	Sub-Treasury, Junagarh
83	Sub-Treasury, Thuamul Rampur
84	District Treasury Keonjhar
85	Sub-Treasury, Anandapur
86	Sub-Treasury, Champua
87	Sub-Treasury, Barbil
88	Sub-Treasury, Ghatagaon
89	Sub-Treasury, Hatadihi
90	Sub-Treasury, Telkoi
91	District Treasury Kendrapara
92	Sub-Treasury, Marsaghai
93	Sub-Treasury, Rajkanika
94	Sub-Treasury, Pattamundai
95	Sub-Treasury, Rajnagar
96	District Treasury Khurda
97	Special Treasury Bhubaneswar-I
98	Special Treasury Khurda
99	Sub-Treasury, Tangi
100	Sub-Treasury, Jatni
101	Sub- Treasury Banpur

102	Special Treasury Bhubaneswar-II
103	District Treasury Koraput
104	Special Treasury Jeypur
105	Sub-Treasury, Kotpad
106	Sub-Treasury, Laxmipur
107	Sub-Treasury, Pottangi
108	Sub-Treasury, Machhakunda
109	Sub-Treasury, Boriguma
110	District Treasury Malkangiri
111	Sub-Treasury, Balimela, Chittrakonda
112	Sub-Treasury, Kalimela
113	District Treasury Mayurbhanja
114	Sub-Treasury, Karanjia
115	Sub-Treasury, Udala
116	Sub-Treasury, Rairangpur
117	Sub-Treasury, Betnoti
118	Sub-Treasury, Bahalda
119	Sub-Treasury, Rasgovindapur
120	Sub-Treasury, Joshipur
121	Sub-Treasury, Bisoi
122	Sub-Treasury, Jharpokharia
123	Sub-Treasury, Khunta
124	District Treasury Nawarangpur
125	Sub-Treasury, Umerkote
126	Sub-Treasury, Khatiguda
127	Sub-Treasury, Dabugaon
128	District Treasury Nayagarh
129	Sub-Treasury, Khandapara
130	Sub-Treasury, Dasapalla
131	Sub-Treasury, Ranapur
132	District Treasury Nuapada
133	Sub-Treasury, Khariar
134	District Treasury Kandhamal
135	Sub-Treasury, G.Udayagiri
136	Sub-Treasury, Baliguda
137	Sub-Treasury, Tumudibandha
138	Sub-Treasury, Daringibadi
139	District Treasury Puri
140	Sub-Treasury, Pipili
141	Sub-Treasury, Satyabadi
142	Sub-Treasury, Nimapara
143	Sub-Treasury, Kakatpur
144	District Treasury Rayagada
145	Sub-Treasury, Bissam Cuttack
146	Sub-Treasury, Gunupur
147	Sub-Treasury, Padamapur
148	Sub-Treasury, Kashipur
149	District Treasury Sambalpur
150	Sub-Treasury, Kuchinda
151	Sub-Treasury, Burla
152	Sub-Treasury, Rairakhol
153	Sub-Treasury, Rengali
154	Sub-Treasury, Jujumora

155	District Treasury Sonapur
156	Sub-Treasury, Biramaharajpur
157	Sub-Treasury, Dunguripalli
158	District Treasury Sundargarh
159	Spl Treasury Panposh
160	Sub-Treasury, Rajgangpur
161	Sub-Treasury, Bonai
162	Sub-Treasury, Biramitrapur
163	Sub-Treasury, Subdega
164	Sub-Treasury, Hemgiri
165	Sub-Treasury, Lephripara
166	Sub-Treasury, Koira
167	Cyber Treasury, Bhubaneswar

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

Sl. No.	IR No	Treasury/ Spl. Treasury/ Sub-Treasury	Sanctioned Strength	Men in Position	No. of Pension cases	Challans	Bills/ vouchers	Total	Volume of (in Nos.) work per person
1	02/17-18	Sub-Treasury, Tangi	05	03	732	5325	9859	15916	5305
2	03/17-18	Sub-Treasury, Jatni	06	04	05	2085	11008	13098	3275
3	04/17-18	Sub-Treasury, Narasinghpur	05	03	520	3600	4300	8423	2808
4	05/17-18	Sub-Treasury, Baramba	06	03	50	2303	4674	7030	2343
5	06/17-18	Sub-Treasury, Tigiria	04	04	139	5235	3248	8622	2156
6	07/17-18	Sub-Treasury, Athagarh	07	05	532	8042	7641	16215	3243
7	08/17-18	District Treasury, Khurda	48	34	3738	71462	86488	161688	4756
8	09/17-18	Sub-Treasury, Salepur	08	06	612	10430	22712	33754	5626
9	10/17-18	Sub-Treasury, Mahanga	05	03	464	8752	14820	24036	8012
10	11/17-18	District Treasury, Koraput	25	17	23	11546	19433	31002	1824
11	12/17-18	Sub-Treasury, Borigumma	05	04	--	1500	1200	2700	675
12	13/17-18	Sub-Treasury, Niali	08	04	438	1059	1647	3144	786
13	14/17-18	Sub-Treasury, Banki	09	05	804	10773	19343	30920	6184
14	15/17-18	Sub-Treasury, Pottangi	06	04	08	107	2101	2216	554
15	16/17-18	District Treasury, Malkangiri	11	08	130	2820	19030	21980	2748
16	17/17-18	Sub-Treasury, Balimela	05	03	07	217	2557	2781	927
17	18/17-18	District Treasury, Cuttack	54	34	526	37339	34200	72065	2120
18	19/17-18	Sub-Treasury, Dabugaon	04	04	10	630	1588	2228	557
19	20/17-18	Sub-Treasury, Kalimela	04	03	16	97	109	222	74
20	21/17-18	Special Treasury, Cuttack	32	24	1327	12708	150	14185	591

21	22/17-18	District Treasury, Keonjhar	27	22	59	14243	22234	36536	1661
22	23/17-18	District Treasury, Nuapada	15	10	174	16418	10106	26698	2670
23	24/17-18	District Treasury, Nawarangpur	14	10	27	10501	3217	13745	1375
24	25/17-18	Sub-Treasury, Telkoi	05	03	34	2200	3600	5834	1945
25	26/17-18	Sub-Treasury, Barbil	08	04	12	22245	4868	27125	6781
26	27/17-18	Sub-Treasury, Attabira	05	04	51	2150	1196	3397	849
27	28/17-18	Sub-Treasury, Sohela	06	04	123	3212	5876	9211	2303
28	29/17-18	Sub-Treasury, Anandapur	08	07	39	11000	8000	19039	2720
29	30/17-18	District Treasury, Bargarh	26	18	690	--	198	888	49
30	31/17-18	District Treasury, Balasore	32	14	187	103339	86	103612	7401
31	32/17-18	Sub-Treasury, Nilagiri	08	07	174	5215	8153	13542	1935
32	33/17-18	District Treasury, Jharsuguda	12	09	314	36545	18175	55034	6115
33	34/17-18	Sub-Treasury, Jaleswar	08	03	141	5282	19600	25023	8341
34	35/17-18	Sub-Treasury, Basta	04	04	89	4800	3522	8411	2103
35	36/17-18	Sub-Treasury, Bhogarai	04	03	206	4000	12560	16766	5589
36	37/17-18	District Treasury, Bolangir	26	14	381	3075	7096	10552	754
37	38/17-18	Sub-Treasury, Patnagarh	08	06	127	21549	3025	24701	4117
38	39/17-18	Sub-Treasury, Tusura	05	03	107	4281	4314	8702	2901
39	40/17-18	Sub-Treasury, Kantabanji	06	05	92	8985	7460	16537	3307
40	41/17-18	District Treasury, Jajpur	21	18	124	20754	18720	39598	2120
41	42/17-18	Sub-Treasury, Binjharpur	07	05	15	894	1907	2816	563
42	43/17-18	District Treasury, Sonepur	13	11	185	18552	149	18886	1717

43	44/17-18	Sub-Treasury, Sukida	08	07	16	22248	11546	33810	4830
44	45/17-18	Special Treasury, Jajpur Road	13	09	60	15436	3438	18934	2104
45	46/17-18	District Treasury, Sambalpur	36	28	2013	2256	148	4417	158
46	47/17-18	Sub-Treasury, Pipili	04	03	296	5670	16364	22330	7443
47	48/17-18	Sub-Treasury, Kakatpur	05	04	260	670	2482	3412	853
48	49/17-18	Sub-Treasury, Rengali	03	03	71	231	3172	3474	1158
49	50/17-18	Sub-Treasury, Rairakhol	07	04	637	18248	22408	41293	10323
50	51/17-18	Sub-Treasury, Burla	08	07	36	14241	5982	20259	2894
51	52/17-18	Sub-Treasury, Satyabadi	05	04	390	4506	66	4962	1241
52	53/17-18	Special Treasury Panposh	20	15	717	4824	5025	10566	704
53	54/17-18	District Treasury, Puri	36	22	722	20325	17759	38806	1764
54	55/17-18	Special Treasury No.- II, Bhubaneswar	16	14	--	23225	27495	50720	3623
55	56/17-18	Special Treasury, Khurda	16	14	1331	12510	32785	46626	3330
56	57/17-18	Special Treasury No.- I, Bhubaneswar	32	26	4535	69106	31783	105424	4055
57	58/17-18	District Treasury, Kandhamal	22	18	359	56665	108	57132	3174
58	59/17-18	Sub-Treasury, Daringibadi	05	03	03	296	3210	3509	1170
59	60/17-18	Special Treasury, Berhampur	36	31	1021	13296	217	14534	469
60	61/17-18	District Treasury, Boudh	13	11	114	27268	111	27493	2499
61	62/17-18	Sub-Treasury, Kantamal	05	02	49	7688	5001	12738	6369
62	63/17-18	Sub-Treasury, Buguda	04	04	71	42	2804	2917	729
63	64/17-18	Sub-Treasury, Purusottampur	04	04	21	3549	4569	8139	2035

64	65/17-18	Sub-Treasury, Khallikote	05	04	62	4615	3474	8151	2038
65	66/17-18	Sub-Treasury, Chikiti	06	05	06	9682	4880	14568	2914
66	67/17-18	District Treasury, Kalahandi	21	17	276	18273	28127	46676	2746
67	68/17-18	District Treasury, Sundargarh	31	23	1055	80000	14592	95647	4159
68	69/17-18	Sub-Treasury, Kesinga	08	02	06	3500	1847	5353	2677
69	70/17-18	Sub-Treasury, Junagarh	05	03	53	16622	84	16759	5586
70	71/17-18	Sub-Treasury, M. Rampur	05	04	12	1380	760	2152	538
71	72/17-18	Sub-Treasury, Jaipatna	05	03	46	--	8478	8524	2841
72	73/17-18	District Treasury, Angul	28	20	125	25973	17991	44089	2204
73	74/17-18	District Treasury, Mayurbhanj	31	21	1455	44358	83	45896	2186
74	75/17-18	Sub-Treasury, Bahalda	05	04	263	1443	9753	11459	2865
75	76/17-18	Sub-Treasury, Karanja	07	06	502	5750	12029	18281	3047
76	77/17-18	Sub-Treasury, Rairangpur	09	08	674	3220	11814	15708	1964
77	78/17-18	District Treasury, Dhenkanal	30	23	670	7273	37995	45938	1997
78	79/17-18	District Treasury, Deogarh	11	11	201	3253	14543	17997	1636
79	80/17-18	Sub-Treasury, Basudevpur	06	04	344	1210	40	1594	399
80	81/17-18	Sub-Treasury, Hindol	06	05	235	16917	182	17334	3467
81	82/17-18	District Treasury, Bhadrak	24	12	2711	16256	47520	66487	5541
82	83/17-18	Sub-Treasury, Tihidi	07	05	200	7712	3187	11099	2220
83	84/17-18	District Treasury, Kendrapara	19	13	395	30355	10837	41587	3199
84	85/17-18	Sub-Treasury, Marshaghai	04	04	492	13500	2498	16490	4123
85	86/17-18	Sub-Treasury, Chandbali	03	03	101	1470	2954	4525	1508
86	87/17-18	Sub-Treasury, Rajkanika	05	03	42	3092	1749	4883	1628

87	88/17-18	Sub-Treasury, Rajnagar	04	04	06	3250	1430292	1433548	358387
88	89/17-18	Sub-Treasury, Hinjilicut	05	05	12	11128	7011	18151	3630
89	90/17-18	District Treasury, Ganjam, Chatrapur	29	19	1154	9045	7045	17244	908
90	91/17-18	District Treasury, Jagatsinghpur	26	20	2819	2826	55920	61565	3078
91	92/17-18	District Treasury, Gajapati, Parlakhmundi	18	15	137	8706	15226	24069	1605
92	93/17-18	Sub-Treasury, Tirtol	06	06	269	4526	16954	21749	3625
93	94/17-18	Sub-Treasury, Balikuda	05	04	778	13644	32685	47107	11777
94	95/17-18	Sub-Treasury, Ranpur	04	03	12	2142	2480	4634	1545
95	96/17-18	Sub-Treasury, Bissam Cuttack	07	05	40	12351	6316	18707	3741
96	97/17-18	Sub-Treasury, Padmapur	05	03	10	2508	5792	8310	2770
97	98/17-18	Sub-Treasury, Dasapalla	05	04	16	5853	5200	11069	2767
98	99/17-18	District Treasury, Nayagarh	15	11	432	46215	68270	114917	10447
99	100/17-18	District Treasury, Rayagada	20	09	288	5806	36957	43051	4783
100	101/17-18	Special Treasury Jeypore	18	11	141	6941	18369	25451	2314

ANNEXURE – C(i)

**Treasury wise outstanding A.C Bills for settlement
(Referred to in para 2.2)**

Sl. No.	TRY	ITEM	Outstanding (in Rs.)
1	ANG	11	10,93,781.00
2	BAM	05	3,33,418.00
3	BBS	16	1,41,69,334.00
4	BDH	16	25,86,059.00
5	BDK	16	1,03,91,296.00
6	BGR	04	4,33,470.00
7	BLG	136	1,63,67,180.00
8	BLS	26	18,89,824.00
9	CTC	112	14,75,37,472.00
10	CTS	08	3,18,216.00
11	DGR	12	11,35,213.00
12	DKL	37	72,67,892.00
13	GJM	37	1,32,39,938.00
14	GJP	49	43,99,813.00
15	JPR	16	51,73,096.00
16	JPS	10	55,000.00
17	JSD	07	1,23,838.00
18	JSP	36	49,80,012.00
19	JYR	26	38,17,038.00
20	KHD	24	18,48,345.00
21	KJR	17	55,76,942.00
22	KLD	55	1,14,33,065.00
23	KPD	65	1,24,63,601.00
24	KPT	38	20,12,832.00
25	KRD	08	8,28,680.00
26	MBJ	52	90,97,133.00
27	MKG	12	33,33,767.00
28	NGR	24	63,90,739.00
29	NPR	17	33,89,647.00
30	NRG	16	24,08,836.00
31	OLS	08	3,31,82,008.00
32	PLB	23	18,62,507.00
33	PNP	07	19,68,892.00
34	PRI	25	1,68,53,377.00
35	RGD	23	1,16,28,793.00
36	SBP	26	39,24,238.00
37	SNG	09	52,54,825.00
38	SNP	32	33,63,158.00
Total		1061	37,21,33,275.00

ANNEXURE – C (ii)

Year wise outstanding A.C Bills for settlement
(Referred to in para 2.2)

Sl. No.	Year	Item	Balance (in Rs.)
1	2003-04	06	82,820.00
2	2004-05	17	17,87,719.00
3	2005-06	16	1,23,552.00
4	2006-07	25	19,06,240.00
5	2007-08	13	1,41,520.00
6	2008-09	16	2,16,852.00
7	2009-10	11	3,23,463.00
8	2010-11	11	55,80,603.00
9	2011-12	11	40,16,704.00
10	2012-13	08	16,05,395.00
11	2013-14	79	3,28,00,564.00
12	2014-15	36	76,04,205.00
13	2015-16	72	41,85,831.00
14	2016-17	466	16,62,29,219.00
15	2017-18	274	14,55,28,588.00
Total		1061	37,21,33,275.00

ANNEXURE – D

Misclassification of DEBIT by the Treasury (2017-18)
AEIPF (TPF) Debit wrongly booked under M.H.8009-SPF-01-Civil-101-GPF
(Referred to in para 2.3)

Sl. No.	Name of Treasury	Month	TV No.	Head of Account	Amount Involved (in Rs.)	Remarks
1	BBS	06/2017	112	8009	6,00,000.00	TPF
2	SBP	06/2017	58	8009	2,51,950.00	Unutilized LS
3	GJP	07/2017	122	8009	2,01,740.00	Unutilized LS
4	JSP	08/2017	42	8009	1,50,000.00	TPF
5	BLS	09/2017	183	8009	9,9000.00	TPF
6	NRG	11/2017	80	8009	3,25,000.00	TPF
7	SBP	01/2018	08	8009	4,70,000.00	TPF
8	KJR	01/2018	192	8009	1,67,000.00	TPF
Total					22,64,690.00	

ANNEXURE – E

**Outstanding Pension claims from CPAO, New Delhi
(Referred to in para 2.4)**

Particulars	Month	Amount (in Rs.)
PAO Suspense	04/2017	2,74,26,360.00
	05/2017	2,85,38,416.00
	06/2017	3,58,23,018.00
	07/2017	3,04,30,190.00
	08/2017	3,43,22,436.00
	09/2017	3,37,65,431.00
	10/2017	2,36,21,457.00
	11/2017	3,34,95,700.00
	12/2017	4,00,10,516.00
	01/2018	4,32,28,961.00
	02/2018	6,15,68,732.00
	03/2018	4,68,06,160.00
	Total	43,90,37,377.00
Defense	12/2017	88,59,497.00
	01/2018	1,51,03,335.00
	02/2018	1,29,19,923.00
	03/2018	68,63,735.00
	Total	4,37,46,490.00
S.E Railway	08/2017	12,70,917.00
	09/2017	3,16,928.00
	01/2018	10,23,184.00
	02/2018	7,40,156.00
	03/2018	3,19,441.00
	Total	36,70,626.00
Eastern Railway	01/2018	1,83,511.00
	02/2018	2,37,953.00
	03/2018	3,68,341.00
	Total	7,89,805.00

ANNEXURE – F

Misclassification/Wanting/Incomplete Challans from Treasury

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

(Referred to in para 2.5)

Sl. No.	Name of Treasury	Month	Challan No.	Head of Account	Amount Involved (in Rs.)	Remarks
1	KRD	05/2017	47	8009	91,577.00	Pension Contribution
2	KRD	05/2017	48	8009	62,687.00	L.S Contribution
3	PRI	06/2017	94	8009	2,00,478.00	TPF
4	SNG	06/2017	72	8009	1,00,000.00	Loan Stipend
5	CTC	08/2017	123	8009	15,000.00	TPF
6	ANG	11/2017	56	8009	15,000.00	TPF
7	NRG	12/2017	71	8009	2,72,000.00	TPF
8	KRD	12/2017	134	8009	1,42,510.00	L.S Contribution
9	KRD	12/2017	134	8009	3,97,727.00	Pension Contribution
10	JSP	01/2018	40	8009	20,000.00	TPF
11	KRD	03/2018	150	8009	1,250.00	HBA
Total					13,18,299.00	

ANNEXURE – G
Delay in Rendition of Account
(Referred to in para 2.6)

Due date of 1st list – 21st of the same month Delay in Rendition of Treasury Accounts for the Year 2017-18

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

DoR –I – Date of Receipt of 1st list

D Stands for delay in terms of days

DoR –II – Date of Receipt of 2nd list

PART-I

YEAR 2017-18

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	24.04	3	08.05	0	24.05	3	06.06	-2	23.06	2	10.07	2
2	Berhampur Spl	21.04	0	08.05	0	22.05	1	05.06	-3	23.06	2	07.07	-1
3	Bhubaneswar Spl-I	20.04	-1	05.05	-3	19.05	-2	05.06	-3	21.06	0	05.07	-3
4	Bouda	24.04	3	08.05	0	22.05	1	07.06	-1	22.06	1	07.07	-1
5	Bhadrak	21.04	0	08.05	0	22.05	1	06.06	-2	22.06	1	07.07	-1
6	Bargarh	24.04	3	11.05	3	23.05	2	06.06	-2	23.06	2	10.07	2
7	Bolangir	24.04	3	08.05	0	23.05	2	07.06	-1	23.06	2	07.07	-1
8	Balasore	21.04	0	08.05	0	22.05	1	06.06	-2	23.06	2	07.07	-1
9	Cyber Treasury			08.05	0			09.06	1			07.07	-1
10	Cuttack	20.04	-1	08.05	0	22.05	1	07.06	-1	22.06	1	07.07	-1
11	Cuttack Spl	20.04	-1	08.05	0	22.05	1	05.06	-3	22.06	1	07.07	-1
12	Deogarh	24.04	3	11.05	3	24.05	3	05.06	-3	23.06	2	11.07	3
13	Dhenkanal	21.04	0	09.05	1	23.05	2	06.06	-2	23.06	2	10.07	2
14	Ganjam	24.04	3	08.05	0	23.05	2	06.06	-2	27.06	6	07.07	-1
15	Gajapati	21.04	0	05.05	-3	22.05	1	07.06	-1	23.06	2	07.07	-1
16	Jajpur	24.04	3	09.05	1	23.05	2	07.06	-1	23.06	2	07.07	-1
17	Jajpur Road Spl	20.04	-1	05.05	-3	22.05	1	05.06	-3	22.06	1	07.07	-1
18	Jharsuguda	24.04	3	09.05	1	22.05	1	09.06	1	23.06	2	11.07	3
19	Jagatsinghpur	21.04	0	08.05	0	22.05	1	06.06	-2	22.06	1	07.07	-1
20	Jeyepore Spl	21.04	0	08.05	0	22.05	1	06.06	-2	23.06	2	07.07	-1
21	Khurda Spl	20.04	-1	08.05	0	22.05	1	06.06	-2	21.06	0	07.07	-1
22	Keonjhar	24.04	3	08.05	0	23.05	2	06.06	-2	23.06	2	10.07	2
23	Kalahandi	20.04	-1	08.05	0	23.05	2	08.06	0	23.06	2	10.07	2
24	Kendrapara	20.04	-1	05.05	-3	22.05	1	06.06	-2	23.06	2	07.07	-1
25	Koraput	21.04	0	08.05	0	22.05	1	06.06	-2	23.06	2	10.07	2
26	Khurda	20.04	-1	08.05	0	22.05	1	06.06	-2	23.06	2	07.07	-1
27	Mayurbhanj	24.04	3	08.05	0	23.05	2	06.06	-2	23.06	2	07.07	-1
28	Malkangiri	25.04	4	08.05	0	23.05	2	09.06	1	23.06	2	10.07	2
29	Nayagarh	20.04	-1	11.05	3	22.05	1	05.06	-3	23.06	2	07.07	-1
30	Nuapara	21.04	0	05.05	-3	23.05	2	08.06	0	27.06	6	10.07	2
31	Nabarangpur	21.04	0	08.05	0	22.05	1	07.06	-1	23.06	2	07.07	-1
32	Bhubaneswar Spl-II	21.04	0	08.05	0	22.05	1	05.06	-3	21.06	0	07.07	-1
33	Phulbani	20.04	-1	08.05	0	22.05	1	06.06	-2	22.06	1	07.07	-1
34	Panposh Spl	21.04	0	08.05	0	22.05	1	06.06	-2	22.06	1	07.07	-1
35	Puri	24.04	3	08.05	0	23.05	2	05.06	-3	27.06	6	07.07	-1
36	Rayagada	21.04	0	08.05	0	22.05	1	08.06	0	27.06	6	11.07	3
37	Sambalpur	21.04	0	08.05	0	22.05	1	06.06	-2	23.06	2	07.07	-1
38	Sundergarh	21.04	0	08.05	0	22.05	1	08.06	0	27.06	6	11.07	3
39	Subarnapur	24.04	3	09.05	1	22.05	1	07.06	-1	23.06	2	10.07	2

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YEAR 2017-18

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	24.07	3	08.08	0	23.08	2	07.09	-1	25.09	4	11.10	3
2	Berhampur Spl	20.07	-1	04.08	-4	22.08	1	06.09	-2	22.09	1	09.10	1
3	Bhubaneswar Spl-I	20.07	-1	04.08	-4	21.08	0	05.09	-3	21.09	0	06.10	-2
4	Bouda	21.07	0	08.08	0	22.08	1	07.09	-1	22.09	1	09.10	1
5	Bhadrak	21.07	0	04.08	-4	23.08	2	06.09	-2	22.09	1	09.10	1
6	Bargarh	24.07	3	08.08	0	23.08	2	07.09	-1	22.09	1	09.10	1
7	Bolangir	24.07	3	04.08	-4	23.08	2	07.09	-1	22.09	1	09.10	1
8	Balasore	21.07	0	04.08	-4	22.08	1	06.09	-2	22.09	1	09.10	1
9	Cyber Treasury			16.08	8			14.09	6			16.10	8
10	Cuttack	21.07	0	04.08	-4	21.08	0	06.09	-2	21.09	0	10.10	2
11	Cuttack Spl	21.07	0	04.08	-4	21.08	0	05.09	-3	21.09	0	09.10	1
12	Deogarh	25.07	4	08.08	0	23.08	2	07.09	-1	25.09	4	10.10	2
13	Dhenkanal	24.07	3	04.08	-4	23.08	2	07.09	-1	22.09	1	10.10	2
14	Ganjam	24.07	3	08.08	0	23.08	2	06.09	-2	25.09	4	09.10	1
15	Gajapati	21.07	0	08.08	0	22.08	1	08.09	0	22.09	1	10.10	2
16	Jajpur	21.07	0	08.08	0	23.08	2	05.09	-3	22.09	1	09.10	1
17	Jajpur Road Spl	21.07	0	07.08	-1	21.08	0	05.09	-3	22.09	1	09.10	1
18	Jharsuguda	24.07	3	09.08	1	24.08	3	07.09	-1	22.09	1	11.10	3
19	Jagatsinghpur	20.07	-1	03.08	-5	21.08	0	06.09	-2	22.09	1	09.10	1
20	Jeypore Spl	21.07	0	04.08	-4	22.08	1	06.09	-2	22.09	1	09.10	1
21	Khurda Spl	20.07	-1	04.08	-4	21.08	0	06.09	-2	21.09	0	09.10	1
22	Keonjhar	24.07	3	08.08	0	23.08	2	08.09	0	25.09	4	12.10	4
23	Kalahandi	21.07	0	08.08	0	23.08	2	07.09	-1	22.09	1	09.10	1
24	Kendrapara	21.07	0	04.08	-4	22.08	1	07.09	-1	22.09	1	09.10	1
25	Koraput	21.07	0	08.08	0	21.08	0	06.09	-2	21.09	0	13.10	5
26	Khurda	21.07	0	08.08	0	21.08	0	06.09	-2	21.09	0	09.10	1
27	Mayurbhanj	21.07	0	04.08	-4	21.08	0	07.09	-1	22.09	1	09.10	1
28	Malkangiri	21.07	0	08.08	0	28.08	7	08.09	0	22.09	1	10.10	2
29	Nayagarh	21.07	0	09.08	1	21.08	0	06.09	-2	21.09	0	09.10	1
30	Nuapara	21.07	0	09.08	1					25.09	4	10.10	2
31	Nabarangpur	24.07	3	08.08	0	23.08	2	11.09	3	25.09	4	09.10	1
32	Bhubaneswar Spl-II	20.07	-1	04.08	-4	21.08	0	05.09	-3	21.09	0	09.10	1
33	Phulbani	21.07	0	08.08	0	22.08	1	07.09	-1	22.09	1	09.10	1
34	Panposh Spl	21.07	0	08.08	0	22.08	1	07.09	-1	21.09	0	09.10	1
35	Puri	25.07	4	07.08	-1	23.08	2	07.09	-1	25.09	4	09.10	1
36	Rayagada	21.07	0	08.08	0	23.08	2	11.09	3	25.09	4	10.10	2
37	Sambalpur	24.07	3	04.08	-4	22.08	1	07.09	-1	22.09	1	09.10	1
38	Sundergarh	24.07	3	08.08	0	22.08	1	07.09	-1	22.09	1	10.10	2
39	Subarnapur	24.07	3	04.08	-4	23.08	2	05.09	-3	22.09	1	09.10	1

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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	09.11	1	23.11	2	07.12	-1	22.12	1	08.01	0
2	Berhampur Spl	23.10	2	03.11	-5	22.11	1	07.12	-1	21.12	0	08.01	0
3	Bhubaneswar Spl-I	23.10	2	06.11	-2	21.11	0	06.12	-2	20.12	-1	05.01	-3
4	Bouda	23.10	2	06.11	-2	22.11	1	08.12	0	21.12	0	08.01	0
5	Bhadrak	23.10	2	07.11	-1	22.11	1	07.12	-1	21.12	0	08.01	0
6	Bargarh	23.10	2	06.11	-2	23.11	2	08.12	0	22.12	1	05.01	-3
7	Bolangir	23.10	2	07.11	-1	23.11	2	07.12	-1	22.12	1	08.01	0
8	Balasore	23.10	2	07.11	-1	22.11	1	07.12	-1	21.12	0	08.01	0
9	Cyber Treasury			07.11	-1			08.12	0			10.01	2
10	Cuttack	23.10	2	07.11	-1	21.11	0	06.12	-2	20.12	-1	08.01	0
11	Cuttack Spl	23.10	2	06.11	-2	21.11	0	07.12	-1	21.12	0	08.01	0
12	Deogarh	23.10	2	07.11	-1	23.11	2	08.12	0	26.12	5	08.01	0
13	Dhenkanal	23.10	2	08.11	0	22.11	1	07.12	-1	22.12	1	08.01	0
14	Ganjam	24.10	3	08.11	0	23.11	2	07.12	-1	22.12	1	08.01	0
15	Gajapati	23.10	2	08.11	0	22.11	1	07.12	-1	22.12	1	08.01	0
16	Jajpur	23.10	2	08.11	0	22.11	1	07.12	-1	22.12	1	08.01	0
17	Jajpur Road Spl	23.10	2	06.11	-2	21.11	0	07.12	-1	20.12	-1	05.01	-3
18	Jharsuguda	23.10	2	08.11	0	22.11	1	08.12	0	22.12	1	08.01	0
19	Jagatsinghpur	23.10	2	07.11	-1	22.11	1	07.12	-1	21.12	0	08.01	0
20	Jeypore Spl	23.10	2	03.11	-5	22.11	1	07.12	-1	22.12	1	08.01	0
21	Khurda Spl	23.10	2	08.11	0	21.11	0	06.12	-2	20.12	-1	05.01	-3
22	Keonjhar	24.10	3	09.11	1	24.11	3	08.12	0	22.12	1	05.01	-3
23	Kalahandi	24.10	3	06.11	-2	23.11	2	07.12	-1	22.12	1	08.01	0
24	Kendrapara	23.10	2	06.11	-2	22.11	1	07.12	-1	21.12	0	08.01	0
25	Koraput	23.10	2	06.11	-2	21.11	0	07.12	-1	21.12	0	08.01	0
26	Khurda	23.10	2	06.11	-2	21.11	0	06.12	-2	20.12	-1	08.01	0
27	Mayurbhanj	23.10	2	07.11	-1	23.11	2	08.12	0	22.12	1	08.01	0
28	Malkangiri	24.10	3	10.11	2	27.11	6	08.12	0	22.12	1	10.01	2
29	Nayagarh	20.10	-1	06.11	-2	21.11	0	07.12	-1	21.12	0	05.01	-3
30	Nuapara	24.10	3	08.11	0	23.11	2	07.12	-1	22.12	1	08.01	0
31	Nabarangpur	23.10	2	08.11	0	23.11	2	08.12	0	22.12	1	08.01	0
32	Bhubaneswar Spl-II	20.10	-1	03.11	-5	20.11	-1	06.12	-2	20.12	-1	05.01	-3
33	Phulbani	23.10	2	08.11	0	22.11	1	07.12	-1	22.12	1	08.01	0
34	Panposh Spl	23.10	2	07.11	-1	21.11	0	07.12	-1	20.12	-1	05.01	-3
35	Puri	23.10	2	08.11	0	23.11	2	07.12	-1	22.12	1	05.01	-3
36	Rayagada	25.10	4	09.11	1	24.11	3	08.12	0	26.12	5	09.01	1
37	Sambalpur	23.10	2	08.11	0	22.11	1	06.12	-2	22.12	1	08.01	0
38	Sundergarh	23.10	2	06.11	-2	23.11	2	07.12	-1	22.12	1	08.01	0
39	Subarnapur	23.10	2	07.11	-1	22.11	1	08.12	0	22.12	1	08.01	0

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	29.01	8	07.02	-1	26.02	5	09.03	1	26.03	5	20.04	12
2	Berhampur Spl	24.01	3	06.02	-2	23.02	2	08.03	0	26.03	5	18.04	10
3	Bhubaneswar Spl-I	22.01	1	05.02	-3	22.02	1	07.03	-1	22.03	1	18.04	10
4	Bouda	25.01	4	08.02	0	23.02	2	09.03	1	23.03	2	20.04	12
5	Bhadrak	19.01	-2	06.02	-2	23.02	2	08.03	0	22.03	1	19.04	11
6	Bargarh	25.01	4	06.02	-2	26.02	5	09.03	1	26.03	5	21.04	13
7	Bolangir	29.01	8	07.02	-1	26.02	5	12.03	4	26.03	5	22.04	14
8	Balasore	25.01	4	06.02	-2	23.02	2	09.03	1	23.03	2	19.04	11
9	Cyber Treasury			12.02	4			12.03	4			18.04	10
10	Cuttack	25.01	4	06.02	-2	23.02	2	08.03	0	26.03	5	19.04	11
11	Cuttack Spl	25.01	4	06.02	-2	23.02	2	08.03	0	22.03	1	18.04	10
12	Deogarh	25.01	4	07.02	-1	26.02	5	12.03	4	26.03	5	20.04	12
13	Dhenkanal	25.01	4	07.02	-1	26.02	5	12.03	4	26.03	5	20.04	12
14	Ganjam	29.01	8	07.02	-1	26.02	5	12.03	4	26.03	5	22.04	14
15	Gajapati	24.01	3	09.02	1	26.02	5	09.03	1	23.03	2	21.04	13
16	Jajpur	29.01	8	07.02	-1	26.02	5	09.03	1	26.03	5	19.04	11
17	Jajpur Road Spl	22.01	1	06.02	-2	23.02	2	08.03	0	21.03	0	20.04	12
18	Jharsuguda	25.01	4	09.02	1	28.02	7	09.03	1	27.03	6	20.04	12
19	Jagatsinghpur	25.01	4	06.02	-2	23.02	2	09.03	1	23.03	2	21.04	13
20	Jeypore Spl	25.01	4	07.02	-1	26.02	5	09.03	1	23.03	2	20.04	12
21	Khurda Spl	22.01	1	05.02	-3	23.02	2	07.03	-1	22.03	1	18.04	10
22	Keonjhar	25.01	4	09.02	1	26.02	5	12.03	4	26.03	5	24.04	16
23	Kalahandi	24.01	3	07.02	-1	26.02	5	09.03	1	23.03	2	19.04	11
24	Kendrapara	25.01	4	06.02	-2	23.02	2	09.03	1	23.03	2	19.04	11
25	Koraput	24.01	3	07.02	-1	26.02	5	09.03	1	23.03	2	20.04	12
26	Khurda	24.01	3	06.02	-2	23.02	2	09.03	1	22.03	1	19.04	11
27	Mayurbhanj	25.01	4	07.02	-1	26.02	5	09.03	1	23.03	2	21.04	13
28	Malkangiri	25.01	4	08.02	0	23.02	2	09.03	1	26.03	5	20.04	12
29	Nayagarh	25.01	4	06.02	-2	23.02	2	08.03	0	23.03	2	20.04	12
30	Nuapara	24.01	3	08.02	0	26.02	5	08.03	0	23.03	2	21.04	13
31	Nabarangpur	25.01	4	06.02	-2	26.02	5	14.03	6	26.03	5	20.04	12
32	Bhubaneswar Spl-II	19.01	-2	06.02	-2	22.02	1	07.03	-1	21.03	0	23.04	15
33	Phulbani	24.01	3	08.02	0	23.02	2	08.03	0	23.03	2	20.04	12
34	Panposh Spl	24.01	3	06.02	-2	23.02	2	08.03	0	22.03	1	23.04	15
35	Puri	25.01	4	08.02	0	26.02	5	12.03	4	26.03	5	19.04	11
36	Rayagada	29.01	8	08.02	0	26.02	5	14.03	6	05.04	15	21.04	13
37	Sambalpur	24.01	3	06.02	-2	28.02	7	08.03	0	23.03	2	21.04	13
38	Sundergarh	25.01	4	08.02	0	26.02	5	12.03	4	26.03	5	22.04	14
39	Subarnapur	29.01	8	07.02	-1	26.02	5	09.03	1	27.03	6	20.04	12

ANNEXURE- H**Requisition for correction of Account during the year 2017-18***(Referred to in para 2.7)*

TRY	00-01	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	Total
ANG												2	1	4
BDH												2	1	3
BGR					1								2	3
BLS		2						1				1		4
BDK				1									2	3
BAM	1	1					1							3
BLG									1	1		1		3
BBS-I							1				5	2		8
BBS-II												4		4
CTC				2								4		6
CTS					8	2								10
DKL												1		1
GJM									5			2		7
JSP											1		1	2
JPR												1		1
KLD						1						1		2
KJR			1	1							1	2	1	6
KPD				5	1						1	2	1	10
KRD				1		2	1	1	3		2	1	1	12
KHD												1		1
MKG												1		1
MBJ			1										1	2
NGR												1		1
PNP													1	1
PLB													1	1
PRI					1							1		2
SBP								1				1		2
SNP													1	1
TOTAL	1	3	2	10	11	5	3	3	9	1	11	31	14	104

ANNEXURE-I**Non-submission of Lapsed Deposit Statements.***(Referred to in para 2.8)*

TREASURY	101-REVENUE DEPOSIT	103-SECURITY DEPOSIT	104-CIVIL COURT DEPOSITS	105-CRIMINAL COURT DEPOSITS
AS ON 1ST APRIL OF 2018				
ANGUL	2001-2006, 2008, 2009, 2014	2001-2009	2003-2007, 2010-2018	2001-2018
BALASORE	2001-2005	2001-2005,2007	2003	2001-2003
BARAGARH	2003-2015, 2018	2001-2007	2001-2003, 2006, 2009- 2014, 2016	2001-2003, 2006, 2009-2013
BERHAMPUR SPECIAL	2001-2004, 2006,2009,2018	2001-2003,2018	2007,2009	2007
BHADRAK	2001-2009, 2011-2018	2001-2009, 2014,2017,2018	2001-2003	2001-2003,2014
BHUBANESWAR SPECIAL-I	2001-2008	2001-2009	2001	2001
BHUBANESWAR SPECIAL-II(OLS)	2001-2007 2010-2018	2001-2018	2001-2018	2001-2010,2012 2015-2018
BOLANGIR	2001-2018	2001-2016,2018	2001-2004, 2008,2009, 2012-2016	2001,2002,2004, 2005,2008,2010 2011
BOUDH	2001-2018	2001-2008,2018	2001-2003, 2013,2018	2001,2004, 2018
CUTTACK DISTRICT	2001-2005, 2007,2008,2009, 2014-2018	2001- 2005,2007- 2009,2014-2018	Nil	2001-2004
CUTTACK SPECIAL	2001-2018	2001-2009, 2012-2016, 2018	2001-2018	2001-2018
DEOGARH	2001-2018	2001-2018	2001-2003, 2005,2006, 2008-2018	2001-2003, 2006,2008-2018
DHENKANAL	2001-2006,2008	2001-2006	2003,2018	2001-2005, 2018
GANJAM	2001-2004, 2011,2017,2018	2001,2004	2001,2002	-
GAJAPATI	2001-2009, 2011-2018	2001-2009, 2011-2018	2001-2006	2001-2006
JAGATSINGPUR	2001-2006, 2008,2017, 2018	2001-2006,2017	2001-2003, 2013-2017	2002-2005, 2012-2017
JAJPUR	2001-2003, 2009,2012-2018	2001-2007, 2018	2001- 2003,2006, 2018	2001-2003, 2006, 2018
JAJPUR SPECIAL	2001-2018	2001-2003, 2006,2008, 2009,2018	2001-2012 2015,2018	2001-2012, 2018
JEYPORE SPECIAL	2001-2004,2006- 2013,2016,2017	2001-2009,2011	2003,2006,20 11	2006,2017

JHARSUGUDA	2001-2010,2018	2001-2008, 2014,2015	2001- 2004,2018	2001-2006, 2018
KALAHANDI	2001-2003	2001-2003 2013	2007	2006
KENDRAPARA	2001-2009, 2012-2018	2001-2009	2001-2016	2002-2004, 2010-2016
KEONJHAR	2001-2010	2001-2018	2001,2002,20 06, 2010	2002-2004, 2009
KHURDA	2001-2007, 2017,2018	2001-2007	2008- 2016,2018	2008-2010, 2012-2016, 2018
KHURDA SPECIAL	2001-2018	2001-2018	2001-2008	2001-2008 2014-2016
KORAPUT	2001-2003, 2005,2006, 2017, 2018	2001-2010, 2012,2014,2018	2007,2009,20 10, 2012-2018	2001-2010, 2012-2018
MALKANGIRI	2001-2007, 2009,2011-2018	2001-2010	2017	2017
MAYURBHANJ	2001-2003, 2016-2018	2001-2003	2001	2001
NAWARANGPUR	2001-2006, 2008,2012-2014, 2016-2018	2001-2005, 2016-2018	2001-2018	2001-2018
NAYAGARH	2001-2018	2001-2009, 2011,2015-2018	2001- 2005,2011- 2012,2018	2001-2005, 2011-2012,2018
NUAPADA	2001-2009, 2011-2018	2001- 2009,2012-2018	2008-2016, 2018	2009-2018
PANPOSH	2001-2009, 2011,2018	2001-2010, 2018	2018	2001-2007, 2018
PHULBANI	2001-2003, 2014,2015,2017	2001-2003	2001- 2002,2018	2004,2018
PURI	2001-2018	2001-2018	2001,2002,20 06, 2008, 2017	2001,2006,2011, 2012, 2017
RAYAGADA	2001,2018	2001, 2017	2013-2018	2011-2018
SAMBALPUR	2001,2004,2006, 2014	2001,2013,2014	2001,2005,20 06	2002,2005,2006
SONEPUR	2001-2013	2001-2012,2018	2001,2002,20 06	-
SUNDARGARH	2001-2003, 2005-2008	2001-2009,2013	-	-

ANNEXURE- J

**Non-submission Annual Balance Certificate under Deposit Heads of Accounts and other
Heads of Account**

(Referred to in para 2.9)

Sl. No.	Treasury	Name of Defaulting Administrators
1	Angul	Executive Officer, Zila Parishad, Angul, Project Director, District Rural Development Agency, Angul, Headmaster, Angul High School, Angul, Headmaster, Jubaraj High School, Talcher, Headmaster, Mahatab High School, Pallahara, Headmaster, Mahendra High School, Athamallik, Headmaster, Pabitra Mohan High School, Kaniha, Principal, Government E.T.E.I, Kishorenagar, Headmaster, Talmul High School, Angul, Headmistress, Government Girls High School, Talcher, Headmisress Government Girls High School, Angul, Principal Government College, Angul, Principal, Nabakrishna Chaudhury College of Teachers Education, Angul, Principal, Industrial Training Institute, Talcher, Executive Officer, Notified Area Council, Athamallik, Executive Officer, Angul Municipality, Angul, Executive Officer, Talcher Municipality, Talcher, Block Development Officer, Angul, Block Development Officer, Athamallik, Block Development Officer, Banarpal, Block Development Officer, Chhendipada, Block Development Officer, Kaniha, Block Development Officer, Kishorenagar, Block Development Officer, Pallahara, Block Development Officer, Talcher
2	Bhubaneswar Spl-I	Soil Conservation Officer(Hydrology), Bhubaneswar, Soil Conservation Officer(Survey) , Bhubaneswar, Headmaster, Government High School Unit-VI, Bhubaneswar, Headmaster, Government Girls High School Unit-VI, Bhubaneswar, Executive Officer, Bhubaneswar Municipal Corporation, Bhubaneswar, Block Development Officer, Balianata, Block Development Officer, Balipatna, Block Development Officer, Bhubaneswar
3	Bhubaneswar Spl-II	Administrator, Central Provident Fund, H & U D Department, Bhubaneswar
4	Boudh	Project Director, District Rural Development Agency, Boudh, Executive Officer, Zilla Parisad, Boudh, Headmaster, JD High School, Boudh, Headmistress, Government Girls High School, Boudh, Executive Officer, Notified Area Council, Boudh, Block Development Officer, Boudh, Block Development Officer, Harabhanga, Block Development Officer, Kantamal
5	Bargarh	Assistant Soil Conservation Officer(Survey), Padmapur
6	Bhadrak	Assistant Soil Conservation Officer, Bhadrak, Project Director, District Rural Development Agency, Bhadrak, Executive Officer, Zilla Parisad, Bhadrak, Headmaster, R N High School Dolasahi, Tihidi, Headmistress Government Girls High School, Agarpada, Headmistress, Government Girls High School, Bhadrak, Headmistress, Government Girls High School, Tihidi, Principal, Bhadrak College, Bhadrak, Executive Officer, Bhadrak Municipality, Bhadrak, Executive Officer, Notified Area Council, Basudevapur, Executive Officer, Dhamnagar Notified Area Council, Dhamnagar, Executive Officer, NAC,

		Chandabali, Block Development Officer, Basudevpur, Block Development Officer, Bhadrak, Block Development Officer, Bhandaripokhari, Block Development Officer, Bonth, Block Development Officer, Chandbali, Block Development Officer, Dhamnagar, Block Development Officer, Tihidi
7	Bolangir	Assistant Engineer Soil Conservation, Titilagarh, Assistant Soil Conservation Officer, Patnagarh, Soil Conservation Officer, Regudipara, Headmaster, NB High School, Jarasinga, Headmaster, PR High School, Bolangir, Headmaster, Ramai High School, Patnagarh, Headmistress, Government Girls High School, Bolangir, Headmistress, Government Girls High School, Kantabanji, Headmistress, Government Girls High School, Patnagarh, Headmistress, Government Girls High School, Titilagarh, Principal, District Institute of Educational Training, Bolangir, Principal, College of Teacher Education, Bolangir, Principal, Government Womens' College, Bolangir, Principal, Rajendra College, Bolangir, Executive Officer, Bolangir Municipality, Bolangir, Executive Officer, Notified Area Council, Kantabanji, Executive Officer, Notified Area Council, Patnagarh, Executive Officer, Notified Area Council, Titilagarh, Executive Officer, Notified Area Council, Tusura, Block Development Officer, Agalpur, Block Development Officer, Bangamunda, Block Development Officer, Belpara, Block Development Officer, Bolangir, Block Development Officer, Deogaon, Block Development Officer, Gudvela, Block Development Officer, Khaprakhol, Block Development Officer, Loisingha, Block Development Officer, Muribahal, Block Development Officer, Patnagarh, Block Development Officer, Puintala, Block Development Officer, Saintala, Block Development Officer, Titilagarh, Block Development Officer, Turekela
8	Balasore	Executive, Officer Zilaparisad, Balasore, Project Director, District Rural Development Agency, Balasore, Project Director, Integrated Tribal Development Agency, Nilagiri, Headmaster, Baghajatin High School, Orangi, Headmaster, Balasore Zilla School, Balasore, Headmaster, Government High School Hirapur, Headmaster, Government High School, Jaleswarpur, Bhogarai, Headmaster, Jagannath Government High School, Kamar, Bhograi, Headmaster, Kailash Chandra Government High School, Nilagiri, Headmaster, Sambunth High School, Basta, Headmaster, Subarnrekha Govt. High School, Basta, Principal, Govt. E.T.E.I, Langaleswar, Headmistress, Barabati Girls High School, Barabati, Headmistress, Government Girls High School, Rajnilagiri, Headmistress, Ramkrishna Govt Girls High School, Jaleswar, Principal, College of Teacher Education, Balasore, Principal, Fakir Mohan College, Balasore, Principal, KKS Womens' College, Balasore, Principal, Industrial Training Institute, Balasore, Executive Officer, Balasore Municipality, Balasore, Executive Officer, Notified Area Council, Jaleswar, Executive Officer, Notified Area Council, Nilagiri, Block Development Officer, Baliapal, Block Development Officer, Basta, Block Development Officer, Bhograi, Block Development Officer, Jaleswar, Block Development Officer, Nilagiri, Block

		Development Officer, Oupada, Block Development Officer, Sadar, Balasore
9	Cuttack	Executive Officer, Cuttack Municipality Corporation, Cuttack
10	Deogarh	Assistant Soil Conservation Officer, Deogarh, Project Director, District Rural Development Agency, Deogarh, Project Administrator, ITDA, Teleibani, Head Master, Government Girls High School, Deogarh, Head Master, RBD High School, Deogarh, Executive Officer, Deogarh Municipality, Deogarh, Block Development Officer, Barkote, Block Development Officer, Reamal, Block Development Officer, Teleibani
11	Gajapati	Assistant Soil Conservation Officer, Paralakhemundi, Executive Officer, Zilla Parishad, Paralakhemundi, Project Director, District Rural Development Agency, Paralakhemundi, Project Director, Integrated Tribal Development Agency, Paralakhemundi, Headmaster, Government High School, R Udayagiri, Headmaster, MR Boys High School, Paralakhemundi, Headmistress, MR Girls High School, Paralakhemundi, Principal, SKCG College, Paralakhemundi, Executive Officer, Paralakhemundi Municipality, Paralakhemundi, Executive Officer, Notified Area Council, Kashinagar, Special Planning Authority, Paralakhemundi, Block Development Officer, Gumma, Block Development Officer, Kasinagar, Block Development Officer, Nuagada, Block Development Officer, Paralakhemundi, Block Development Officer, R Udayagiri, Block Development Officer, Rayagada Dist-Gajapati, Block Development Officer, Mohana
12	Jajpur	Executive Officer, Zila Parishad, Jajpur, Executive Officer, Jajpur Municipality, Jajpur, Block Development Officer, Badachana, Block Development Officer, Dasarathpur
13	Jajpur Road.	Principal, District Instt. of Education & Training, Dolipur, Executive Officer, Vyasagar Municipality, Vyasagar, Block Development Officer, Danagadi, Block Development Officer, Korei
14	Jharsuguda	Executive Officer, Zilla Parishad, Jharsuguda, Project Director, District Rural Development Agency, Jharsuguda, Headmaster, Giridhari Lal High School ,Belpahad, Headmaster, Government High School,Jharsuguda, Headmistress, Government Girls High School,Jharsuguda, Principal, Jharsuguda Engineering School,Jharsuguda, Executive Officer, Brajarajnar Municipality, Executive Officer, Jharsuguda Municipality, Executive Officer, Notified Area Council ,Belpahar, Block Development Officer, Kirmira, Block Development Officer, Kolabira, Block Development Officer, Laikera, Block Development Officer, Lakhanpur, Block Development Officer, Sadar
15	Kalahandi	Executive Officer, Dharmagarh Notified Area Council, Block Development Officer, Karlamunda
16	Keonjhar	Executive Officer ,Zila Parisad, Keonjhar, Project Director, District Rural Development Agency, Keonjhar, Project Director, Integrated Tribal Development Agency, Champua, Project Director, Integrated Tribal Development Agency, Keonjhar, Headmaster, D N High School, Keonjhar, Headmaster, Gopinath

		Narayan High School, Swampatna, Headmaster, Mahatab High School, Champua, Principal, Government ETE Institute, Remuli, Headmistress, Government Girls High School, Anandpur, Headmistress, Government Girls High School, Deogaon, Headmistress, Government Girls High School, Keonjhar, Headmistress, Town Girls High School, Keonjhar, Principal, Dharanidhar College, Keonjhar, Principal, Government Women College, Keonjhar, Principal, Industries Training Institute, Barbil, Principal, Odisha School of Mining Engineering, Keonjhar, Executive Officer, Barbil Municipality, Barbil, Executive Officer, Joda Municipality, Joda, Executive Officer, Keonjhar Municipality, Executive Officer, Anandapur Municipality, Executive Officer, Notified Area Council, Champua, Block Development Officer, Anandpur, Block Development Officer, Banspalm, Block Development Officer, Champua, Block Development Officer, Ghasipura, Block Development Officer, Ghatagoan, Block Development Officer Harichandanpur, Block Development Officer, Hatadihi, Block Development Officer Jhumpura, Block Development Officer Joda, Block Development Officer Patna, Block Development Officer, Telkoi, Block Development Officer Sadar
17	Kendrapara	Executive Officer, Zilla Parishad, Kendrapara, Project Director, District Rural Development Agency, Kendrapara, Headmaster, RN High School, Rajakanika, Headmistress, Government Girls High School, Kendrapara, Headmistress, Government Girls High School, Pattamundai, Executive Officer, Kendrapara Municipality, Executive Officer, Notified Area Council, Pattamundai, Block Development Officer, Aul, Block Development Officer, Derabish, Block Development Officer, Garadpur, Block Development Officer, Kendrapara, Block Development Officer, Mahakalpara, Block Development Officer, Marshaghai, Block Development Officer, Pattamundai, Block Development Officer, Rajkanika, Block Development Officer, Rajnagar
18	Koraput	Assistant Soil Conservation Officer, Sub-Division-I, Machhakund, Principal, Soil Conservation Training Institute, Koraput, Executive Officer, Zilla Parisad, Koraput, Project Director, District Rural Development Agency, Koraput, Project Administrator, Integrated Tribal Development Agency, Koraput, Headmaster, Government High School, Koraput, Principal, DAV College of Teacher Education, Koraput Principal, DAV College, Koraput, Principal, Government Womens' Junior College, Koraput, Executive Officer, Koraput Municipality, Executive Officer, Notified Area Council, Kotpad, Executive Officer, Sunabeda Municipality, Block Development Officer, Bandhugam, Block Development Officer, Boriguma, Block Development Officer, Dasamantapur, Block Development Officer, Koraput, Block Development Officer, Kotpad, Block Development Officer, Lamataput, Block Development Officer, Laxmipur, Block Development Officer, Nandapur, Block Development Officer, Narayanpatna, Block Development Officer, Pottangi, Block Development Officer, Semiliguda
19	Khurda	Treasurer, Charitable Endowment, Bhubaneswar, Chairman

		Western Orissa Development Council, Bhubaneswar, Secretary, State Council of Science and Technology, Secretariat, Bhubaneswar, Headmaster, Capital High School, Unit-3, Bhubaneswar, Headmaster, Government Boys High School, Unit-9, Bhubaneswar, Headmaster, Government Boys High School, Unit-8, Bhubaneswar, Headmaster, Government High School, Badagada, Headmaster, Government High School, Saheednagar, Headmaster, Government High School, Unit-II, Bhubaneswar, Principal, Government ETE Institute, Tangi, Headmistress, Capital Girls High School, Unit-II, Bhubaneswar, Headmistress, Government Girls High School, Banpur, Headmistress, Government Girls High School, Jatni, Headmistress, Government Girls High School, Unit-9, Headmistress, Government Girls High School, Unit-4, Headmistress, Government Girls High School, Unit-8, Principal, Ramadevi Women's College, Bhubaneswar, Principal, Government Polytechnic, Bhubaneswar, Principal, Dr Abhinna Chandra Homoeopathy Medical College, Bhubaneswar, Principal Government College of Physical Education, Bhubaneswar, Executive Officer, Notified Area Council, Balugaon, Executive Officer, Notified Area Council, Banpur, Executive Officer, Municipal Council, Jatni, Block Development Officer, Banpur, Block Development Officer, Chilika, Block Development Officer, Jatni, Block Development Officer, Tangi, Chairman, Orissa Nurse Midwife Examination Board, Bhubaneswar, Chairman, Orissa Council of Medical Registration, Bhubaneswar, Registrar, Orissa Pharmacy Council, Bhubaneswar, Chairman, Orissa Nurse Midwife Council,, Bhubaneswar
20	Malkangiri	Executive Officer, Zilla Parishad, Malkangiri, Project Director, District Rural Development Agency, Malkangiri, Special Officer, Integrated Tribal Development Agency, Malkangiri, Head Master, Government Boys High School, Chitrakonda, Head Master Government High School, Balimela, Head Master Government High School, Malkangiri, Head Mistress, Government Girls High School, Malkangiri, Principal, Govt. +2 Science College, Malkangiri, Executive Officer, Notified Area Council, Balimela, Executive Officer, Notified Area Council, Malkangiri, Block Development Officer, Kalimela, Block Development Officer, Khairipur, Block Development Officer, Korkunda, Block Development Officer, Kudumulgumma, Block Development Officer, Malkangiri, Block Development Officer, Mathili, Block Development Officer, Podia
21	Mayurbhanj	Project Director, Integrated Tribal Development Agency, Udala, Project Director, Integrated Tribal Development Agency, Rairangpur, Executive Officer, Notified Area Council, Rairangpur, Executive Officer, Notified Area Council, Udala, Block Development Officer, Bahalda, Block Development Officer, Bisoi, Block Development Officer, Gopabandhunagar, Block Development Officer, Jamda, Block Development Officer, Jashipur, Block Development Officer, Kaptipada, Block Development Officer, Khunta, Block Development Officer, Kusumi, Block Development Officer, Rairangpur, Block

		Development Officer, Rasagovindapur, Block Development Officer, Raruan, Block Development Officer, Tiring, Block Development Officer, Udala, Block Development Officer, Morada(Chitrada)
22	Nayagarh	Assistant Soil Conservation Officer, Nayagarh, Executive Officer, Zilla Parishad, Nayagarh, Project Director, District Rural Development Agency, Nayagarh, Headmaster, BC High School,Ranpur, Headmaster, Brajendra High School, Nayagarh, Headmaster, Daspalla High School, Daspalla, Headmaster, Government High School, Rajsunakhala, Headmaster, Narayan High School, Sarankul, Headmaster, Rama Chandra High School, Khandapara, Headmistress, Government Girls High School, Nayagarh, Executive Officer, Notified Area Council, Khandapara, Executive Officer, Notified Area Council, Nayagarh, Executive Officer, Notified Area Council, Daspalla, Executive Officer, Ranpur Notified Area Council, Ranpur, Block Development Officer, Bhapur, Block Development Officer, Daspalla, Block Development Officer, Gania, Block Development Officer, Khandapara, Block Development Officer, Nayagarh, Block Development Officer, Nuagaon, Block Development Officer, Odagaon, Block Development Officer, Ranpur
23	Nuapada	Executive Officer, Zilla Parisad, Nuapada, Project Director, District Rural Development Agency, Nuapada, Headmistress, Government Girls High School, Khariar, Headmistress, Government Girls High School, Nuapada, Executive Officer, Notified Area Council, Khariar, Executive Officer, Notified Area Council, Khariar Road, Executive Officer, Notified Area Council, Nuapada, Block Development Officer, Bodan, Block Development Officer, Khariar, Block Development Officer, Komna, Block Development Officer, Nuapada, Block Development Officer, Sinapali
24	Nabrangpur	Executive Officer, Notified Area Council, Umerkote, Executive Officer, Nabarangpur Municipality, Nabarangpur, Block Development Officer, Chandahandi, Block Development Officer, Jharigam, Block Development Officer, Kosagumuda, Block Development Officer, Nabarangpur, Block Development Officer, Raighar, Block Development Officer, Tentulikhunti, Block Development Officer, Umerkote
25	Panposh	Special Officer, Integrated Tribal Development Agency, Panposh, Headmaster, Government High School, Jhirpani, Headmaster, Government High School, Ramjodi, Headmaster, Government High School, Uditnagar, Rourkela, Principal, Block Institute of Education & Training, Kuarmunda, Headmaster, Harihar High School, Kuarmunda, Headmistress, Government Girls High School, Rourkela, Principal, SG Womens' (Jr) College, Rourkela, Principal, Government Autonomous College, Rourkela, Principal, Rourkela College, Rourkela, Principal, SG Womens' Junior College, Rourkela, Principal, SKDAV Polytechnic (Women), Rourkela, Principal, Utkalamani Gopabandhu Institute of Engineering, Rourkela, Principal, Industrial Training Institute, Rourkela, Executive Officer, Rourkela Municipality, Rourkela, Block Development Officer,

		Bisra, Block Development Officer, Kuarmunda, Block Development Officer, Lathikata
26	Phulbani	Assistant Agricultural Engineer, Phulbani, Special Officer, Integrated Tribal Development Agency, Baliguda, Headmistress, Government Girls High School, Baliguda, Executive Officer, Notified Area Council, Baliguda, Block Development Officer Nuagaon, Block Development Officer, Phiringia
27	Puri	Executive Officer Zilla Parishad, Puri, Project Director, District Rural Development Agency, Puri, Headmaster, Gadadhar High School, Puri, Headmaster, Puri Zilla School, Puri, Principal, Government ETE Institute, Nimapara., Principal, Government ETE Institute, Pipili, Headmaster, Government Girls High School, Delanga, Headmistress, Government Girls High School, Puri, Headmistress, Government Girls High School, Satyabadi, Headmistress, Government Girls High School, Badasankha, Headmistress, JBR Government Girls High School, Nimapara, Principal, Samanta Chandra Sekhar (Jr) College, Puri, Principal, Government Womens' College, Puri, Principal, Samanta Chandra Sekhar College, Puri, Principal, Industrial Training Institute, Puri, Principal, Gopabandhu Ayurveda Mahavidyalaya, Puri, Executive Officer, Puri Municipality, Puri, Executive Officer, Notified Area Council, Konark, Executive Officer, Notified Area Council, Nimapara, Executive Officer, Notified Area Council, Pipili, Block Development Officer, Astarang, Block Development Officer, Brahmagiri, Block Development Officer, Delanga, Block Development Officer, Gop, Block Development Officer, Kakatpur, Block Development Officer, Kanas, Block Development Officer, Krushna Prasad, Block Development Officer, Nimapara, Block Development Officer, Pipili, Block Development Officer, Satyabadi, Block Development Officer, Sadar
28	Rayagada	Executive Officer, Zilla Parishad, Rayagada, Project Director, District Rural Development Agency, Rayagada, Project Administrator, Integrated Tribal Development Agency, Gunupur, Project Administrator, Integrated Tribal Development Agency, Rayagada, Headmaster, GCD High School, Rayagada, Headmistress, Government Girls High School, Rayagada, Principal, U G M I T, Rayagada, Executive Officer, Notified Area Council, Gudari, Executive Officer, Notified Area Council, Gunupur, Executive Officer, Rayagada Municipality, Rayagada, Block Development Officer, Bissam Cuttack, Block Development Officer, Chandrapur, Block Development Officer, Gudari, Block Development Officer, Gunupur, Block Development Officer, Kalyansinghpur, Block Development Officer, Kashipur, Block Development Officer, Kolnara, Block Development Officer Muniguda, Block Development Officer, Padmapur, Block Development Officer, Ramanaguda, Block Development Officer, Rayagada
29	Sambalpur	Soil Conservation Officer, Burla, Executive Officer, Zilla Parishad, Sambalpur, Project Director, District Rural Development Agency, Sambalpur, P. Dir, Hirakud CADA, QR No.1, Commissioner Colony, Sambalpur, Special Officer, Integrated Tribal Development Agency, Kuchinda, Headmaster,

		CSB Zilla School, Sambalpur, Headmaster, G C High School, Rairakholm, Headmaster, Government Boys High School, Kuchinda, Headmaster, Government High School, Burla, Headmaster, NR High School, Rengali, Headmistress, Government Girls High School, Balibandha, Headmistress, Government Girls High School, Hirakud, Headmistress, Government Girls High School, Kuchinda, Headmistress, L 1 Girls High School, Sambalpur, Principal, District Institute of Educational Training, Sambalpur, Principal, Dr PM Institute of Advanced Study in Education, Sambalpur, Principal, Gangadhar Meher (Jr) College, Sambalpur, Principal, Gangadhar Meher College (Autonomous), Sambalpur, Principal, Netaji Subhas Chandra Bose College, Sambalpur, Principal, Womens' College, Sambalpur, Accounts Officer, VSS Medical College, Burla, Principal, Government College of Physical Education, Kulundi, Executive Officer, Notified Area Council, Burla, Executive Officer, Notified Area Council, Hirakud, Executive Officer, Notified Area Council, Kuchinda, Executive Officer, Notified Area Council, Rairakhol, Commissioner, Sambalpur Municipality Corporation, Sambalpur, Block Development Officer, Bamara, Block Development Officer, Dhankunda, Block Development Officer, Jamankira, Block Development Officer, Jujomura, Block Development Officer, Kuchinda, Block Development Officer, Maneswar, Block Development Officer, Naktideul, Block Development Officer, Rairakhol, Block Development Officer, Rengali
30	Sundargarh	Executive Officer, Zilla Parishad, Sundargarh, Project Director, District Rural Development Agency, Sundargarh, Project Administrator, I T D A, Bonai, Project Administrator, I T D A, Sundargarh, Headmaster, B S High School, Sundargarh, Headmaster, Government High School, Bargaon, Headmaster, Government High School, Biramitrapur, Headmaster, Government High School, Khuntagaon, Headmaster, Government High School, Tendra, Headmaster, Government High School, Ujalpur, Headmaster, Rastriya Vidyalaya, Rajgangpur, Principal, Government E T E Institute, Kundukela, Headmistress, Government Girls High School, Bonaigarh, Headmistress, Government Girls High School, Sundargarh, Principal, Government College, Sundargarh, Principal, Government Womens' College, Sundargarh, Executive Officer, Biramitrapur Municipality, Biramitrapur, Executive Officer, Rajgangpur Municipality, Rajgangpur, Executive Officer, Sundargarh Municipality, Sundargarh, Block Development Officer, Balisankara,, Block Development Officer, Bargaon,, Block Development Officer, Bonaigarh, Block Development Officer, Gurundia, Block Development Officer, Hemgir, Block Development Officer, Koira, Block Development Officer, Kutra, Block Development Officer, Lahunipara, Block Development Officer, Lephripara, Block Development Officer, Nuagaon, Block Development Officer, Rajgangpur, Block Development Officer, Subdega, Block Development Officer, Tangarpali, Block Development Officer, Sadar
31	Subarnapur	Executive Officer Zilla Parisad , Subarnapur, Project Director,

		District Rural Development Agency, Subarnapur, Headmaster, M R High School, Subarnapur, Headmistress, Government Girls High School, Subarnapur, Executive Officer, Notified Area Council, Binica, Executive Officer, Notified Area Council ,Tarava, Executive Officer, Subarnapur Municipality,Subarnapur, Block Development Officer, Binica, Block Development Officer, Biramaharajpur, Block Development Officer, Dunguripali, Block Development Officer, Tarava, Block Development Officer, Ullunda, Block Development Officer, Sadar, Subarnapur
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Annexure-K

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

(Referred to in para 2.10)

Sl. No.	Inspection Report No.	Treasury Names	Balance (In Rs.)
1	02/2017-18	Sub-Treasury, Tangi	32,18,305.00
2	03/2017-18	Sub-Treasury, Jatni	1,78,66,825.00
3	04/2017-18	Sub-Treasury, Narasinghpur	11,24,026.00
4	05/2017-18	Sub-Treasury, Baramba	23,61,661.00
5	06/2017-18	Sub-Treasury, Tigira	2,38,292.00
6	07/2017-18	Sub-Treasury, Athgarh	3,04,28,790.00
7	08/2017-18	District Treasury, Khurda	56,21,54,880.00
8	09/2017-18	Sub-Treasury, Salepur	47,22,509.00
9	10/2017-18	Sub-Treasury, Mahanga	7,92,755.00
10	11/2017-18	District Treasury, Koraput	37,97,87,278.00
11	12/2017-18	Sub-Treasury, Borrigumma	13,81,080.00
12	13/2017-18	Sub-Treasury, Niali	21,10,136.00
13	14/2017-18	Sub-Treasury, Banki	1,76,61,653.00
14	15/2017-18	Sub-Treasury, Pottangi	10,74,256.00
15	16/2017-18	District Treasury, Malkangiri	46,60,58,701.00
16	17/2017-18	Sub-Treasury, Balimela	2,16,39,643.00
17	18/2017-18	District Treasury, Cuttack	46,67,22,233.00
18	19/2017-18	Sub-Treasury, Dabugaon	1,03,80,160.00
19	20/2017-18	Sub-Treasury, Kalimela	1,34,80,847.00
20	21/2017-18	Special Treasury, Cuttack	22,24,82,389.00
21	22/2017-18	District Treasury, Keonjhar	12,80,12,533.00
22	23/2017-18	District Treasury, Nuapada	15,59,67,376.00
23	24/2017-18	District Treasury, Nawarangpur	39,59,16,480.00
24	25/2017-18	Sub-Treasury, Telkoi	37,66,154.00
25	26/2017-18	Sub-Treasury, Barbil	5,58,10,426.00
26	27/2017-18	Sub-Treasury, Attabira	10,16,506.00
27	28/2017-18	Sub-Treasury, Sohella	4,39,970.00
28	29/2017-18	Sub-Treasury, Anandpur	7,04,86,110.00
29	30/2017-18	District Treasury, Bargarh	29,35,47,904.00
30	31/2017-18	District Treasury, Balasore	19,52,31,388.00
31	32/2017-18	Sub-Treasury, Nilagiri	14,56,67,586.00
32	33/2017-18	District Treasury, Jharsuguda	22,44,38,833.00
33	34/2017-18	Sub-Treasury, Jaleswar	1,75,78,187.00
34	35/2017-18	Sub-Treasury, Basta	1,33,05,228.00
35	36/2017-18	Sub-Treasury, Bhogarai	31,84,655.00
36	37/2017-18	District Treasury, Bolangir	27,71,16,674.00
37	38/2017-18	Sub-Treasury, Patnagarh	4,74,14,855.00
38	39/2017-18	Sub-Treasury, Tusura	75,09,512.00
39	40/2017-18	Sub-Treasury, Kantabanji	1,48,42,892.00
40	41/2017-18	District Treasury, Jajpur	22,64,08,277.00

41	42/2017-18	Sub-Treasury, Binjharpur	4,03,030.00
42	43/2017-18	District Treasury, Sonepur	20,33,21,139.00
43	44/2017-18	Sub-Treasury, Sukinda	45,83,858.00
44	45/2017-18	Special Treasury, Jajpur Road	1,67,47,693.00
45	46/2017-18	District Treasury, Sambalpur	20,79,29,868.00
46	47/2017-18	Sub-Treasury, Pipili	1,44,13,360.00
47	48/2017-18	Sub-Treasury, Kakatpur	79,96,309.00
48	49/2017-18	Sub-Treasury, Rengali	1,12,81,837.00
49	50/2017-18	Sub-Treasury, Rairakhol	1,98,89,656.00
50	51/2017-18	Sub-Treasury, Burla	7,92,02,364.00
51	53/2017-18	Special Treasury, Panposh	27,58,00,425.00
52	54/2017-18	District Treasury, Puri	17,83,19,490.00
53	55/2017-18	Special Treasury No.-II, Bhubaneswar	2,93,90,238.00
54	56/2017-18	Special Treasury, Khurda	20,06,49,119.00
55	57/2017-18	Special Treasury No.-I, Bhubaneswar	40,42,58,458.00
56	58/2017-18	District Treasury, Kandhamal	34,00,21,559.00
57	59/2017-18	Sub-Treasury, Daringibadi	95,96,156.00
58	60/2017-18	Special Treasury, Berhampur	35,42,77,887.00
59	61/2017-18	District Treasury, Boudh	9,37,73,566.00
60	62/2017-18	Sub-Treasury, Kantamal	3,41,44,901.00
61	63/2017-18	Sub-Treasury, Buguda	3,24,88,395.00
62	64/2017-18	Sub-Treasury, Purusottampur	1,24,41,270.00
63	65/2017-18	Sub-Treasury, Khallikote	2,50,78,295.00
64	66/2017-18	Sub-Treasury, Chikiti	80,57,611.00
65	67/2017-18	District Treasury, Kalahandi	46,72,78,221.00
66	68/2017-18	District Treasury, Sundargarh	52,84,73,459.00
67	69/2017-18	Sub-Treasury, Kesinga	3,27,58,673.00
68	70/2017-18	Sub-Treasury, Junagarh	9,47,48,277.00
69	71/2017-18	Sub-Treasury, M. Rampur	3,42,66,280.00
70	72/2017-18	Sub-Treasury, Jaipatna	2,78,84,097.00
71	73/2017-18	District Treasury, Angul	21,30,92,725.00
72	74/2017-18	District Treasury, Mayurbhanj	53,11,36,896.00
73	75/2017-18	Sub-Treasury, Bahalda	35,88,812.00
74	76/2017-18	Sub-Treasury, Karanjia	9,12,77,307.00
75	77/2017-18	Sub-Treasury, Rairangpur	9,24,44,877.00
76	78/2017-18	District Treasury, Dhenkanal	4,56,13,856.00
77	79/2017-18	District Treasury, Deogarh	9,07,97,278.00
78	80/2017-18	Sub-Treasury, Basudevpur	3,08,62,017.00
79	81/2017-18	Sub-Treasury, Hindol	11,81,856.00
80	82/2017-18	District Treasury, Bhadrak	6,89,14,997.00
81	83/2017-18	Sub-Treasury, Tihidi	1,13,48,651.00
82	84/2017-18	District Treasury, Kendrapara	10,44,73,441.00
83	85/2017-18	Sub-Treasury, Marshaghai	41,62,973.00
84	86/2017-18	Sub-Treasury, Chandbali	73,54,482.00

85	87/2017-18	Sub-Treasury, Rajkanika	1,86,436.00
86	88/2017-18	Sub-Treasury, Rajnagar	38,07,714.00
87	89/2017-18	Sub-Treasury, Hinjilicut	7,37,37,053.00
88	90/2017-18	District Treasury, Ganjam, Chhatrapur	30,16,18,041.00
89	91/2017-18	District Treasury, Jagatsinghpur	11,63,65,558.00
90	92/2017-18	District Treasury, Gajapati	19,38,11,464.00
91	93/2017-18	Sub-Treasury, Tirtol	6,50,808.00
92	94/2017-18	Sub-Treasury, Balikuda	25,58,407.00
93	95/2017-18	Sub-Treasury, Ranapur	17,47,326.00
94	96/2017-18	Sub-Treasury, Bissam Cuttack	1,76,64,966.00
95	97/2017-18	Sub-Treasury, Padmapur	3,34,50,094.00
96	98/2017-18	Sub-Treasury, Dasapalla	34,96,327.00
97	99/2017-18	District Treasury, Nayagarh	11,10,84,467.00
98	100/2017-18	District Treasury, Rayagada	28,13,86,603.00
99	101/2017-18	Special Treasury, Jeypore	24,84,19,249.00
Total			5,52,32,36,994.00

APPENDIX-I

**List of District /Spl./Sub Treasuries inspected during 2017-18
(Referred to in para 3.2)**

Sl. No.	Inspection Report No.	Treasury Names
1	02/17-18	Sub-Treasury, Tangi
2	03/17-18	Sub-Treasury, Jatni
3	04/17-18	Sub-Treasury, Narasinghpur
4	05/17-18	Sub-Treasury, Baramba
5	06/17-18	Sub-Treasury, Tigiria
6	07/17-18	Sub-Treasury, Athagarh
7	08/17-18	District Treasury, Khurda
8	09/17-18	Sub-Treasury, Salepur
9	10/17-18	Sub-Treasury, Mahanga
10	11/17-18	District Treasury, Koraput
11	12/17-18	Sub-Treasury, Borigumma
12	13/17-18	Sub-Treasury, Niali
13	14/17-18	Sub-Treasury, Banki
14	15/17-18	Sub-Treasury, Pottangi
15	16/17-18	District Treasury, Malkangiri
16	17/17-18	Sub-Treasury, Balimela
17	18/17-18	District Treasury, Cuttack
18	19/17-18	Sub-Treasury, Dabugaon
19	20/17-18	Sub-Treasury, Kalimela
20	21/17-18	Special Treasury, Cuttack
21	22/17-18	District Treasury, Keonjhar
22	23/17-18	District Treasury, Nuapada
23	24/17-18	District Treasury, Nawarangpur
24	25/17-18	Sub-Treasury, Telkoi
25	26/17-18	Sub-Treasury, Barbil
26	27/17-18	Sub-Treasury, Attabira
27	28/17-18	Sub-Treasury, Sohela
28	29/17-18	Sub-Treasury, Anandapur
29	30/17-18	District Treasury, Bargarh
30	31/17-18	District Treasury, Balasore
31	32/17-18	Sub-Treasury, Nilagiri
32	33/17-18	District Treasury, Jharsuguda
33	34/17-18	Sub-Treasury, Jaleswar
34	35/17-18	Sub-Treasury, Basta
35	36/17-18	Sub-Treasury, Bhogarai
36	37/17-18	District Treasury, Bolangir
37	38/17-18	Sub-Treasury, Patnagarh
38	39/17-18	Sub-Treasury, Tusura
39	40/17-18	Sub-Treasury, Kantabanji
40	41/17-18	District Treasury, Jajpur
41	42/17-18	Sub-Treasury, Binjharpur

42	43/17-18	District Treasury, Sonapur
43	44/17-18	Sub-Treasury, Sukida
44	45/17-18	Special Treasury, Jajpur Road
45	46/17-18	District Treasury, Sambalpur
46	47/17-18	Sub-Treasury, Pipili
47	48/17-18	Sub-Treasury, Kakatpur
48	49/17-18	Sub-Treasury, Rengali
49	50/17-18	Sub-Treasury, Rairakhol
50	51/17-18	Sub-Treasury, Burla
51	52/17-18	Sub-Treasury, Satyabadi
52	53/17-18	Special Treasury Panposh
53	54/17-18	District Treasury, Puri
54	55/17-18	Special Treasury No.-II, Bhubaneswar
55	56/17-18	Special Treasury, Khurda
56	57/17-18	Special Treasury No.-I, Bhubaneswar
57	58/17-18	District Treasury, Kandhamal
58	59/17-18	Sub-Treasury, Daringibadi
59	60/17-18	Special Treasury, Berhampur
60	61/17-18	District Treasury, Boudh
61	62/17-18	Sub-Treasury, Kantamal
62	63/17-18	Sub-Treasury, Buguda
63	64/17-18	Sub-Treasury, Purusottampur
64	65/17-18	Sub-Treasury, Khallikote
65	66/17-18	Sub-Treasury, Chikiti
66	67/17-18	District Treasury, Kalahandi
67	68/17-18	District Treasury, Sundargarh
68	69/17-18	Sub-Treasury, Kesinga
69	70/17-18	Sub-Treasury, Junagarh
70	71/17-18	Sub-Treasury, M. Rampur
71	72/17-18	Sub-Treasury, Jaipatna
72	73/17-18	District Treasury, Angul
73	74/17-18	District Treasury, Mayurbhanj
74	75/17-18	Sub-Treasury, Bahalda
75	76/17-18	Sub-Treasury, Karanjia
76	77/17-18	Sub-Treasury, Rairangpur
77	78/17-18	District Treasury, Dhenkanal
78	79/17-18	District Treasury, Deogarh
79	80/17-18	Sub-Treasury, Basudevpur
80	81/17-18	Sub-Treasury, Hindol
81	82/17-18	District Treasury, Bhadrak
82	83/17-18	Sub-Treasury, Tihidi
83	84/17-18	District Treasury, Kendrapara
84	85/17-18	Sub-Treasury, Marshaghai
85	86/17-18	Sub-Treasury, Chandbali
86	87/17-18	Sub-Treasury, Rajkanika

87	88/17-18	Sub-Treasury, Rajnagar
88	89/17-18	Sub-Treasury, Hinjilicut
89	90/17-18	District Treasury, Ganjam, Chatrapur
90	91/17-18	District Treasury, Jagatsinghpur
91	92/17-18	District Treasury, Gajapati, Parlakhamundi
92	93/17-18	Sub-Treasury, Tirtol
93	94/17-18	Sub-Treasury, Balikuda
94	95/17-18	Sub-Treasury, Ranpur
95	96/17-18	Sub-Treasury, Bissam Cuttack
96	97/17-18	Sub-Treasury, Padmapur
97	98/17-18	Sub-Treasury, Dasapalla
98	99/17-18	District Treasury, Nayagarh
99	100/17-18	District Treasury, Rayagada
100	101/17-18	Special Treasury Jeypore

APPENDIX-II

**List of outstanding I.Rs and Paras upto the Year 2017-18
(Referred to in para 3.3)**

Sl. No.	Name of the Dist./ Spl. Try/Sub-Try	No. of I.R.s	No. of Paras
1	District Treasury Angul	05	23
2	Sub-Treasury, Chhendipada	01	02
3	Sub-Treasury, Talcher	01	02
4	Sub-Treasury, Pallahara	02	11
5	Sub-Treasury, Athmallik	04	18
6	Sub-Treasury, Samal	01	02
7	Sub-Treasury, Kishore Nagar	01	02
8	District Treasury Balasore	04	11
9	Sub-Treasury, Jaleswar	02	07
10	Sub-Treasury, Basta	0	0
11	Sub-Treasury, Nilagiri	02	06
12	Sub-Treasury, Soro	01	03
13	Sub-Treasury, Bhogarai	01	03
14	District Treasury Baragarh	06	13
15	Sub-Treasury, Attabira	03	05
16	Sub-Treasury, Sohela	03	04
17	Sub-Treasury, Barpali	01	01
18	Sub-Treasury, Bheden	04	06
19	Sub-Treasury, Bhatli	0	0
20	Sub-Treasury, Padmpur	02	03
21	Sub-Treasury, Paikmal	01	01
22	District Treasury Bhadrak	06	22
23	Sub-Treasury, Tihidi	02	10
24	Sub-Treasury, Dhamnagar	01	01
25	Sub-Treasury, Basudevpur	02	10
26	Sub-Treasury, Chandabali	01	01
27	District Treasury Bolangir	02	11
28	Sub-Treasury, Titlagarh	01	01
29	Sub-Treasury, Kantabanji	02	10
30	Sub-Treasury, Tusura	02	02
31	Sub-Treasury, Patnagarh	01	10
32	Sub-Treasury, Loisingha	01	01
33	District Treasury Boudh	04	18
34	Sub-Treasury, Kantamal	03	16
35	District Treasury Cuttack	04	10
36	Special Treasury Cuttack	03	09
37	Sub-Treasury, Athagarh	03	18
38	Sub-Treasury, Narsinghapur	02	07
39	Sub-Treasury, Tigiria	03	10
40	Sub-Treasury, Baramba	01	07
41	Sub-Treasury, Salipur	02	06

42	Sub-Treasury, Niali	01	04
43	Sub-Treasury, Banki	01	06
44	Sub-Treasury, Mahanga	02	02
45	District Treasury Deogarh	07	29
46	District Treasury Dhenkanal	08	25
47	Sub-Treasury, Hindol	03	17
48	SubTreasury Kamakshyamanagar	01	04
49	Sub-Treasury, Bhuban	01	03
50	District Treasury Gajapati	04	15
51	Sub-Treasury, R.Udayagiri	01	06
52	Sub-Treasury, Kasinagar	01	02
53	District Treasury Ganjam	01	11
54	Special Treasury Berhampur	02	19
55	Sub-Treasury, Chikiti	01	08
56	Sub-Treasury, Digapahandi	01	02
57	Sub-Treasury, Buguda	03	13
58	Sub-Treasury, Aska	02	10
59	Sub-Treasury, Soroda	03	13
60	Sub-Treasury, Khallikote	01	08
61	Sub-Treasury, Kodala	01	04
62	Sub-Treasury, Bhanjanagar	01	04
63	Sub-Treasury, Hinjilicut	01	01
64	Sub-Treasury, Purusottampur	01	07
65	District Treasury Jagatsinghpur	04	10
66	Sub-Treasury, Tirtol	01	02
67	Sub-Treasury, Kujang	01	03
68	Sub-Treasury, Balikuda	0	0
69	District Treasury Jajpur	02	08
70	Sub-Treasury, Binjharpur	01	02
71	Sub-Treasury, Dharmasala	0	0
72	Special Treasury Jajpur Road	04	30
73	Sub-Treasury, Darpani	0	0
74	Sub-Treasury, Sukinda	01	07
75	District Treasury Jharsuguda	05	29
76	Sub-Treasury, Lakhanpur	0	0
77	District Treasury Kalahandi	05	21
78	Sub-Treasury, Dharmagarh	04	07
79	Sub-Treasury, Madanpur Rampur	06	17
80	Sub-Treasury, Kesinga	02	12
81	Sub-Treasury, Jaipatna	03	12
82	Sub-Treasury, Junagarh	02	12
83	Sub-Treasury, Thuamul Rampur	01	01
84	District Treasury Keonjhar	04	29
85	Sub-Treasury, Anandapur	02	10
86	Sub-Treasury, Champua	01	03

87	Sub-Treasury, Barbil	02	10
88	Sub-Treasury, Ghatagaon	01	01
89	Sub-Treasury, Hatadihi	02	04
90	Sub-Treasury, Telkoi	01	03
91	District Treasury Kendrapara	05	21
92	Sub-Treasury, Marsaghai	02	12
93	Sub-Treasury, Rajkanika	02	04
94	Sub-Treasury, Pattamundai	01	05
95	Sub-Treasury, Rajnagar	01	10
96	District Treasury Khurda	06	22
97	Special Treasury Bhubaneswar-I	06	19
98	Special Treasury Khurda	04	19
99	Sub-Treasury, Tangi	02	07
100	Sub-Treasury, Jatni	01	02
101	Sub-Treasury Banpur	02	07
102	Special Treasury Bhubaneswar-II	03	12
103	District Treasury Koraput	02	12
104	Special Treasury Jeypore	02	11
105	Sub-Treasury, Kotpad	01	01
106	Sub-Treasury, Laxmipur	01	01
107	Sub-Treasury, Pottangi	01	01
108	Sub-Treasury, Machhakunda	01	01
109	Sub-Treasury, Boriguma	03	05
110	District Treasury Malkangiri	02	12
111	Sub-Treasury, Balimela, Chitrakonda	02	09
112	Sub-Treasury, Kalimela	01	04
113	District Treasury Mayurbhanja	04	18
114	Sub-Treasury, Karanjia	02	17
115	Sub-Treasury, Udala	01	03
116	Sub-Treasury, Rairangpur	03	17
117	Sub-Treasury, Betnoti	01	01
118	Sub-Treasury, Bahalda	01	06
119	Sub-Treasury, Rasgovindapur	01	02
120	Sub-Treasury, Joshipur	01	01
121	Sub-Treasury, Bisoi	0	0
122	Sub-Treasury, Jharpokharia	0	0
123	Sub-Treasury, Khunta	01	01
124	District Treasury Nawarangpur	02	08
125	Sub-Treasury, Umerkote	02	04
126	Sub-Treasury, Khatiguda	01	01
127	Sub-Treasury, Dabugaon	0	0
128	District Treasury Nayagarh	02	18
129	Sub-Treasury, Khandapara	01	01
130	Sub-Treasury, Dasapalla	0	0
131	Sub-Treasury, Ranapur	0	0

132	District Treasury Nuapada	05	24
133	Sub-Treasury, Khariar	02	14
134	District Treasury Kandhamal	02	17
135	Sub-Treasury, G.Udayagiri	01	02
136	Sub-Treasury, Baliguda	01	02
137	Sub-Treasury, Tumudibandha	02	04
138	Sub-Treasury, Daringibadi	01	05
139	District Treasury Puri	03	22
140	Sub-Treasury, Pipili	01	05
141	Sub-Treasury, Satyabadi	04	16
142	Sub-Treasury, Nimapara	02	06
143	Sub-Treasury, Kakatpur	02	09
144	District Treasury Rayagada	02	14
145	Sub-Treasury, Bissam Cuttack	01	04
146	Sub-Treasury, Gunupur	02	05
147	Sub-Treasury, Padamapur	01	02
148	Sub-Treasury, Kashipur	01	04
149	District Treasury Sambalpur	06	18
150	Sub-Treasury, Kuchinda	02	09
151	Sub-Treasury, Burla	01	05
152	Sub-Treasury, Rairakhola	02	09
153	Sub-Treasury, Rengali	02	05
154	Sub-Treasury, Jujumora	No I.R.	No I.R.
155	District Treasury Sonapur	04	19
156	Sub-Treasury, Biramaharajpur	01	01
157	Sub-Treasury, Dunguripalli	01	01
158	District Treasury Sundargarh	02	20
159	Spl Treasury Panposh	03	20
160	Sub-Treasury, Rajgangpur	01	06
161	Sub-Treasury, Bonai	01	07
162	Sub-Treasury, Biramitrapur	03	08
163	Sub-Treasury, Subdega	01	01
164	Sub-Treasury, Hemgiri	01	05
165	Sub-Treasury, Lephripara	0	0
166	Sub-Treasury, Koira	02	04
167	Cyber Treasury, Bhubaneswar	Nil	Nil
Grand Total:		334	1337

APPENDIX-III**(A) Excess payment of Pension due to arithmetical inaccuracy.****(Referred to in para 3.4.1 (a))**

Sl. No.	Inspection Report No.	Para No.	Treasury Names	Pensioner	PPO No.	Amount (In Rs.)
1	03/17-18	1(iv)	Sub-Treasury, Jatni	Sri. Radha Madhab Mahana	75093	1,825.00
2	08/17-18	1(a)	District Treasury, Khurda	Sri. Chaudhury Prakash Dash	516784	13,309.00
		1(b)	District Treasury, Khurda	Smt. Lilima Behera W/o Rabindra Behera	15447 AF	63,526.00
		1(d)	District Treasury, Khurda	Late Rabindranath Subudhi	542179	1,000.00
		1(e)	District Treasury, Khurda	Sri. Manoranjan Das	389285	7,422.00
		1(f)	District Treasury, Khurda	Sri. Surendra Mohan	106212	109.00
3	13/17-18	1(c)	Sub-Treasury, Niali	Sri. Niranjana Barik	103166 AEI	800.00
4	16/17-18	1(viii)	District Treasury, Malkangiri	Santi Lata Katia W/o Late Rama Chandra Katia	536399	480.00
5	21/17-18	1(d)	Special Treasury, Cuttack	Sri. Dharanidhar Behera	550804	20,609.00
6	22/17-18	1(b)	District Treasury, Keonjhar	Sri. Nityananda Baghel	556154	12,213.00
		1(d)	District Treasury, Keonjhar	Smt. Sankuntala Prusty W/o Late Adyapada Prusty	555216	14,126.00
7	27/17-18	1(iii)	Sub-Treasury, Attabira	Rusubha Bisi	542591	1,070.00
				Nilamani Behera	544503	69.00
8	33/17-18	1(e)	District Treasury, Jharsuguda	Smt. Sarla Rai	560067	61,142.00
		1(h)	District Treasury, Jharsuguda	Sri. Bijeram Patel	550224	19,760.00
		1(i)	District Treasury, Jharsuguda	Sri. Purusottam Chhatria	109490	1,15,500.00
9	35/17-18	1(b)	Sub-Treasury, Basta	Sri Binod Bihari Majhi	558614	11,858.00
				Pratap Chandra Das	560481	16,240.00
10	37/17-18	1(ii)	District Treasury, Bolangir	Sri. Brundaban Sabat	551543	1,920.00
11	38/17-18	1(e)	Sub-Treasury, Patnagarh	Sri. Jogindra Bachha	107289	11,809.00
12	50/17-18	1(a)(ii)	Sub-Treasury, Rairakhole	Sri. Prataplal Pradhan	100444	111.00
		1(a)(vi)	Sub-Treasury, Rairakhole	Sri. Biranchi Jagadala	555342	1,892.00
		1(a)(vii)	Sub-Treasury, Rairakhole	Sri. Basant Kumar Pradhan	556049	264.00

13	53/17-18	1(d)	Special Treasury, Panposh	Smt. Jyotsna Acharya	558353	298.00
		1(e)	Special Treasury, Panposh	Sri. Narayan Pattanaik	551409	267.00
		1(h)	Special Treasury, Panposh	Sri. Basudev Minz	561934	73.00
14	54/17-18	1(a)	District Treasury, Puri	Sr. Ananda Sethi	557605	1,927.00
15	63/17-18	1(a)	Sub-Treasury, Buguda	Sri Duryodhan Swain	543366	998.00
		1(e)	Sub-Treasury, Buguda	Sri. Purna Ch. Dakua	528264	420.00
16	77/17-18	1(a)	Sub-Treasury, Rairangpur	Sri. Maheswar Behera	541437	137.00
		1(c)	Sub-Treasury, Rairangpur	Sri. Jogeswar Pal Babu	562255	16,811.00
17	79/17-18	1(b)	District Treasury, Deogarh	Sri. Sashi Bhusan Behera	563936	1,088.00
18	82/17-18	1(b)	District Treasury, Bhadrak	Smt. Sharmistha Sahoo W/o Late Ramakrishna Sahoo	566908	656.00
		1(h)	District Treasury, Bhadrak	Sri. Manmohan Mallik	543471	384.00
19	83/17-18	1(a)	Sub-Treasury, Tihidi	Sri. Dusakan Nayak	104005 AEI	1,305.00
				Sri. Sadasiba Pati	94351 AEI	474.00
20	84/17-18	1(b)	District Treasury, Kendrapara	Smt. Bharati Rout W/o Late Bhramarbar Rout	18289 AF	75.00
21	86/17-18	1(b)	Sub-Treasury, Chandabali	Sri. Ramesh Chandra Rout	555076	73.00
22	87/17-18	1(a)	Sub-Treasury, Rajkanika	Shi. Mahesh Chandra Sahoo	531094	600.00
23	90/17-18	1(d)	District Treasury, Ganjam, Chhatrapur	Sri. Muralidhar Das	564180	332.00
24	91/17-18	1(d)	District Treasury, Jagatsinghpur	Sri. Ghanashyam Nayak	112197	61.00
25	92/17-18	1(f)	District Treasury, Gajapati	Sri Suresh Ch. Pradhan	113003	222.00
		1(g)	District Treasury, Gajapati	Late Madhusudan Samal	552448	11,589.00
Total						4,14,844.00

(B) Excess payment of pension due to delayed commencement of reduced Pension.**(Referred to in para 3.4.1 (b))**

Sl. No.	Inspection Report No.	Para No.	Treasury Names	Name of Pensioner	PPO No.	Amount (In Rs.)
1	03/17-18	1(i)	Sub-Treasury, Jatni	Sri. Purna Chandra Behera	71249	6,353.00
		1(ii)	Sub-Treasury, Jatni	Sri. Bijaya Kumar Patra	66723	2,159.00
		1(iii)	Sub-Treasury, Jatni	Sri. Rabindranath Swain	109072	3,035.00
		1(v)	Sub-Treasury, Jatni	Sri. Dusan Rana	405231	28,141.00
2	04/17-18	1(iii)	Sub-Treasury, Narasinghpur	Sri. Gourahari Patra	506597	1,148.00
3	06/17-18	1(ii)	Sub-Treasury, Tigiria	Sri. Laxmidhar Behera	104305	3,453.00
4	07/17-18	1(a)	Sub-Treasury, Athgarh	Sri. Sanjukta Barik	112078	651.00
5	10/17-18	1(c)	Sub-Treasury, Mahanga	Sri. Ramesh Chandra Samal	558688	93.00
6	11/17-18	1(i)	District Treasury, Koraput	Sri. Dhiren Kumar Das	547218	261.00
7	13/17-18	1(b)	Sub-Treasury, Niali	Budhanath Jena	524681	68.00
				Sri. Dijabar Muduli	110129 AEI	1,710.00
8	15/17-18	1(a)(i)	Sub-Treasury, Pottangi	Sri. Panchanan Acharya	91932	1,334.00
9	16/17-18	1(ii)	District Treasury, Malkangiri	Sri. Shyam Sundar Gollari	526064	1,657.00
		1(iii)	District Treasury, Malkangiri	Kishore Mohan Goud	555186	2,827.00
		1(iv)	District Treasury, Malkangiri	Sri. Madhusudan Samal	523236	2,039.00
		1(vi)	District Treasury, Malkangiri	Dhirendranath Singh	528859	13,033.00
10	20/17-18	1(iii)	Sub-Treasury, Kalimela	Smt. Binapani Bora	540462	447.00
		1(iv)	Sub-Treasury, Kalimela	Sri. Arjun Ch. Malik	541307	1,918.00
		1(v)	Sub-Treasury, Kalimela	Sri. Simanchal Kar	524452	1,944.00
11	21/17-18	1(e)	Special Treasury, Cuttack	Sri. Nalini Kumar Das	557520	1,685.00
				Sk. Asaf Tullah	551718	161.00
				Sri. Dhaneswar Mallick	558625	310.00
				Sri. Sarat Kumar Jena	556450	1,683.00
12	23/17-18	1(c)	District Treasury, Nuapada	Sri. Kasturi Sarat	112821	1,015.00
13	24/17-18	1(a)	District Treasury, Nawarangpur	Sri. Narahari Pujari	112716	968.00
14	27/17-18	1(v)	Sub-Treasury, Attabira	Sri. Anadi Mohakur	112402 AEI	1,242.00

15	29/17-18	1(b)	Sub-Treasury, Anandpur	Sri. Mukhtikant Pati	543798	2,870.00
16	32/17-18	1(a)	Sub-Treasury, Nilagiri	Sri. Pravakar Barik	104184	3,164.00
		1(c)	Sub-Treasury, Nilagiri	Niranjan Behera	108622	1,855.00
				Harihar Das	106363	3,883.00
17	35/17-18	1(c)	Sub-Treasury, Basta	Sri. Mrutunjay Mohanty	551554	289.00
18	38/17-18	1(a)	Sub-Treasury, Patnagarh	Sri. Kulamani Padhi	665778	23,078.00
		1(c)	Sub-Treasury, Patnagarh	Sri Sambhu Kanta Panigrahi	539376	938.00
19	39/17-18	1(ii)	Sub-Treasury, Tusura	Ganesh Podh	109509	1,794.00
20	42/17-18	1(b)	Sub-Treasury, Binjharpur	Sri. Ramesh Chandra Palai	P0417JPR 224561665	480.00
21	43/17-18	1(iii)	District Treasury, Sonapur	Sri. Padmalochan Taria	555240	1,400.00
		1(v)	District Treasury, Sonapur	Smt. Bignesori Purohit	553911	75.00
22	44/17-18	1(b)	Sub-Treasury, Sukinda	Sri. Karunakar Rout	545427	373.00
23	46/17-18	1(a)	District Treasury, Sambalpur	Sri. Janmejyaa Pandey	554182	2,927.00
		1(d)	District Treasury, Sambalpur	Sri. Akshaya Kumar Majhi	552803	3,329.00
24	49/17-18	1(c)	Sub-Treasury, Rengali	Sri. Betikhia Mahanand	559552	8,195.00
25	50/17-18	1(a)(i)	Sub-Treasury, Rairakhole	Sri. Dhobei Ch. Khilari	536530	970.00
		1(a)(viii)	Sub-Treasury, Rairakhole	Sri. Santosh Kumar Dhal	542862	2,330.00
26	53/17-18	1(b)	Special Treasury, Panposh	Sri. Raj Kumar Gowala	112511	16,447.00
		1(f)	Special Treasury, Panposh	Smt. N.P Mishra	112216	28,533.00
				Sri. J.B. Mishra	112478	14,346.00
27	54/17-18	1(b)	District Treasury, Puri	Smt. Manaorama Rath	112127	1,295.00
28	60/17-18	1(a)	Special Treasury, Berhampur	T.V. Gopal Rao	561047	2,557.00
		1(e)	Special Treasury, Berhampur	R.C. Dolai	561520	825.00
29	62/17-18	1(f)	Sub-Treasury, Kantamal	D.B. Das	564157	1,899.00
		1(g)	Sub-Treasury, Kantamal	J. Behera	547455	851.00
30	63/17-18	1(d)	Sub-Treasury, Buguda	S.K. Hota	105901	1,212.00
31	67/17-18	1(a)	District Treasury, Kalahandi	S.P. Dash	562119	3,103.00
		1(b)	District Treasury, Kalahandi	S.C. Bhatra	564627	120.00

32	70/17-18	1(d)	Sub-Treasury, Junagarh	Sri. Rudra Prasad Lahajal	560218	8,570.00
33	73/17-18	1(a)	District Treasury, Angul	Sri. Joginath Sahu	560684	6,513.00
34	75/17-18	1(a)	Sub-Treasury, Bahalda	Narendra Mohan Sardar	109918	3,751.00
35	76/17-18	1(b)	Sub-Treasury, Karanjia	Sri. Lingaraj Kar	552738	140.00
36	79/17-18	1(c)	District Treasury, Deogarh	Sri. Bhagirathi Sahu	555820	2,733.00
37	80/17-18	1(h)	Sub-Treasury, Basudevpur	Sri. Gangadhar Bindhari	94133	1,414.00
				Sri. Babaji Charan Sahu	112033 AEI	62.00
38	81/17-18	1(d)	Sub-Treasury, Hindol	Sri. Chakradhar Sahoo	552796	495.00
				Sri. Purna Chandra Pradhan	563756	565.00
39	82/17-18	1(a)	District Treasury, Bhadrak	Sri. Narendra Prasad Das	566800	162.00
		1(k)	District Treasury, Bhadrak	Smt. Pramila Mohanty	557896	531.00
40	83/17-18	1(c)	Sub-Treasury, Tihidi	Smt. Santilata Rout	538599	5,490.00
		1(f)	Sub-Treasury, Tihidi	Sri. Abhimanyu Mallik	503581	2,427.00
		1(h)	Sub-Treasury, Tihidi	Sri. Harekrushna Grahacharya	406795	1,142.00
		1(i)	Sub-Treasury, Tihidi	Sri. Basanta Ku. Das	538850	9,501.00
		1(k)	Sub-Treasury, Tihidi	Sri. Harihar Samal	549516	949.00
41	85/17-18	1(c)	Sub-Treasury, Marshaghai	Sri. Padmalava Malik	547508	1,446.00
42	87/17-18	1(b)	Sub-Treasury, Rajkanika	Sri. Gunamani Kar	539406	1,535.00
43	91/17-18	1(c)	District Treasury, Jagatsinghpur	K.C. Sethi	112240	70.00
44	92/17-18	1(b)	District Treasury, Gajapati	Sri. Suramya Shabara	112990	632.00
45	93/17-18	1(d)	Sub-Treasury, Tirtol	A.K. Nayak	109023	75,691.00
		1(e)	Sub-Treasury, Tirtol	R.N. Rout	553856	5,871.00
46	99/17-18	1(b)	District Treasury, Nayagarh	Sri. Narayan Sethi	564073	1,811.00
		1(d)	District Treasury, Nayagarh	Sri. Gopinath Swain	552444	15,538.00
Total						3,55,512.00

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

(Referred to in para 3.4.1 (c))

Sl No	Inspection Report No	Para No.	Treasury Name	Name of the Pensioner	PPO No.	Amount (In Rs.)
1	02/17-18	1(b)	Sub-Treasury, Tangi	Smt. Bimrani Patra W/o Late Arjun Patra	539763	12,484.00
2	16/17-18	1(i)	District Treasury, Malkangiri	Smt. Santoshi Khondapani W/o Late Bhaseer Kandapani	1072	1,015.00
		1(vii)	District Treasury, Malkangiri	Smt. Pramila Sabar W/o Late Paramananda Sabar	541415	17,216.00
3	38/17-18	1(d)	Sub-Treasury, Patnagarh	Late Radha Madhav Thakur	63018	41,833.00
4	40/17-18	1(b)(i)	Sub-Treasury, Kantabanji	Smt. Sarojini Bhoi W/o Late Amarsingh Bhoi	101818	9,659.00
5	60/17-18	1(d)	Special Treasury Berhampur	Smt. J. Gouri W/o Late J. Madhab Rao	390552	16,404.00
6	80/17-18	1(a)	Sub-Treasury, Basudevpur	Smt. Kunjalata Behera W/o Late Govinda Chandra Behera	17396 A(F)	15,525.00
Total						1,14,136.00

(D) Excess payment due to miscellaneous reasons: -

(Referred to in para 3.4.1(d))

Sl. No.	Inspection Report No.	Para No.	Treasury Names	Name of the Pensioner	PPO No.	Amount (In Rs.)	Remarks
1	02/17-18	1(a)(i)	Sub-Treasury, Tangi	Sri. Kamalkant Champati Ray	106963 I.D. 1392	2,000.00	Excess paid in the month of 11/2015
		1(a)(ii)	Sub-Treasury, Tangi	Sri. Manguli Parida	91661 I.D. 1209	86.00	Irregular payment of pension
2	03/17-18	1(iii)	Sub-Treasury, Jatni	Sri. Rabindranath Swain	109072	1,806.00	Due to wrong payment of pension for the month of may-2016
3	08/17-18	1(c)	District Treasury, Khurda	Sri. Prafulla Kumar Mohapatra	545336	876.00	Non adjustment of Provisional Gratuity
4	11/17-18	1(ii)	District Treasury, Koraput	Late P.V. Jagannath Rao	544972	1,06,968.00	Unadjusted Provisional CVP
		1(iii)	District Treasury, Koraput	Late Sudhir Kumar Jena	17279	36,475.00	Non adjustment of Provisional Pension
5	13/17-18	1(f)	Sub-Treasury,	Sri. Madhab Muduli	109033 AEI I.D. 1609	1,27,611.00	Non adjustment of Provisional

			Niali				dcrg
6	14/17-18	1(b)	Sub-Treasury, Banki	Smt. Nibedita Behera	554446	1,14,210.00	Irregular payment in T.I on Family Pension
		1(c)	Sub-Treasury, Banki	Sri. Kailash Chandra Swain	108527	810.00	Due to totaling mistake in drawal particulars of DDO
		1(d)	Sub-Treasury, Banki	Jagabandhu Rout	109774/ I.D. 2134	1,66,980.00	Unadjustment of Provisional DCRG
				Santilata Dei	108915/ I.D. 2108	1,55,000.00	Unadjustment of Provisional DCRG
				Ramesh Ch. Mantri	108965/ I.D. 2112	1,53,000.00	Unadjustment of Provisional DCRG
				Nabakishore Swain	109725/ I.D. 2125	1,35,000.00	Unadjustment of Provisional DCRG
				Saunti Behera	108967/ I.D. 2114	1,34,000.00	Unadjustment of Provisional DCRG
				Alekha Behera	108966/ I.D. 2113	1,30,000.00	Unadjustment of Provisional DCRG
				Swarnalata Mohanty	546570/ I.D. 2102	1,13,000.00	Unadjustment of Provisional DCRG
				Binodini Panda	109771 AEI / I.D. 2138	1,38,000.00	Unadjustment of Provisional DCRG
Pushpalata Mantry	17613 A/F I.D. 2146			1,16,000.00	Unadjustment of Provisional DCRG		
7	16/17-18	1(v)	District Treasury, Malkangiri	Smt. Golap Kumari Sahoo	112015	18,740.00	Wanting of drawal of provisional pension.
		1(e)	District Treasury, Malkangiri	Sri. Mohan Dehury	546206	81,086.00	Non adjustment of CVP
8	18/17-18	1(c)	District Treasury, Cuttack	Sri. Bimbadhar Barik	S/18592/69	28,537.00	Additional 20% pension paid due to incorrect date of birth
		1(g)	District Treasury, Cuttack	Sayed Mumtaz Ali	558519	2,15,200.00	Unadjustment of Provisional DCRG
9	21/17-18	1(f)	Special Treasury,	Sri. Asutosh Sarangi	40400	44,700.00	Non-adjustment of Provisional

			Cuttack				DCRG
				Sri. Bhubaneswar Panda	553208	1,81,838.00	Non-adjustment of Provisional DCRG
				Smt. Saraswati Das	557558	71,782.00	Non-adjustment of Provisional DCRG
		1(g)	Special Treasury, Cuttack	Smt. Soubhagya Bala Das	110260	1,13,625.00	Excess payment of Provisional pension by the DDO after submission of drawal particular to Treasuries.
10	22/17-18	1(c)	District Treasury, Keonjhar	Sri. Lombodar Naik	561562	1,95,278.00	Unadjustment of Provisional DCRG
11	23/17-18	1(d)	District Treasury, Nuapada	Sri. Hanu Sunami	552644	1,60,000.00	Unadjustment of Provisional DCRG
12	28/17-18	1(B)(ii)	Sub-Treasury, Sohella	Sri. Nruparaj Khamari	547405	12,825.00	Discrepancy in non drawal certificate
13	29/17-18	1(a)	Sub-Treasury, Anandpur	Sri. Subash Chandra Puhan	53213	2,709.00	Early restoration CVP
14	30/17-18	1(A)(ii)	District Treasury, Bargarh	Sri. Budhadev Behera	539137	3,34,216.00	Non furnishing of drawal of provisional CVP
		1(A)(iii)	District Treasury, Bargarh	Late Mandodari Chhuria	48583 SF	28,239.00	Pension credited after death of pensioner
				Late Bhagyabati Alias Malati	13156 AF	7,875.00	Pension credited after death of pensioner
				Late Kanhu Ch. Pod	106603	9,928.00	Pension credited after death of pensioner
		1(A)(v)	District Treasury, Bargarh	Smt. Bui Rout	504097	50,820.00	Non with holding of T.I from pension for retention of Govt. quarter
15	31/17-18	1(vi)	District Treasury, Balasore	Smt. Pramila Behera	550589	1,75,313.00	Un-adjusted of provisional DCRG
16	34/17-18	1(b)	Sub-Treasury, Jaleswar	Late Kutabuddin Khan	554389	1,94,682.00	Un-adjusted provisional CVP
17	36/17-18	1(b)	Sub-Treasury, Bhogarai	Sri. Jibanjoy Dey	224557065	1,53,456.00	Excess payment of DCRG
		1(c)	Sub-	Smt.	16865	26,882.00	Furnishing

			Treasury, Bhogarai	Bishnupriya Mahapatra			wrong drawal particular of provisional pension
18	37/17-18	1(i)	District Treasury, Bolangir	Sri. Gayadhar Patra	546701	42,671.00	Non deduction of recoveries stipulated in the PPO
19	38/17-18	1(b)	Sub- Treasury, Patnagarh	Sri. Kalakanhu Dandasena	546618	25,000.00	Non deduction of recovery stipulated GPO Authority
		1(f)	Sub- Treasury, Patnagarh	Sri. Rohit Bohidar	534711	4,837.00	Due to less deduction of provisional pension and non taking of commuted reduced pension in due time
		1(h)	Sub- Treasury, Patnagarh	Sri. Gulathu Mahananda	105132	4,650.00	Excess payment of DCRG
20	39/17-18	1(iii)	Sub- Treasury, Tusura	Sri. Kamal Majhi	109929	1,60,000.00	Non finalization of provisional DCRG
		1(iv)	Sub- Treasury, Tusura	Sri. Ghasiram Ghivela	527902	98,046.00	Non adjustment of excess provisional CVP
21	41/17-18	1	District Treasury, Jajpur	Sri. Ganesh Prasad Sahoo	541680	1,05,273.00	Non adjustment of Govt. Due
22	42/17-18	1(a)	Sub- Treasury, Binjharpur	Tirthabasi Das	110170	3,01,356.00	Un-adjusted provisional CVP
23	43/17-18	1(iv)	District Treasury, Sonepur	Bhola Jagat	554421	1,06,908.00	Payment without non drawal certificate
24	44/17-18	1(c)	Sub- Treasury, Sukinda	Sri. Raghunath Parida	109711	12,788.00	Doubtful payment of provisional pension
		1(d)	Sub- Treasury, Sukinda	Sri. Raghunath Parida	109711	80.00	Short adjustment of provisional pension
		1(e)	Sub- Treasury, Sukinda	Sri. Dasharathi Swain	111476	10,152.00	Double drawal in provisional pension
		4(i)	Sub- Treasury, Sukinda	Sri. Dibakar Behera Sr. Clerk	--	9.00	Excess payment toward Annual Increment.
25	45/17-18	1(d)	Special Treasury	Sk Hidaye Tulla	543060	2,32,245.00	Non adjustment of provisional

			Jajpur Road				CVP
26	46/17-18	1(b)	District Treasury, Sambalpur	Smt. Pravati Samantaray	554215	2,67,604.00	Non regularize of CVP
		1(c)	District Treasury, Sambalpur	Smt. Nishamani Garnaik	34200	1,63,974.00	Double drawal of pension
		1(g)	District Treasury, Sambalpur	Sri. Ram Narayan Mishra	527566	46,945.00	Less deduction of CVP
		1(h)	District Treasury, Sambalpur	Sri. Nal Mohan Jena	557913	2,000.00	Due to deduction less provisional pension
		1(i)	District Treasury, Sambalpur	Sri. Hrudananda Mishra	558920	3,577.00	Non deduction of C.P amount
		1(k)	District Treasury, Sambalpur	Sri. Siba Narayan Panda	559807	2,71,870.00	Non-adjustment of provisional DCRG
27	47/17-18	1(a)	Sub-Treasury, Pipili	Prafulla Kumar Behera	109849	1,62,000.00	Un-adjustment provisional DCRG
28	48/17-18	1(a)	Sub-Treasury, Kakatpur	Sabyasachi Patra	555513	8,872.00	Excess payment of pension in the month of 07/17 and 08/17
		1(b)	Sub-Treasury, Kakatpur	Sri. Sabyasachi Patra	555513	4,42,793.00	Un-adjusted provisional CVP
				Sri. Sridhar Nayak	558815	1,37,660.00	Un-adjusted provisional CVP
1(c)	Sub-Treasury, Kakatpur	Sri. Sabyasachi Patra	555513	2,90,930.00	Un-adjusted provisional DCRG		
29	50/17-18	1(a)(v)	Sub-Treasury, Rairakhole	Sri. Debendranath Behera	106655	4,17,278.00	CVP paid without obtaining non drawal certificate of CVP
		1(a)(x)	Sub-Treasury, Rairakhole	Sri. Kishore Chandra Bir	511411	11,391.00	Non-adjustment provisional pension
		1(b)(i)	Sub-Treasury, Rairakhole	Sri. Pramod Kumar Pradhan	538487	26,241.00	Non-deduction of income tax
30	52/17-18	1(a)	Sub-Treasury, Satyabadi	Smt. Sarojini Mishra W/o B. Mishra	338019	5,282.00	Drawn after death
		1(b)	Sub-Treasury, Satyabadi	S.B. Bhol	550410	200.00	Less deduction of provisional pension
		1(c)	Sub-	S.K.	545178	1,030.00	DDO informed

			Treasury, Satyabadi	Narendra			excess payment but Sub- Treasury Officer not deducted
		1(d)	Sub- Treasury, Satyabadi	Sisula Pradhan W/o Late Sudarshan Pradhan	512926	21,879.00	Less deduction of provisional pension
31	53/17-18	1(a)	Special Treasury Panposh	Late Taresia	16019	14,669.00	Drawal after death
				Late S.M. Satapathy	17414	11,997.00	Drawal after death
		1(c)	Special Treasury Panposh	Late Sabita Mishra	17337	1,561.00	Non taking of R.P in 08/2017
		1(g)	Special Treasury Panposh	Smt. C. Karketta	560875	100.00	Less taking of provisional pension
32	56/17-18	1(a)	Special Treasury, Khurda	Krupasindhu Swain	550463	20,298.00	Less deduction of CVP by Treasury
33	57/17-18	1(b)(i)	Special Treasury No.-I, Bhubaneswar	T. Mohapatra	1017104412	7,767.00	Non recovery of excess paid salary
		1(b)(ii)	Special Treasury No.-I, Bhubaneswar	Sri. Ananda Ranjit	561399	3,744.00	Non recovery of excess paid salary
		1(b)(iii)	Special Treasury No.-I, Bhubaneswar	R.C. Behera	562269	5,954.00	Non recovery of excess paid salary
		1(c)(i)	Special Treasury No.-I, Bhubaneswar	Late C.L. Dei	74380	11,884.00	Payment after death
34	60/17-18	1(g)	Special Treasury, Berhampur	B.K. Molena	563322	6,814.00	Non-recovery of excess paid salary
35	62/17-18	1(c)	Sub- Treasury, Kantamal	Sri. Ananta Barik	106378	37,596.00	Sub-Treasury Officer paid full pension without deduction CVP
		1(d)	Sub- Treasury, Kantamal	G. Choudhury	108227	13,068.00	Sub-Treasury Officer paid full pension without deduction CVP
		1(e)	Sub- Treasury, Kantamal	N. Panda	114164	22,376.00	Pension paid upto 09/17 after deducting Provisional

							Pension but in PPO noted in 09/17 resulting in double dawal
36	68/17-18	1(a)	District Treasury, Sundargarh	N.N. Naik	101731	50,000.00	Proper drawn was less taken at the time of 1 st payment
		1(g)	District Treasury, Sundargarh	J.R. Mochhi	524062	30.00	Less taking of Provisional Pension.
37	71/17-18	1(c)	Sub-Treasury, M.Rampur	Smt. Lalita Majhi W/o Late Lokanath Majhi	17820	1,33,400.00	Un-adjusted provisional DCRG
		1(d)	Sub-Treasury, M.Rampur	Sri. Kshira Sagar Nayak	108799	19,1662.00	Un-adjusted provisional CVP
				Sri. Baladev Patra	111997	1,89,215.00	Un-adjusted provisional CVP
		1(e)	Sub-Treasury, M.Rampur	Smt. Sayanta Gadatia W/o Late Gangaram Gadatia	16351	1,30,000.00	Un-adjusted provisional DCRG
38	72/17-18	1(d)	Sub-Treasury, Jaipatna	Sri. Ganapati Bhangra Majhi	111919	2,10,000.00	Un-adjusted provisional DCRG
39	73/17-18	1(b)	District Treasury, Angul	Smt. Bharati Dash W/o Late Manas Ranjan Dash	562500	32,157.00	Less deduction of provisional family pension
		14	District Treasury, Angul	Sri. Mukta Manjari Gornaik, Clerk	--	9,000.00	Non recovery of festival advance
40	74/17-18	1(a)	District Treasury, Mayurbhanj	Sri. Kalicharan Sethi	556779	1,962.00	Excess given in arrear T.I.
		1(b)	District Treasury, Mayurbhanj	Smt. Januna Purty	561432	3,490.00	Excess pay drawn
		1(e)	District Treasury, Mayurbhanj	Smt. Subasini Pradhan W/o Late Nirmala Chandra Pradhan	535817	7,390.00	Wrong drawal statement
41	76/17-18	1(d)	Sub-Treasury, Karanjia	Sri. Nandiram Kuldi	553144	6,648.00	5% pension in contrary to the and in of the Panchayati Raj Deptt.

		1(f)	Sub-Treasury, Karanja	Sri. Ghanashyam Mohanty	112122 AEI	10,911.00	Double payment of January-2017
		9	Sub-Treasury, Karanja	Sri. Sunil Kumar Naik	--	404.00	Excess payment of arrear D.A
42	79/17-18	1(a)	District Treasury, Deogarh	Sri. Kishore Chandra Dalbehera	552854	12,296.00	Less adjustment of provisional pension.
43	80/17-18	1(b)	Sub-Treasury, Basudevpur	Smt. Sabita Dalai W/o Late Krushna Chandra Dalai	17723 AF	20,269.00	Non adjustment provisional pension for the month of July-2015 and Aug-15
		1(e)	Sub-Treasury, Basudevpur	Sri. Kanhu Ch. Mohanty	96099 AEI	1,32,940.00	Paid without obtaining drawal certificate from PSA/DDO
				Sri. Sashadhar Patra	111365	1,92,723.00	Paid without obtaining drawal certificate from PSA/DDO
				Sri. Nichakar Mohanty	11138	2,29,498.00	Paid without obtaining drawal certificate from PSA/DDO
		1(i)	Sub-Treasury, Basudevpur	Smt. Bedamati Behera	17918	28,430.00	Non exhibition of provisional pension in the provisional drawal certificate
		1(j)	Sub-Treasury, Basudevpur	Smt. Basanti Mallik	17130 AEI	3,381.00	Non exhibition of provisional pension in the provisional drawal certificate
44	81/17-18	1(c)	Sub-Treasury, Hindol	Smt. Sartuk Nayak	529790	37,608.00	Non deduction of commutation value of pension
45	82/17-18	1(d)	District Treasury, Bhadrak	Sri. Damodar Behera	567977	14,883.00	Non reflection of monthly pension for the month of 02/17 in non drawal certificate.
		1(e)	District Treasury, Bhadrak	Dr. Rabindra Barik	560282	31,000.00	Due to taking in correct amount of provisional pension
		1(f)	District	Sri.	113737	15,390.00	Non adjusting of

			Treasury, Bhadrak	Manmohan Sahu			provisional pension drawn
		1(j)	District Treasury, Bhadrak	Sk. Md. Farraque	565398	7,573.00	Non adjusting of provisional pension
46	83/17-18	1(e)	Sub- Treasury, Tihidi	Smt. Ushamani Mallik W/o Late Rabinarayan Mallik	15199 AF	35,684.00	Non reflection in provisional drawal statement
47	84/17-18	1(c)	District Treasury, Kendrapara	Sri. Basanta Kumar Sahoo	113590	1,66,248.00	Un-adjusted provisional CVP
48	86/17-18	1(a)	Sub- Treasury, Chandbali	Smt. A. Patra W/o Late P. Patra	16942	1,368.00	Less deduction of Provisional Pension
49	92/17-18	1(a)	District Treasury, Gajapati	Smt. Mana Mohini Bhuyan	113483	73,590.00	Less taken of arrear Provisional Pension.
		1(e)	District Treasury, Gajapati	P.C. Pradhan	113803	4,182.00	Less taken Provisional Pension
50	93/17-18	1(g)	Sub- Treasury, Tirtol	Smt. S.C Pattanik W/o Late P.C. Mall	17128	1,824.00	Excess drawn in 11/2017
51	99/17-18	1(a)	District Treasury, Nayagarh	Smt. Rasnar Begum W/o Late Mir Rosen	177394 AF	800.00	Excess drawal in the month of June-2011
		1(c)	District Treasury, Nayagarh	Sri. Sankari Nayak	568217	2,000.00	Less adjustment of provisional pension
		8	District Treasury, Nayagarh	M.A Khan, Peon	--	214.00	Excess payment of arrear on pay and allowance
52	100/17-18	1(a)	District Treasury, Rayagada	Sri. Sibaram Panda	564571	2,700.00	Less deduction of provisional pension
		1(b)	District Treasury, Rayagada	Sri. Trinath Panigrahi	114677	367.00	Less deduction of provisional pension
		1(d)	District Treasury, Rayagada	Sri. Sugriba Gouda	567778	20,230.00	Non deposit of outstanding recovery amount from DCRG
				Sri. Kalicharan Panigrahi	560791	15,047.00	Non deposit of outstanding recovery amount from DCRG
				Sri	567059	18,435.00	Non deposit of

				Narasingha Panda			outstanding recovery amount from DCRG
				Sri. Khirod Ch. Das	563329	67,463.00	Non deposit of outstanding recovery amount from DCRG
53	101/17-18	8	Special Treasury Jeypore	Sri. Lokanatho Patro	--	92,190.00	Excess payment on RACP arrear pay and allowances
Total						94,87,514.00	

APPENDIX-IV

**Undrawn Pension/Unauthorized retention of closed PPOs
(Referred to in para 3.4.2)**

Sl. No	I.R. No.	Paras	Dist. Try/Spl.Try/ Sub-Try	Name of the Pensioners	PPO No.	Undrawn Pension Since
1	02/17-18	1(d)	Sub-Treasury Tangi	B.D.Paikray	3847 CF	07.12.2010
				U.N.Biswal	24769 TPS	29.10.2015
				K.K.Khandayatray	15834 SF	28.06.2016
				C.Dei	59550 SF	09.04.2016
				C.Pradhan	333468 LPR	29.10.2015
				P.L.Pradhan	66090 SF	04.03.2011
				M.Pradhan	64020 LPR	05.11.2011
				R.N.Mohapatra	71921 LPR	02.02.2012
				S.K.Mohanty	36587 SF	03.02.2010
				B.Dei	2848 CE	10.03.2011
				G.B.Routray	37189 FPS	08.02.2008
				A.Singh	57326 SF	01.02.2013
				S.Khandutray	10528 TPS	02.11.2011
				P.Samantray	309981 LPR	02.11.2011
				T.Naik	84838 WB	04.03.2011
				H.K.Paikray	58093 LPR	29.03.2012
				L.Bewa	9276 P	02.12.2008
				S.Devi	9973 P	10.07.2009
				N.Pattnaik	100895 LPR	10.03.2010
				B.Dei	11070 P	04.11.2011
S.Devi	4112 CE	10.07.2009				
K.Dei	70280 SF	04.03.2011				
K.Samantray	3803 AF	08.06.2011				
K.Devi	38959 SF	19.03.2011				
2	17/17-18	1(ii)	Sub-Treasury Balimela	--	509697	08.03.2013
3	47/17-18	1(b)	Sub-Treasury Pipili	Smt. Malati Dei	522017	11/2016
4	84/17-18	1(e)	District Treasury Kendrapara	Niranjan Rout	312072	--
				Ghanashyam Parida	69741	--
				Puspita Das	42643	--

APPENDIX-V

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

Sl. No.	Inspection Report No.	Treasury Names	Unused/Damaged (In Rs.)	Total value of Stamps (In Rs.)
1	04/17-18	Sub-Treasury, Narasinghpur		2,18,67,394.00
2	05/17-18	Sub-Treasury, Baramba		1,75,36,548.00
3	06/17-18	Sub-Treasury, Tigira		1,44,65,216.00
4	07/17-18	Sub-Treasury, Athgarh		32,16,684.00
5	08/17-18	District Treasury, Khurda		1,18,41,33,019.00
6	11/17-18	District Treasury, Koraput		1,06,207,615.00
7	12/17-18	Sub-Treasury, Borrigumma	36,475.00	2,47,14,495.00
8	14/17-18	Sub-Treasury, Banki		2,05,44,354.00
9	15/17-18	Sub-Treasury, Pottangi		19,68,650.00
10	16/17-18	District Treasury, Malkangiri		13,51,50,197.00
11	17/17-18	Sub-Treasury, Balimela		7,58,923.00
12	18/17-18	District Treasury, Cuttack	16,18,62,898.00	66,62,78,529.00
13	21/17-18	Special Treasury, Cuttack	1,42,063.00	1,95,69,021.00
14	22/17-18	District Treasury, Keonjhar	51,46,232.00	27,66,39,741.00
15	23/17-18	District Treasury, Nuapada	33,078.00	18,92,72,370.00
16	24/17-18	District Treasury, Nawarangpur	59,999.00	4,27,51,21,770.00
17	26/17-18	Sub-Treasury, Barbil		7,35,50,748.00
18	29/17-18	Sub-Treasury, Anandpur		9,25,35,439.00
19	30/17-18	District Treasury, Bargarh	1,76,01,339.00	25,66,92,728.00
20	31/17-18	District Treasury, Balasore	44,500.00	80,15,92,390.00
21	32/17-18	Sub-Treasury, Nilagiri		3,69,39,785.00
22	33/17-18	District Treasury, Jharsuguda	48,51,747.00	12,74,36,533.00
23	34/17-18	Sub-Treasury, Jaleswar		5,15,76,483.00
24	37/17-18	District Treasury, Bolangir	61,150.00	21,28,21,133.00
25	38/17-18	Sub-Treasury, Patnagarh	22,84,783.00	4,59,40,228.00
26	40/17-18	Sub-Treasury, Kantabanji		1,59,03,273.00
27	41/17-18	District Treasury, Jajpur	6,46,768.00	20,42,13,098.00
28	43/17-18	District Treasury, Sonapur		3,49,21,527.00
29	45/17-18	Special Treasury, Jajpur Road	9,41,004.00	10,50,38,288.00
30	46/17-18	District Treasury, Sambalpur	83,800.00	35,96,79,871.00
31	50/17-18	Sub-Treasury, Rairakhol		2,38,52,892.00
32	53/17-18	Special Treasury, Panposh	1,72,85,400.00	37,18,17,660.00
33	54/17-18	District Treasury, Puri		46,29,17,864.00
34	56/17-18	Special Treasury, Khurda		11,82,69,449.00
35	58/17-18	District Treasury, Kandhamal	7,66,523.00	1,46,24,305.00
36	60/17-18	Special Treasury, Berhampur		71,17,30,287.00
37	61/17-18	District Treasury, Boudh	1,31,64,355.00	5,15,37,226.00
38	67/17-18	District Treasury, Kalahandi	1,45,484.00	30,96,70,496.00

39	68/17-18	District Treasury, Sundargarh	42,22,493.00	10,82,10,457.00
40	73/17-18	District Treasury, Angul	18,83,59,553.00	25,06,07,289.00
41	74/17-18	District Treasury, Mayurbhanj	8,96,580.00	29,01,78,189.00
42	76/17-18	Sub-Treasury, Karanjia	1000.00	30349268.00
43	77/17-18	Sub-Treasury, Rairangpur		6,08,65,906.00
44	78/17-18	District Treasury, Dhenkanal	15,92,121.00	8,36,45,076.00
45	79/17-18	District Treasury, Deogarh	5,551.00	6,56,36,740.00
46	81/17-18	Sub-Treasury, Hindol	9,976.00	3,54,62,253.00
47	82/17-18	District Treasury, Bhadrak		6,89,14,997.00
48	84/17-18	District Treasury, Kendrapara		11,82,23,541.00
49	90/17-18	District Treasury, Ganjam, Chhatrapur	26,56,110.00	11,97,25,548.00
50	91/17-18	District Treasury, Jagatsinghpur	61,30,924.00	12,28,47,782.00
51	92/17-18	District Treasury, Gajapati	34,67,634.00	10,31,74,763.00
52	95/17-18	Sub-Treasury, Ranpur	48,435.00	1,02,28,629.00
53	96/17-18	Sub-Treasury, Bissam Cuttack		19,78,281.00
54	98/17-18	Sub-Treasury, Dasapalla	2,72,971.00	2,58,50,115.00
55	99/17-18	District Treasury, Nayagarh	1,27,610.00	14,24,59,589.00
56	100/17-18	District Treasury, Rayagada	17,78,963.00	19,24,28,238.00
57	101/17-18	Special Treasury, Jeypore	88,05,000.00	7,51,65,120.00
Total: -			44,35,32,519.00	13,34,66,59,010.00

APPENDIX-VI

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

Sl. No.	Inspection Report No.	Paras	Dist. Try./Spl. Try./Sub-Try.
1	04/2017-18	2(b)	Sub-Treasury, Narasinghpur
2	05/2017-18	2(b)	Sub-Treasury, Baramba
3	06/2017-18	2(a)	Sub-Treasury, Tigiria
4	08/2017-18	2(a)(i)	District Treasury, Khurda
5	12/2017-18	1(a)(i)	Sub-Treasury, Borigumma
6	14/2017-18	2(a)	Sub-Treasury, Banki
7	15/2017-18	2(a)(i)	Sub-Treasury, Pottangi
8	29/2017-18	2(c)	Sub-Treasury, Anandpur
9	31/2017-18	2(a)(i)	District Treasury, Balasore
10	32/2017-18	2(a)(i)	Sub-Treasury, Nilagiri
11	33/2017-18	2(i)	District Treasury, Jharsuguda
12	41/2017-18	2(a)	District Treasury, Jajpur
13	51/2017-18	2(a)	Sub-Treasury, Burla
14	61/2017-18	2(a)(i)	District Treasury, Boudh
15	73/2017-18	2(a)	District Treasury, Angul
16	76/2017-18	2(a)	Sub-Treasury, Karanjia
17	78/2017-18	2(a)	District Treasury, Dhenkanal
18	81/2017-18	2(i)	Sub-Treasury, Hindol
19	84/2017-18	2(a)	District Treasury, Kendrapara
20	95/2017-18	2(a)	Sub-Treasury, Ranpur
21	96/2017-18	2(a)	Sub-Treasury, Bissam Cuttack
22	101/2017-18	2(ii)	Special Treasury Jeypore

APPENDIX-VII

**Retention of huge balance under 8443-Civil Deposit-800-Other Deposit
(Referred to in para 3.8)**

Sl. No.	Inspection Report No.	Treasury Names	Balance (In Rs.)
1	08/17-18	District Treasury, Khurda	3,61,83,670.00
2	12/17-18	Sub-Treasury, Borrigumma	16,626.00
3	14/17-18	Sub-Treasury, Banki	15,57,350.00
4	16/17-18	District Treasury, Malkangiri	12,87,098.00
5	17/17-18	Sub-Treasury, Balimela	67,323.00
6	19/17-18	Sub-Treasury, Dabugaon	32,824.00
7	21/17-18	Special Treasury, Cuttack	8,70,90,566.00
8	23/17-18	District Treasury, Nuapada	47,42,127.00
9	24/17-18	District Treasury, Nawarangpur	1,37,68,991.00
10	28/17-18	Sub-Treasury, Sohella	1,17,408.00
11	30/17-18	District Treasury, Bargarh	5,29,993.00
12	31/17-18	District Treasury, Balasore	1,92,01,291.00
13	32/17-18	Sub-Treasury, Nilagiri	8,900.00
14	33/17-18	District Treasury, Jharsuguda	12,81,987.00
15	37/17-18	District Treasury, Bolangir	82,88,610.00
16	41/17-18	District Treasury, Jajpur	27,36,810.00
17	43/17-18	District Treasury, Sonapur	36,60,130.00
18	45/17-18	Special Treasury, Jajpur Road	13,47,600.00
19	46/17-18	District Treasury, Sambalpur	7,82,83,900.00
20	50/17-18	Sub-Treasury, Rairakhol	2,11,828.00
21	54/17-18	District Treasury, Puri	65,64,820.00
22	56/17-18	Special Treasury Khurda	4,79,20,001.00
23	61/17-18	District Treasury, Boudh	11,90,153.00
24	67/17-18	District Treasury, Kalahandi	1,60,94,396.00
25	68/17-18	District Treasury, Sundargarh	16,29,695.00
26	74/17-18	District Treasury, Mayurbhanj	1,21,64,246.00
27	75/17-18	Sub-Treasury, Bahalda	29,578.00
28	82/17-18	District Treasury, Bhadrak	3,48,789.00
29	92/17-18	District Treasury, Gajapati	53,09,320.00
30	94/17-18	Sub-Treasury, Balikuda	53.00
31	99/17-18	District Treasury, Nayagarh	34,63,991.00
Total			35,51,30,074.00

APPENDIX-VIII

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

Sl. No.	Inspection Report No.	Paras	Dist. Try./Spl. Try./Sub-Try.
1	08/2017-18	6	District Treasury, Khurda
2	11/2017-18	8	District Treasury, Koraput
3	16/2017-18	10	District Treasury, Malkangiri
4	18/2017-18	12	District Treasury, Cuttack
5	21/2017-18	5	Special Treasury Cuttack
6	22/2017-18	5	District Treasury, Keonjhar
7	23/2017-18	5	District Treasury, Nuapada
8	30/2017-18	10	District Treasury, Bargarh
9	31/2017-18	6	District Treasury, Balasore
10	33/2017-18	5	District Treasury, Jharsuguda
11	37/2017-18	8	District Treasury, Bolangir
12	41/2017-18	7	District Treasury, Jajpur
13	43/2017-18	7	District Treasury, Sonapur
14	46/2017-18	9	District Treasury, Sambalpur
15	53/2017-18	9	Special Treasury Panposh
16	54/2017-18	5	District Treasury, Puri
17	56/2017-18	5	Special Treasury Khurda
18	73/2017-18	5	District Treasury, Angul
19	78/2017-18	5	District Treasury, Dhenkanal
20	79/2017-18	13	District Treasury, Deogarh
21	82/2017-18	6	District Treasury, Bhadrak
22	84/2017-18	5	District Treasury, Kendrapara
23	90/2017-18	5	District Treasury, Ganjam, Chhatrapur
24	91/2017-18	5	District Treasury, Jagatsinghpur
25	92/2017-18	5	District Treasury, Gajapati
26	99/2017-18	5	District Treasury, Nayagarh
27	100/2017-18	5	District Treasury, Rayagada
28	101/2017-18	5	Special Treasury Jeypore

APPENDIX-IX

**Irregular honouring of A.C Bill.
(Referred to in para 3.10)**

Sl. No.	I R No.	Para No.	Dist. Try./Sub-Try./Spl. Try	Bill No./date	No. of A.C. Bills	Value (in Rs.)
1	16/17-18	8(i)	District Treasury, Malkangiri	43-45/04.08.2016	03	80,000.00
				58-60/05.10.2016	03	16,34,604.00
				61-62/21.10.2016	02	3,65,000.00
				69-70/05.12.2016	02	6,75,426.00
				96-97/20.02.2017	02	9,44,645.00
				06-07/11.05.2017	02	4,05,000.00
2	21/17-18	7	Special Treasury Cuttack	17-20/07.06.2016	04	1,20,000.00
3	24/17-18	5	District Treasury, Nawarangpur	121-122/24.03.2017	02	48,440.00
				21-22/16.06.2016	02	49,000.00
4	30/17-18	6	District Treasury, Baragarh	85/06.12.2016	01	7,11,756.00
5	34/17-18	9	Sub-Treasury Jaleswar	61-62/03.08.2015	02	55,000.00
6	37/17-18	6	District Treasury, Bolangir	262/10.03.2017	01	40,000.00
				161/07.08.2016	01	10,000.00
				284/03.11.2016	01	10,000.00
				300/07.11.2017	01	10,000.00
				157/17.08.2016	01	10,000.00
				288/03.11.2016	01	10,000.00
				25/12.05.2017	01	20,000.00
7	38/17-18	5	Sub-Treasury Patnagarh	14-15/07.05.2016	02	30,000.00
				16-17/09.05.2016	02	30,000.00
				75-76/08.12.2016	02	30,000.00
				107-108/10.02.2017	02	30,000.00
8	40/17-18	5	Sub-Treasury Kantabanji	18-21/29.08.2015	03	1,00,000.00
				58-60/15.01.2016	03	90,000.00
				65-70/15.02.2016	06	1,80,000.00
				79-80/03.03.2016	02	50,000.00
				81-82/03.03.2016	02	49,300.00
				38-39/15-09-2016	02	60,000.00
				52-55/14.10.2016	04	1,20,000.00

				83-84/05.02.2017	02	9,943.00
				92-109/12.03.2017	18	5,55,347.00
				112-114/13.03.2017	03	48,100.00
				119-122/14.03.2017	04	16,247.00
				16-18/12.06.2017	03	6,408.00
				20-21/22.06.2017	02	9,978.00
				18-21/29.08.2015	04	1,00,000.00
				34/25.10.2015	01	30,000.00
9	45/17-18	6	Special Treasury Jajpur Road	62-63/18.02.2017	02	50,000.00
				13/12.07.2017	01	16,370.00
				22/17.07.2017	01	17,500.00
10	46/17-18	5	District Treasury, Nayagarh	71-74/24.07.2016	04	3,46,480.00
				100-101/21.09.2016	02	2,00,000.00
				174-176/20.12.2016	03	3,00,000.00
				235-237/06.03.2017	03	7,00,000.00
				243-246/06.03.2017	04	7,00,000.00
				256-260/10.03.2017	05	4,62,740.00
				261-263/10.03.2017	03	3,00,000.00
				07-10/08.04.2017	10	2,60,372.00
				67-68/	02	1,01,240.00
				81-82/	02	1,03,480.00
				118-119/	02	1,07,480.00
11	54/17-18	6	District Treasury, Puri	87/21.09.2016	01	50,000.00
				88/21.09.2016	01	20,000.00
				90/21.09.2016	01	50,000.00
				91/21.09.2016	01	50,000.00
12	57/17-18	5(b)	Special Treasury No.- I, Bhubaneswar	49/21.09.2017	01	42,300.00
				47/21.09.2017	01	2,00,000.00
				48/21.09.2017	01	2,00,000.00
13	68/17-18	5(a)	District Treasury, Sundargarh	164-165/25.01.2017	02	55,116.00
				201-202/13.03.2017	02	51,000.00
				10-11/23.04.2017	02	91,859.00
				02/16.11.2016	01	12,943.00
				03/16.11.2016	01	48,703.00
				144/17.12.2016	01	4,835.00

				146/17.12.2016	01	42,465.00
14	76/17-18	5	Sub-Treasury Karanjia	71-72/10.11.2016	02	38,720.00
				122-124/10.02.2017	03	90,000.00
				89-90/11.12.2016	02	40,000.00
15	82/17-18	5	District Treasury, Bhadrak	48/26.07.2016	01	30,000.00
				49/26.07.2016	01	14,000.00
				38/03.07.2016	01	1,69,842.00
				39/12.07.2016	01	1,81,071.00
				40/12.07.2016	01	28,319.00
				42/24.07.2016	01	25,250.00
				44/25.07.2016	01	2,03,189.00
16	96/17-18	6	Sub-Treasury Bissam Cuttack	35/	01	4,080.00
				32/	01	5,000.00
				93/	01	5,000.00
17	100/17-18	7	District Treasury, Rayagada	36-37/15.12.2016	02	9,870.00
				533-536/	04	5,21,790.00
				612/	01	1,00,000.00
				90/10.03.2017	01	30,000.00
				59/2016-17	01	2,785.00
				91/2016-17	01	5,000.00
				94/2016-17	01	28,000.00
				95/2016-17	01	16,727.00
Total						1,28,77,720.00

APPENDIX – X

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

Sl. No.	I.R No.	Paras	Dist Try/Spl Try	Month	Actual date of submission	No of days delayed
1	08/17-18	8	District Treasury Khurda	07/2016	17.08.2016	02 days
				08/2016	17.09.16	02 days
				02/2017	17.03.17	02 days
2	11/17-18	11	District Treasury Koraput	03/2016	20.4.16	05 days
				07/2016	17.8.16	02 days
				08/2016	16.9.16	01 days
				10/2016	19.11.16	04 days
				11/2016	20.12.16	05 days
				12/2016	21.2.17	36 days
				01/2017	28.2.17	13 days
02/2017	17.3.17	02 days				
3	23/17-18	12	District Treasury Nuapada	03/2016	30.06.16	75 days
				04/2016	29.06.16	45 days
				05/2016	30.06.16	15 days
				06/2016	15.08.16	31 days
				07/2016	02.09.16	18 days
				08/2016	28.09.16	13 days
				09/2016	15.11.16	31 days
				10/2016	16.11.16	1 day
				12/2016	24.03.17	69 days
				01/2017	02.05.17	77 days
				02/2017	6.5.17	51 days
03/2017	06.05.17	21 days				
4	30/17-18	14	District Treasury Baragarh	12/2016	21.01.17	06 days
				01/2017	16.02.17	01 day
				02/2017	16.03.17	01 day
				03/2017	17.04.17	02 days
				04/2017	19.05.17	04 days
5	31/17-18	07	District Treasury Balasore	05/2016	01.07.16	16 days
				06/2016	21.07.16	6 days
				07/2016	08.09.16	24 days
				08/2016	24.10.16	39 day
				09/2016	24.10.16	09 days
				10/2016	21.12.16	36 days
				11/2016	26.12.16	11 days
				12/2016	27.01.17	12 days
03/2017	28.04.17	13 days				
6	33/17-18	09	District Treasury Jharsuguda	06/2016	21.07.16	06 days
				07/2016	18.08.16	03 days
				03/2017	21.04.17	06 days
				04/2017	16.05.17	01 day
7	37/17-18	10	District Treasury Bolangir	05/2016	18.06.16	03 days
				06/2016	01.08.16	17 days
				07/2016	01.09.16	17 days
				10/2016	7.12.16	22 days
				03/2017	18.04.17	2days

8	43/17-18	09	District Treasury Sonepur	04/2016	20.05.2016	05 days
				05/2016	12.07.2016	27 days
				06/2016	25.07.2016	10 days
				07/2016	17.08.2016	02 days
9	45/17-18	12	Special Treasury Jajpur Road	04/2017	25.5.2017	10 days
				09/2016	27.10.2016	12 days
				07/2016	22.8.2016	7 days
10	46/17-18	12	District Treasury Sambalpur	06/2016	18.07.2016	03 days
				07/2016	18.08.2016	03 days
				08/2016	27.09.2016	12 days
				10/2016	18.11.2016	03 days
				11/2016	17.12.2016	02 days
05/2017	22.06.2017	07 days				
11	53/17-18	11	Special Treasury Panposh	07/2017	18.09.2017	34 days
12	56/17-18	07	Special Treasury Khurda	05/2017	03.07.2017	18 days
13	57/17-18	07	Special Treasury No.I, Bhubaneswar	02/2017	01.05.2017	47 days
14	60/17-18	08	Special Treasury Berhampur	07/2016	02.09.2016	18 days
15	68/17-18	12	District Treasury Sundargarh	03/2017	20.04.2017	05 days
16	73/17-18	12	District Treasury Angul	09/2016	25.10.2016	10 days
				03/2017	19.04.2017	04 days
				04/2017	17.05.2017	02 days
17	79/17-18	05	District Treasury Deogarh	05/2017	20.06.2017	05 days
				09/2017	27.10.2017	12 days
18	82/17-18	07	District Treasury Bhadrak	05/2017	22.06.2017	07 days
19	92/17-18	12	District Treasury Gajapati, Parlakhamundi	05/2017	24.06.2017	09 days
20	100/17-18	11	District Treasury Rayagada	01/2017	23.02.17	08 days
				05/2017	23.06.17	08 days
				06/2017	19.07.17	04 days
				07/2017	18.08.17	03 days
				08/2017	21.09.17	06 days
				09/2017	23.10.17	08 days
				10/2017	22.11.17	07 days
				11/2017	22.12.17	07 days
12/2017	29.01.18	14 days				
21	101	07	Special Treasury Jeypore	09/2017	18.10.2017	03 days
				10/2017	10.01.2018	56 days
				11/2017	10.01.2018	26 days

APPENDIX – XI

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

Sl. No.	I R No.	Para No.	Dist. Try./Sub-Try./Spl. Try
1	11/2017-18	4(a)	District Treasury, Koraput
2	16/2017-18	6(c)	District Treasury, Malkangiri
3	18/2017-18	4(b)	District Treasury, Cuttack
4	22/2017-18	4(f)	District Treasury, Keonjhar
5	23/2017-18	4(e)	District Treasury, Nuapada
6	24/2017-18	4(c)	District Treasury, Nawarangpur
7	28/2017-18	3(d)	Sub-Treasury, Sohella
8	29/2017-18	4(f)	Sub-Treasury, Anandpur
9	31/2017-18	4(c)	District Treasury, Balasore
10	32/2017-18	4(c)	Sub-Treasury, Nilagiri
11	33/2017-18	4(d)	District Treasury, Jharsuguda
12	38/2017-18	4(b)	Sub-Treasury, Patnagarh
13	40/2017-18	4(e)	Sub-Treasury, Kantabanj
14	41/2017-18	4(c)	District Treasury, Jajpur
15	47/2017-18	3(c)	Sub-Treasury, Pipili
16	50/2017-18	4(c)	Sub-Treasury, Rairakhole
17	71/2017-18	3(d)	Sub-Treasury, M.Rampur
18	72/2017-18	3(c)	Sub-Treasury, Jaipatna
19	73/2017-18	4(c)	District Treasury, Angul
20	74/2017-18	4(b)	District Treasury, Mayurbhanj
21	77/2017-18	4(b)	Sub-Treasury, Rairangpur
22	78/2017-18	4(c)	District Treasury, Dhenkanal
23	79/2017-18	4(c)	District Treasury, Deogarh
24	80/2017-18	3(c)	Sub-Treasury, Basudevpur
25	81/2017-18	4(c)	Sub-Treasury, Hindol
26	82/2017-18	4(e)	District Treasury, Bhadrak
27	84/2017-18	4(c)	District Treasury, Kendrapara
28	86/2017-18	3(e)	Sub-Treasury, Chandbali
29	88/2017-18	3(g)	Sub-Treasury, Rajnagar
30	89/2017-18	3(a)	Sub-Treasury, Hinjilicut
31	90/2017-18	4(a)	District Treasury, Ganjam, Chhatrapur
32	91/2017-18	4(b)	District Treasury, Jagatsinghpur
33	92/2017-18	4(c)	District Treasury, Gajapati, Parlakhamundi
34	95/2017-18	4(c)	Sub-Treasury, Ranpur
35	96/2017-18	4(a)	Sub-Treasury, Bissam Cuttack
36	98/2017-18	5(d)	Sub-Treasury, Dasapalla
37	100/2017-18	4(d)	District Treasury, Rayagada

APPENDIX – XII

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

Sl. No.	Inspection Report No.	Para No.	Treasury Names
1	04/17-18	2(e)	Sub-Treasury, Narasinghpur
2	05/17-18	2(d)	Sub-Treasury, Baramba
3	06/17-18	2(d)	Sub-Treasury, Tigiria
4	07/17-18	2(iv)	Sub-Treasury, Athagarh
5	08/17-18	2(a)(ii)	District Treasury, Khurda
6	11/17-18	2(a)(i)	District Treasury, Koraput
7	12/17-18	1(a)(ii)	Sub-Treasury, Borigumma
8	14/17-18	2(b)	Sub-Treasury, Banki
9	16/17-18	4(a)(i)	District Treasury, Malkangiri
10	18/17-18	2(iii)	District Treasury, Cuttack
11	21/17-18	2(i)	Special Treasury, Cuttack
12	22/17-18	2(vi)	District Treasury, Keonjhar
13	23/17-18	2(iii)	District Treasury, Nuapada
14	24/17-18	2(a)(i)	District Treasury, Nawarangpur
15	29/17-18	2(h)	Sub-Treasury, Anandapur
16	30/17-18	2(i)	District Treasury, Bargarh
17	31/17-18	2(a)(ii)	District Treasury, Balasore
18	32/17-18	2(a)(ii)	Sub-Treasury, Nilagiri
19	33/17-18	2(ii)	District Treasury, Jharsuguda
20	37/17-18	2(i)	District Treasury, Bolangir
21	38/17-18	2(ii)	Sub-Treasury, Patnagarh
22	40/17-18	2(iii)	Sub-Treasury, Kantabanji
23	43/17-18	2(a)	District Treasury, Sonapur
24	45/17-18	2(a)	Special Treasury, Jajpur Road
25	46/17-18	2(a)	District Treasury, Sambalpur
26	50/17-18	2(c)	Sub-Treasury, Rairakhola
27	51/17-18	2(b)	Sub-Treasury, Burla
28	60/17-18	3(a)	Special Treasury, Berhampur
29	61/17-18	2(a)(ii)	District Treasury, Boudh
30	73/17-18	2(b)	District Treasury, Angul
31	74/17-18	2(a)	District Treasury, Mayurbhanj
32	76/17-18	2(b)	Sub-Treasury, Karanjia
33	77/17-18	2(ii)(b)	Sub-Treasury, Rairangpur
34	78/17-18	2(b)	District Treasury, Dhenkanal
35	79/17-18	2(c)	District Treasury, Deogarh
36	82/17-18	2(a)	District Treasury, Bhadrak
37	84/17-18	2(b)	District Treasury, Kendrapara
38	90/17-18	2(a)	District Treasury, Ganjam, Chatrapur
39	91/17-18	2(a)	District Treasury, Jagatsinghpur
40	92/17-18	2(a)	District Treasury, Gajapati, Parlakhamundi
41	99/17-18	2(c)	District Treasury, Nayagarh
42	100/17-18	2(a)	District Treasury, Rayagada
43	101/17-18	2(a)(iii)	Special Treasury Jeypore

APPENDIX – XIII

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

Sl. No.	Inspection Report No.	Para No.	Treasury Names
1	04/17-18	08	Sub-Treasury, Narasinghpur
2	05/17-18	08	Sub-Treasury, Baramba
3	10/17-18	06	Sub-Treasury, Mahanga
4	11/17-18	07	District Treasury, Koraput
5	12/17-18	06	Sub-Treasury, Borigumma
6	13/17-18	06	Sub-Treasury, Niali
7	16/17-18	09	District Treasury, Malkangiri
8	18/17-18	10	District Treasury, Cuttack
9	23/17-18	09	District Treasury, Nuapada
10	28/17-18	07	Sub-Treasury, Sohela
11	30/17-18	13	District Treasury, Bargarh
12	37/17-18	07	District Treasury, Bolangir
13	38/17-18	07	Sub-Treasury, Patnagarh
14	39/17-18	04	Sub-Treasury, Tusura
15	46/17-18	06	District Treasury, Sambalpur
16	51/17-18	5(a)	Sub-Treasury, Burla
17	62/17-18	10	Sub-Treasury, Kantamal
18	64/17-18	05	Sub-Treasury, Purusottampur
19	65/17-18	05	Sub-Treasury, Khallikote
20	76/17-18	13	Sub-Treasury, Karanjia
21	77/17-18	10	Sub-Treasury, Rairangpur
22	79/17-18	12	District Treasury, Deogarh
23	80/17-18	05	Sub-Treasury, Basudevpur
24	89/17-18	05	Sub-Treasury, Hinjilicut
25	90/17-18	13	District Treasury, Ganjam, Chatrapur
26	92/17-18	13	District Treasury, Gajapati, Parlakhamundi
27	100/17-18	12	District Treasury, Rayagada

APPENDIX – XIV

**Irregular Parking of 3 Months Old un-credited amount in Suspense Account
(Referred to in para 3.15)**

Sl. No.	Inspection Report No.	Para No.	Dist. Try/Spl. Try/Sub-Try.	Numbers of Transaction	Amount in Suspense Account (In Rs.)
1	08/17-18	9	District Treasury, Khurda	--	24,29,934.00
2	11/17-18	12	District Treasury, Koraput	332	40,34,873.00
3	16/17-18	14	District Treasury, Malkangiri	477	15,24,686.00
4	23/17-18	07	District Treasury, Nuapada	30	3,49,284.00
5	24/17-18	06	District Treasury, Nawarangpur	22	1,55,055.00
6	30/17-18	16	District Treasury, Bargarh	43	1,11,120.00
7	31/17-18	10	District Treasury, Balasore	143	3,09,288.00
8	33/17-18	16	District Treasury, Jharsuguda	--	3,11,671.00
9	37/17-18	15	District Treasury, Bolangir	46	2,30,548.00
10	41/17-18	10	District Treasury, Jajpur	--	3,64,930.00
11	43/17-18	11	District Treasury, Sonapur	82	2,11,600.00
12	45/17-18	13	Special Treasury, Jajpur Road	--	33,021.00
13	46/17-18	14	District Treasury, Sambalpur	1200	33,68,116.00
14	48/17-18	04	Sub-Treasury, Kakatpur		21,905.00
15	52/17-18	06	Sub-Treasury, Satyabadi	--	60,361.00
16	53/17-18	13	Special Treasury Panposh	59	1,73,422.00
17	54/17-18	13	District Treasury, Puri		3,66,905.00
18	55/17-18	04	Special Treasury No.-II, Bhubaneswar		20,13,72,761.00
19	56/17-18	09	Special Treasury, Khurda		16,88,492.00
20	57/17-18	09	Special Treasury No.-I, Bhubaneswar	52	28,51,447.00
21	58/17-18	08	District Treasury, Kandhamal	--	34,27,992.00
22	60/17-18	12	Special Treasury, Berhampur	4077	1,06,00,200.00
23	61/17-18	07	District Treasury, Boudh	--	38,73,261.00
24	64/17-18	07	Sub-Treasury, Purusottampur	03	8,990.00
25	67/17-18	08	District Treasury, Kalahandi	--	2,99,639.00
26	68/17-18	06	District Treasury, Sundargarh	--	57,50,137.00
27	70/17-18		Sub-Treasury, Junagarh	--	16,078.00
28	73/17-18	08	District Treasury, Angul	--	31,65,800.00
29	76/17-18	06	Sub-Treasury, Karanja	24	92,199.00
30	77/17-18	06	Sub-Treasury, Rairangpur	09	1,14,590.00
31	78/17-18	07	District Treasury, Dhenkanal	--	2,24,310.00
32	79/17-18	06	District Treasury, Deogarh	159	7,76,226.00
33	81/17-18	09	Sub-Treasury, Hindol	--	2,99,639.00
34	82/17-18	09	District Treasury, Bhadrak	506	15,59,492.00
35	84/17-18	09	District Treasury, Kendrapara	--	84,29,793.00
36	85/17-18	08	Sub-Treasury, Marshaghai	--	33,405.00
37	88/17-18	09	Sub-Treasury, Rajnagar	--	17,368.00
38	90/17-18	06	District Treasury, Ganjam, Chatrapur	--	62,59,380.00
39	91/17-18	07	District Treasury, Jagatsinghpur	--	7,26,808.00
40	92/17-18	06	District Treasury, Gajapati, Parlakhamundi	--	10,04,463.00
41	97/17-18	03	Sub-Treasury, Padmapur	04	16,190.00
42	98/17-18	08	Sub-Treasury, Dasapalla	--	17,690.00
43	99/17-18	11	District Treasury, Nayagarh	--	4,93,207.00
44	100/17-18	06	District Treasury, Rayagada	--	21,61,230.00
Total					26,93,37,506.00

APPENDIX- XV

**(N.P.S. Contribution)
(Referred to in para 3.16)**

I.R. No.	Para No.	Dist Try/Spl Try/ Sub-Try	Name	Design.	Arrear DA paid (in Rs.)	Period of Arrear DA	NPS contribution on due but not deducted (in Rs.)
03/17-18	4	Sub-Treasury, Jatni	Sri. Sujit Kumar Mallick	Jr. Clerk	2,817.00	07/16 to 11/16	282.00
04/17-18	11	Sub-Treasury, Narasinghpur	Sri. Laxmi Narayan Das	Peon	1,278.00	01/15 to 03/15	129.00
					1,275.00	07/15 to 09/15	129.00
					4,338.00	10/15 to 12/15	435.00
					4,488.00	12/15 to 09/16	449.00
					2,659.00	07/16 to 11/16	267.00
					1,756.00	01/16 to 04/16	176.00
31/17-18	5	District Treasury Balasore	Subasis Gharai .	ATO	8,624.00	7/16 to 11/16	862.00
			Debasis Nanda	Jr. Clerk	3,047.00	7/16 to 11/16	304.00
			Miss Rojalin Das	Jr. Clerk	2,868.00	7/16 to 11/16	287.00
			Kishor Ku Biswal	Jr. Clerk	2,975.00	7/16 to 11/16	298.00
			Debasis Sahoo	Jr. Clerk	2,975.00	7/16 to 11/16	298.00
			Jaynft Ku Singh	Jr. Clerk	2,576.00	7/16 to 11/16	258.00
			Pradeep Ku Dhal	Jr. Clerk	2,868.00	7/16 to 11/16	287.00
34/17-18	8	Sub-Treasury, Jaleswar	Sri. Chittaranjan Singh	Jr. Clerk	466.00	7/15	47.00
					962.00	8/15 to 9/15	96.00
					1,924.00	1/16 to 4/16	192.00
					560.00	7/16	56.00
					2,308.00	8/16 to 11/16	232.00

41/17-18	5	District Treasury Jajpur	Sridhar Dalai	ATO	5,112.00	7/16 to	510.00		
					3,512.00	11/16	352.00		
			Puspalata Nayak	Jr. Clerk	2,885.00	7/16 to	290.00		
						11/16			
			Nirupama Das	Jr. Clerk	2,885.00	7/16 to	290.00		
					11/16				
			Brahmananda Nath Sharma		2,800.00	7/16 to	280.00		
						11/16			
			Bdrinarayan Das	Jr. Clerk	543.00	7/16 to	54.00		
					2,240.00	11/16	224.00		
42/17-18	5	Sub-Treasury, Binjharpur	Bijay Ku. Panda	STO	4,336.00	1/16 to	432.00		
							2,168.00	7/16 to	216.00
								8/16	
					3,351.00	9/16 to	336.00		
						11/16			
			Babuli Hembram	Jr. Clerk	1,980.00	1/16 to	200.00		
						4/16			
44/17-18	3	Sub-Treasury, Sunkinda	Sri. Babulal Hembram	Jr. Clerk	2,885.00	07/16 to	288.00		
						11/16			
45/17-18	15	Special Treasury Jajpur Road	Smt. Smruti Ranjan Behera	Jr. Clerk	2,885.00	07/16 to	290.00		
						11/16			
62/17-18	7	Sub-Treasury, Kantamal	Sri. Gourang Ch. Behera	Sr. Clerk	3,160.00	07/16 to	315.00		
						11/16			
81/17-18	12	Sub-Treasury, Hindol	Sri. M.R Patra	Jr. Clerk	934.00	01/16 to	94.00		
								02/16	
					962.00	02/16 to	96.00		
						04/16			
			K.K. Puhan	Jr. Clerk	2,975.00	07/16 to	300.00		
						11/16			
85/17-18	10	Sub-Treasury, Marshaghai	Smt. Damayanti Hansda	Jr. Clerk	1443.00	01/16 to	144.00		
								04/16	
					495.00		50.00		
98/17-18	02	Sub-Treasury, Dasapalla	Sri. Gajendra Nayak	Jr. Clerk	1,924.00	01/16 to	192.00		
								04/16	
							1,120.00	07/16 to	112.00
						08/16			
					1,731.00	09/16 to	174.00		
						11/16			
Total					1,03,090.00		10,323.00		