



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

**Report on the Annual
Review on the working of
Treasuries in Odisha
2019-2020**

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PREFACE

The Accountant General (A&E), Odisha is entrusted with the responsibility of inspection of treasuries in the State. The review report on the working of treasuries every year comprising of matters arising from the monthly accounts rendered by the treasuries as also points raised in local inspection of Treasury records.

The review report is prepared in three parts:

Part-I Introductory Part.

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

Part-III Irregularities noticed during the Inspection of Treasuries.

I hope this compilation would guide the Government in taking appropriate steps to improve the functioning of Treasuries in the State.

**-Sd-
Accountant General (A&E), Odisha.**

Place: Bhubaneswar

Dated:/...../2021.

Report on the Annual Review on the working of Treasuries in ODISHA for the year 2019-20

Overview

01. 1439 Nos. of A.C Bills amounting to Rs.169.68 crore outstanding for settlement as on 31.03.2020 with A.C bills pending from as far back as 2003-04 **(Para 2.2)**
02. An amount of Rs.69.27 crore remained un-recoupled for Central Pension Vouchers submitted to CPAO, New Delhi during the year 2019-20 **(Para 2.3)**
03. Delay in rendition of Accounts **(Para 2.5)**
04. Non-submission of Annual Balance Certificate under deposit head of account and other heads of account **(Para 2.8)**
05. Retention of huge balance of Rs.16888 crore in the PL Accounts of Administrators found during the Inspection of 99 Treasuries/Sub-Treasuries/ Special Treasuries **(Para 2.9)**
06. 375 Inspection Reports and 1164 Paras are Outstanding for settlement as on 31.03.2020 **(Para 3.3)**
07. Excess payment of Pension and other retirement benefits amounting to Rs.50.06 lakh were noticed during inspection of Treasuries in 2019-20 **(Para 3.4)**
08. Unutilised stamps worth Rs.735 crore are retained in the Treasuries requiring utilisation **(Para 3.5)**
09. Rolling of unutilized funds of Rs.81.78 crore under 8443- Civil Deposit-800-Other Deposits **(Para 3.7)**

ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES IN ODISHA FOR THE YEAR 2019-20

PART-I

1. Introductory:

1.1 In the State of Odisha all financial transactions and accounting are carried out through Treasuries / Special 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 2019-20 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, 11 Special Treasuries (including Cyber Treasury, State Pension Treasury and Special Treasury New Delhi) 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 2014-15 to 2019-20 is as under-

Year	Sanctioned strength	Men-in position	Trained	Untrained
2014-15	918	665	490	175
2015-16	918	652	496	156
2016-17	918	686	501	185
2017-18	918	665	467	198
2018-19	918	626	446	180
2019-20	919	595	461	134

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

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

Sl. No.	Name of the District/Sub-Treasuries	Sanctioned strength	Men-in position
1	District Treasury Cuttack	49	32
2	District Treasury Bhadrak	18	9
3	District Treasury Nayagarh	14	7
4	Sub-Treasury Ranapur	5	2
5	Sub-Treasury Kantamal	6	2
6	District Treasury Balasore	33	13
7	Sub-Treasury Purusottampur	6	3

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. In almost all the Treasuries men in position is less in comparison to volume of work per person. 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 District/Sub-Treasuries	Sanctioned Strength	Men-in Position	Total Volume of work	Volume of work per employee
1	Sub-Treasury, Tigiria	6	5	3211	642
2	Sub-Treasury, Karanjia	8	7	71925	10275
3	District Treasury, Balasore	33	13	177522	13656

It would be seen from the above table that while the volume of work dealt with by one employee at Sub-Treasury, Tigiria was only 642 cases in a year, the corresponding number was as high as 13656 cases at District Treasury, Balasore.

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 2019-20 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 2019-20 has become nil at the close of the year. But submission of initial accounts by Treasuries in such incomplete manner failed to present a true and fair view of the Accounts of the State and the chances of fraudulent drawals from the Treasuries cannot be ruled out.

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

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

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

It was, however, noticed that as many as 1439 nos. of A.C Bills, amounting to Rs.16967 lakhs were pending for adjustment till March 2020. A statement containing list of outstanding AC Bills Treasury-wise and year-wise is exhibited in **Annexure C(i)** and **C(ii)** respectively. These pendency's were as old as 2003-04 which indicated that codal procedure were not being followed by the respective Treasuries.

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

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

Sl. No.	Name of the District/ Special Treasuries	No. of A.C Bills	Outstanding balance (in Rs. Lakh)
1.	Balasore	46	1095.20
	Bhadrak	26	706.87
2.	Bhubaneswar Special-II	12	1664.21
3.	Cuttack	160	1860.28
4.	Mayurbhanj	30	969.48

The lack of follow-up could be judged from the fact that one long pending A.C Bill relating to District Treasury Mayurbhanj amounting to Rs.11000/- had been outstanding since 2003-04.

2.3 Outstanding pension claims on CPAO New Delhi: -

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

However, during review, it was observed that an amount of Rs.6927.30 lakh remained un-recouped for central pension vouchers submitted to CPAO, New Delhi during the year 2019-20.

Similarly, amount pending with Railways and Defenceare Rs.20.99 lakh and Rs.397.97 lakh respectively during the year 2019-20. The quantum of pension vouchers remaining un-recouped is shown in **Annexure – 'D'**.

2.4 Non-submissions of Schedules/Challans in support of GPF 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 2019-20, Fifteen 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.26.79 lakh, involving 33 Challans, in respect of Provident Fund Advances. Instances of such cases noticed during the period of report are placed in **Annexure-E**.

2.5 Delay in rendition of Accounts.

As per provisions of SR-33 of OTC vol-1, a complete list of treasury accounts should be rendered to Pr. A.G on prescribed dates. A review of the position of submission of monthly accounts by the Treasuries, during the year 2019-20, revealed that despite several instructions, late submission of accounts continued to prevail in the Treasuries during 2019-20. Average delay ranged from 1 to 27 days in respect of 1st and 2nd List of Account.

It was seen that there was delay in submission of either first or Second list of Accounts by most of the Treasuries. Maximum number of delays were noticed for more than Five days as was observed in respect of following Treasuries.

Table No. 2: Delay in rendition of Accounts(1st& 2nd list) for more than five days

Sl. No.	Name of the District/Special Treasuries	No. of months delayed in rendition of accounts
1	Cyber Treasury	2
2	Nuapara	3
3	Keonjhar	2
4	Malkangiri	3
5	Rayagada	3

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

2.6 Requisition for correction of Accounts: -

Accounts should be accurate at the time of rendering itself by the treasuries. It was observed in 2019-20 that there were a large number of requisitions for correction of accounts received from Treasuries, as shown in **Annexure- 'G'**.

It was seen that out of 41 District/Special Treasuries, 30 Treasuries had requested for correction of accounts ranging from 1 to 43 times during 2019-20. Treasuries having large

number of requests for correction of accounts during 2019-20 are given in table below which need to be avoided in future.

Table No. 3: Requisition for correction of Accounts

Sl. No.	Name of the District/Special Treasuries	No. of requisition made for correction of Accounts.
1.	Sundargarh	43
2.	Sambalpur	37
3.	State Pension Treasury	11
4.	Nayagarh	10

Corrections of account relating to earlier years also were received during the year 2019-20 for settlement, as shown below. Request for correction of accounts were mainly due to booking of the amounts under wrong Head of accounts: -

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

Sl. No	Years	Number of requisitions
1	2004-05	5
2	2005-06	7
3	2006-07	9
4	2007-08	9
5	2008-09	6
6	2009-10	4
7	2010-11	1
8	2011-12	13
9	2012-13	13
10	2013-14	20
11	2014-15	4
12	2015-16	2
13	2016-17	3
14	2017-18	4
15	2018-19	32
16	2019-20	23
Total		155

Proper care should be taken in preparation of initial accounts at the Treasury level in conformity with the codal provisions.

2.7 Non- Submission of Lapsed Deposits Statements: -

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

Further, it was seen that some treasuries have not submitted lapsed deposit statements for more than 10 years, which was highly irregular. Few examples are given next page: -

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

Sl. No.	Name of the District Treasuries	Head of Accounts	Period of Non-Submission
1	Bolangir	8443-CD-101-Revenue Deposit	2002-03 to 2014-15
2	Gajapati	8443-CD-103-Security Deposit	2006 to 2015
3	Deogarh	8443-CD-104-Civil Court Deposit 8443-CD-105-Criminal Court Deposit	2003 to 2017 2003 to 2017
4	Nawarangpur	8443-CD-104- Civil Court Deposit	2002 to 2017.

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.

It was found at many instances that the uniformity and continuity in submitting the lapsed deposit statement was not followed by some treasuries, for example, District Treasury Balasore submitted the Lapsed Deposit statement for year 2003-04, However, failed to submit the same for 2002-03. A few other examples are given below: -

Table No.6: Irregular Submission of Lapsed Deposits Statements

Sl. No.	Name of the District/Special Treasuries	Head of Account	Period of submission	Period of non-submission
1	Bhadrak	103-Security Deposit	2005-06 to 2008-09	2004-05
2	Bhubaneswar Special-I	101-Revenue Deposit	2005 to 2014-15	2003-04
3	Jajpur	103-Security Deposit	2003-04	2002-03
4	Khurda Special	105-Criminal Court Deposit	2012-13 to 2015-16	2011-12

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

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

In contravention of Provisions of SR-479 of OTC, it was noticed that 24 Treasuries failed to submit the Annual Balance Certificates (ABC) for the year 2019-20 as on 30.04.2019. Some treasuries have failed to submit ABC in respect of many P.L Account Administrators under their jurisdiction. A few examples are given below: -

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

Sl. No.	Name of the District Treasuries	No. of PL Administrators
1.	Balasore	38
2.	Cuttack	35
3.	Bolangir	32
4.	Puri	31
5.	Khurda	30

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

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

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

Scrutiny of P.L. Account of Administrators in respect of 99 District Treasuries/Sub-Treasuries/Special Treasuries revealed that, as of 31.03.2019, Rs.16888 crores was retained in different P.L. Account Administrators 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 2018-19 in respect of few treasuries, showing fund flow and its utilization during the year, are as shown below: -

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

Sl. No.	Name of the District Treasuries	OB (Rs.)	Receipt (Rs.)	Total (Rs.)	Payment (Rs.)	CB (Rs.)	Percentage of Expenditure (Rs. In Lakh)
1	Mayurbhanj	11203.00	20184.00	31387.00	16218.00	15169.00	51.67%
2	Nuapada	3100.00	6093.00	9193.00	4660.00	4533.00	50.69%
3	Nayagarh	1368.00	6061.00	7429.00	5090.00	2339.00	68.51%

The detailed list showing closing balances in P.L. Accounts of different District Treasuries/Sub-Treasuries/Special Treasuries inspected during the year is exhibited in **Annexure- “J”**.

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

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

PART-III

3. Important irregularities noticed during local inspection of Treasuries

3.1 Internal Control System: -

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

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

But, contrary to the provisions, it was found that only 18% of Treasuries were inspected by the D.T & I (O) during 2019-20.

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 2019-20, 30 District Treasuries 7 Special Treasuries, Cyber Treasury and 61 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 2019-20 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 31.03.2020 relating to different Treasuries / Sub-Treasuries is indicated in **Appendix-“II”**, to this report. It is seen that as many as 1164 Paras pertaining to 375 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 2019-20. Such T.C Meetings were held in respect of 33 Treasuries and 335 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.50.06 lakh were made under different categories for several reasons. In a number of cases, it was observed that irregular payment of pensionary benefits was made. A few such instances are given below. Treasury wise list of excess payments made during 2019-20 is enclosed at **Appendix- "III"**. Considering the magnitude of excess payments, the Treasuries are required to exercise close scrutiny while passing pension bills.

Table No.-9: Excess Payment of Pension & Gratuity During the Year 2019-20: Abstract

Sl. No.	Reasons for Excess Payment	Amount (Rs. in Lakh)
1.	Excess payment of pension due to arithmetical inaccuracy.	3.25
2.	Excess payment due to delayed commencement of reduced pension on account of payment of commuted value of pension.	8.80
3.	Excess payment of pension in favour of family pension.	2.86
4.	Excess payment of pension due to other miscellaneous reasons.	35.15
Total		50.06

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

Excess payment of Rs.3,25,514.00 was made to the pensioners due to wrong calculation of monthly pension / arrear pension in 38 instances relating to 31 Treasuries/Sub-Treasuries/Special Treasuries (**Appendix –III-A**).

An illustrative example is given below.

Shri. Madhusudan Rout, holder of PPO No.118455/AEI, was paid an excess amount of Rs.40,379.00 at the time of payment of 1st Pension for the month of 07/2019 due to wrong calculation.

(IR No.31/2019-20, Sub-Treasury, Patnagarh.)

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

Excess payment of Rs.8,80,624.00 was made to the pensioners due to delay in commencement of reduced pension in 104 instances relating to 57 Treasuries. (**Appendix – III-B**)

An illustrative example is given next page.

During payment of CVP to Smt. Alekh Malla Holder of PPO No. 16454, the date of commencement of reduced pension was taken as 04.07.2013 instead of 12.10.2006, resulting in an excess payment of Rs.80742/- for the period from 12.10.2006 to 03.07.2013.

(IR No.17/2019-20, District Treasury, Cuttack)

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

Excess payment of Rs.2,86,106.00 was made to the pensioners due to payment of enhanced rate of Family Pension beyond stipulated date in eight instances relating to eight Treasuries (Appendix-III-C).

An illustrative example is given below

Smt. B. LaxmiW/o Late B. Krisha Rao, holder of FPPO No.507410/AF was paid an excess amount of Rs.80,597/- due to payment of Family Pension at enhanced rate for the period from 19.04.2017 to 30.04.2019.

(IR No. 01/2019-20Sub-Treasury Tangi)

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

Excess payment of Rs.35,15,551/- was made to the pensioners due to wrong adjustment of Pension/CVP and other miscellaneous reasons under 91 instances relating to 40 Treasuries (Appendix-III-D).

Few illustrative examples are given below.

(1) Scrutiny of the Pension file of Sri Bhabani Shankar Bishi, PPO No. 117470/AEI revealed that a sum of Rs.4430/- was paid in excess with his Pension for the month of 12/2018 due to non-deduction of commuted pension from his pension for the period from 20-12-18 to 31-12-18 (12 days).i.e., from the date of payment of CVP.

The CVP authority of Sri Bishi was issued on 06-10-2018 & paid on 20-12-2018. But at the time of payment of his pension for the month of 12/2018 the commuted pension @11444/- pm, was not deducted from his pension in the month of 12/2018, for the period from 20-12-18 to 31-12-18, for which a sum of Rs.4430/- was paid in excess with his pension for the month of 12/2018. Calculation of excess payment in pension has been worked out below.

Basic Pension for 12/2018	=Rs.31100/-
T.I @ 9%-31100x9/1000	=Rs.2799/-
	=Rs.33899/-
Less Comm. Pension @ 11444/- p.m. from 20-12-18 to 31-12-18(12 days) 11444x12/31	=Rs.(-)4430/-
Net pension due for 12/2018	=Rs.29469/-
Pension paid for 12/2018	=Rs.33899/-
Excess paid for 12/2018	=Rs.4430/-

(IR. No.41/2019-20, District Treasury, Samabalpur)

(2) Excess payment in first pension for Rs.65016/-was made to Sri Bansidhar Sahoo, PPO/ID-118594/10319 due to adjustment of a lesser amount towards provisional pension.

Name of the pensioner	Sri Bansidhar Sahoo	PPO No./ PPO ID No	118594/10319
DOR	31.12.2017	Monthly rate of pension	Rs. 14400/-
Period of 1 st pension	01.01.2018 to 31.01.2019	Period of provisional pension	01/2018 to 12/2018
Total amount of 1 st pension	Rs.202320/-	Total prov. pension drawn	Rs.155225/-
Net 1 st pension paid	Rs.112111/-	Provisional pen. adjusted from 1 st pension	Rs.90209/-
Excess payment of 1st pension due to adjustment of less amount towards Prov. pension.	Rs.65016/- (i.e., provisional pension drawn Rs.155225 but adjusted from 1 st pension Rs.90209/-		

(IR. No.50/2019-20, District Treasury, Puri)

(3) (i)Scrutiny of the pension file of Smt. RitanjaliPadhy, PPO No. 18955-AF revealed an excess payment of Rs 1,10,206/- due to adjustment of an incorrect amount towards provisional pension.

As per drawal particulars on provisional pension /DCRG/CVP of Smt. RitanjaliPadhy, the PSA i.e Block Education Officer, Rangeilunda vide its letter No. 2261 dt. 25-09-2018 has allowed provisional pension for Rs.285406/- without DCRG & CVP. But during the payment of Final Pension, the Treasury has adjusted Rs.175200/- as provisional pension instead of Rs.285406/- i.e less adjustment of Rs.1,10,206/- resulting in excess payment in pension.

On further scrutiny it was seen that the provisional pension for the period from 31-07-2017 to 30-09-2018 for Rs.328355/- & after deducting Rs.175200/- as provisional payment net amount of Rs.153155/- was paid instead of Rs.42949/-. Hence an amount of Rs.110206/- has been paid excess in pension.

(ii)Scrutiny of the pension file of Smt. Kumudini Behera, W/o- Late Sibaram Behera, FPPO No. 574753 revealed that a sum of Rs. 20945/- was excess paid in her 1st Pension arrears drawn on 14-11-2018.

As per Letter No. 16773 dt. 23-10-2018 of District Medical Officer(M.S) –cum-Supdt. DHH Ganjam, Berhampur the total of provisional Family Pension was drawn in respect of Smt. Kumudini Behera for Rs.336488/-. But as observed a sum of Rs.315543/- was adjusted towards provisional drawal amount from her 1st pension for the period from 27-01-2017 to 31-10-2018 resulting in excess payment of Rs.20,945/- (Rs.336488 - Rs.315543).

(IR. No.56/2019-20, Special Treasury, Berhampur)

(4) On test check of pension file of Sri Gokul Chandra Pattanaik, PPO No-122662/AEI, it was noticed that at the time of drawl of 1st pension a sum of Rs.369400/- after deduction of Income Tax of Rs. 29800/-was adjusted towards Provisional Pension instead of Rs. 399200/- resulting in excess payment of Rs. 29800/- to Sri Pattanaik.

Provisional pension drawn Rs.399200/-
 Provisional pen. adjusted Rs.369400/-
 Excess paid. Rs.29800/-

(IR. No.63/2019-20, District Treasury, Kalahandi)

3.4.2 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 were retained in the Treasuries unauthorised. 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.-10Unauthorized retention of PPOs

Sl. No	I.R No.	Paras	Name of the Sub-Treasury	Name of Pensioners	PPO No.
1	14/19-20	1(a)(ii)	Sub-Treasury, Nimapara	KantanCharanSahu	119971/AEI
				Raghunath Randhari	559057
				Soudamini Palo	115667/AEI
				Dhananjaya Dian	567073
				Indira Nath	586000
				BrajamohanPattnaik	112397
				Kunja Bihari Pattnaik	114836

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

3.5 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, the Treasuries failed to implement the direction.

The following treasuries retained huge stock of stamps which indicated 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.	Name of the District /Special Treasuries	Stock of Stamp(in Rs.)	Value of unused/damaged Stamps (in Rs.)	Percentage of unused /damaged Stamps
1	District Treasury, Khurda	1394817773.00	191985425.00	13.76 %
2.	District Treasury, Cuttack	513281580.29	160743353.64	31.31 %
3	District Treasury, Bhadrak	188974473.00	149323161.00	79%
4.	Special Treasury Panposh	387457144.61	18298770.00	4.72 %
5.	District Treasury, Gajapati	19885115.35	302333.00	7.43 %

Apart from the list at **Appendix – V**, huge quantity of damaged stamps was 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. Appropriate steps from Government are required in this regard.

3.6 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**.

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

Balance in Civil Deposit form a 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.81.78 crore is still 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.	Name of the District/Special Treasuries	Amount(Rs. in Lakh)
1	District Treasury, Khuda	616839163.35
2	Special Treasury, Cuttack	87090566.00
3	District Treasury, Nawarangpur	13768991.00
4	District Treasury, Mayurbhanj	19201921.00
5	District Treasury, Sambalpur	48591214.00

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

3.8 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.

3.9 Irregular honouring of A.C Bills: -

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

However, during inspection it was observed that Treasuries do not adhere to the codal restrictions scrupulously while honouring the A.C bills. Irregular honouring of AC Bills and

non-submission of DC Bills against AC Bills drawn, renders Government money utilized in an unauthenticated manner, which may be termed as temporary misappropriation. Instances of a few such cases under different Treasuries are shown in **Appendix-IX**.

3.10 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 40 cases with delay ranging from 01 to 34 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**.

3.11 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**.

3.12 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.

3.13 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 drawal may lead to misuse causing fraudulent drawl of bills through fake Book of Drawal.

3.14 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.19,08,327/-failed during the financial year 2019-20in respect of different DDOs coming under 03 treasuries 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, as detailed in **Appendix-XIV**.

3.15 Improper maintenance of Specimen Signature Guard File

As per provisions of Note below under subsidiary Rule-140 of OTC Vol-I, two sets of specimen signature Guard File one set for TreasuryOffice which should be kept under personal custody ofthe Treasury Officer and the other set should be kept with the Treasury Accountant with chronological indexing and page numbers.

On verification of Guard File, it is observed that specimen signature of the DDOs is kept in one volume which violates the above codal provisionas detailed in **Appendix-XV**.

3.16 Non maintenance of Short/Long Term Advance Register.

The Short/Long Term Advance Register are to be maintained in Treasuries in order to watch their recoveries. But it is observed that such registers are not being maintained by some District/Sub-Treasuries. The details of which is mentioned in **Appendix-XVI**

3.17 Non maintenance of I.T. asset & stock register.

As per Rule a print out of the hard copy of the annual IT assets stock register in prescribed format, duly verified by the Treasury Officer in each financial year is to be retained in the office for official use as well as audit purpose.

As per DTI (O) circular No. 52/16 No-11147 dt.29-07-16 the Try-Officer are required to examine the list of Dead IT asset entered in the Asset module of IFMS along with the available physical stock of IT Hardware and prepare a list of proposed e-waste items in accordance with the guidelines issued in clause (a) of the Odisha F & E Deptt. Lr No. 25307/F&E/ENV-1-2-2013 dt. 5-12-13 & No-ENV-1-2/2013/9899-F & E dt. 31-5-14 and sent all such identified proposed e-waste to the central office of the director through proper channel for further action to be taken at their level. But it is observed that such IT assets stock registers are not being maintained by some District/Sub-Treasuries., the details of which is mentioned in **Appendix-XVII**.

3.18 Different irregularities found during the inspection of Treasuries.

- (i) Wrong pay fixation on RACP resulted in excess payment of one increment to Sri Jogeswar Harijan

During checking of the Service Book of Sri Jogeswar Harijan, it was observed that one more increment has been allowed to him during his pay fixation on 01-01-2013 on RACP.

Sri Harijan has jointed Govt. Service on 19-04-1995 availed ACP (15 years) on 19-04-2010. His pay has been upgraded by one increment at the time of upgradation of GP on 01-10-2012 as per GOFD Notification No.36518 date 30-12-2012 with D.N.I on 01-10-2013. Hence as per para 18 of Annexure-I appended to the GOFD resolution No. 3560 dt. 06-02-2013 he was eligible to the higher Grade Pay only w.e.f 01-01-2013 on his RACP with DNI on 01-10-2013.

But he had been allowed one increment (i.e 3% of Basic Pay+GP) on 01-01-2013 on his RACP even though he has completed only 17 years of service and not eligible to 2nd RACP by that time (he has been allowed 2nd RACP on 19-04-2015). This is irregular and contradict the provisions contained in the F.D Resolution No. 3560 dt. 06-02-2013.

(I.R No.20/2019-20 Para No.7, District Treasury, Nuapara)

(ii) Maintenance of Cash, Contingency and Establishment Register: -

Scrutiny of the Cash, Contingency and other relevant records maintained by the Sub-Treasury revealed the following.

Reimbursement of Medical claims not supported by the money receipt:

As per SR 210-A of OTC, Vol-I the expenditure incurred by and to be reimbursed on account of Medical Treatment may be drawn in the bills which must be supported by proper receipts and vouchers in all cases.

On verification of the cash book and RCM Bill Register for the year 2016-17 to 2018-19, it was noticed that medical claim reimbursement had been made during the period for Rs.43036/- in favour of the staff, but no cash memo/money receipts in support of the payment had been enclosed with such claims. Details of such bills and amount are given below.

SI No.	SI No & Name	Bill No & date	Amount (Rs.)
1.	Sri P.Ch. Bagh	17/24.12.2016	23036.00
2.	Pradeep Ku. Pujari	58/19.03.18	5000.00
3.	P.Ch. Bagh	-do-	7000.00
4.	-do-	60/19.03.19	8000.00
		Total	43036.00

(I.R No.14/2019-20 Para No.05, Sub-Treasury, Kotpad)

(iii) Unauthorized Retention of Govt. quarters: -

Smt. Geetanjali Patra, Sr. Clerk of District Try, Keonjhar was in occupation of Govt. quarters, F Type, at Keonjhar. She was transferred to STO, Barbil and relieved w.e.f. 04.06.2018. As per GOFD Resolution No. 51758-es-IV-2-2010 dated 15.12.2010 any officer is in occupation of govt. quarters, if transferred from his/her station can retain the quarter for one month from the date of relief on payment of flat HLF and subsequent two months on payment of standard HLF @ Rs.800/- pm. Beyond three months of transfer, the allottee shall pay five times of standard HLF @ Rs.4000/-pm. Smt. Patra Sr. Clerk was in occupation of the said quarters and she had not paid any HLF/Standard HLF against the unauthorized retention of the quarter. The following amount was due on Smt. Patra. Amount due from 05.06.2018 to 06.07.2019 was Rs.42041/-.

Period of retention.	on HLF Due (Normal/Standard)	HLF Rate	Period	Amount in Rupees.
05.06.2018 to 04.07.2018	Normal Rate	Rs.200/-	1 month	Rs.200/-
05.07.2018 to 04.09.2018	Standard	Rs.800/-	2 months	Rs.1600/-
05.09.2018 to 30.09.2018	Standard	Rs.4000/-	26 days	Rs.3467/-
01.10.2018 to 30.06.2019	Standard	Rs.4000/-	9 months	Rs.36000/-
01.07.2019 to 06.07.2019	Standard	Rs.4000/-	6 days	Rs.774/-

(I.R No.22/2019-20 Para No.08, District Treasury, Keonjhar)

(iv) Improper maintenance of service Book: -

As per rule 57 of OCS(P) rules 1992, every Head of Office shall prepare twice in a year a list of employees due to retire within next 24 to 30 months of that date. Also, GOFD

OM No. 5731/F dated 15.02.1997 provides for verification of service rendered by a Govt. servant 5 years before the date of his retirement or after completion of 25 years of service, whichever is earlier. The fact of verification of service shall be noted in the respective service books.

The following employees had completed 25 years of service and they were also due to retire within next 30 months but their service verification as required under the provisions of above OMs were not carried out.

Sl No.	Name of the Employee	Designation	DOB	DOJ	Length of service in years	Due to retire within, months
1	Sri B N Paramanik	Sr. Cl	04.11.1959	31.03.1993	26	05
2	Smt. Kusuma Bal	Acctt.	03.05.1960	01.03.1986	34	11
3	Smt. Champak lata Sethi	Acctt.	01.10.1960	15.10.1984	36	16
4	Sri Kartikeswar Sethi	Acctt.	07.11.1960	12.10.1984	36	17

(I.R No.20/2019-20Para No.10(b), District Treasury, Nuapada)

(v) Return of GPF F.P authority before being invalid: -

As per SR 669 of OTC Vol-I, GPF Final payment authority which have not been paid within the period of six months from the date of issue should be returned to the issuing authority for revalidation of said authority.

But on verification of GPF F.P Authority register the following GPF F.P authority has been returned by the Treasury before 3 months of invalidation of authority without recording the reason of return in specified column of the Register.

Sl No.	Name & A/c No.	Auth. No. & date	Date of validation	Returned vide No. & date	Before expiry of
1.	S.Patra/35928-Edn(O)	Fd-7/18-19/SPR No.1847/515/ 19-06-18	18-12-18	613/22-09-18	3 months

(I.R No.20/2019-20Para No.10(b), District Treasury, Nuapada)

**-Sd-
Sr. Deputy Accountant General
(Accounts & VLC)**

ANNEXURES AND APPENDICES

ANNEXURE-A

List of the District/Special/Sub-Treasuries

(Referred to in para 1.2)

Sl. No.	Name of the District/Special/Sub-Treasuries
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 Kamakshyanagar
49	Sub-Treasury, Bhuban
50	District Treasury Gajapati
51	Sub-Treasury, R.Udayagiri
52	Sub-Treasury, Kasinagar
53	District Treasury Ganjam
54	Special Treasury Berhampur
55	Sub-Treasury, Chikiti
56	Sub-Treasury, Digapahandi
57	Sub-Treasury, Buguda
58	Sub-Treasury, Aska
59	Sub-Treasury, Soroda
60	Sub-Treasury, Khallikote
61	Sub-Treasury, Kodala
62	Sub-Treasury, Bhanjanagar
63	Sub-Treasury, Hinjilicut
64	Sub-Treasury, Purusottampur
65	District Treasury Jagatsinghpur
66	Sub-Treasury, Tirtol
67	Sub-Treasury, Kujang
68	Sub-Treasury, Balikuda
69	District Treasury Jajpur
70	Sub-Treasury, Binjharpur
71	Sub-Treasury, Dharmasala
72	Special Treasury Jajpur Road
73	Sub-Treasury, Darpani
74	Sub-Treasury, Sukinda
75	District Treasury Jharsuguda
76	Sub-Treasury, Lakhanpur
77	District Treasury Kalahandi
78	Sub-Treasury, Dharmagarh
79	Sub-Treasury, Madanpur Rampur
80	Sub-Treasury, Kesinga
81	Sub-Treasury, Jaipatna
82	Sub-Treasury, Junagarh
83	Sub-Treasury, Thuamul Rampur
84	District Treasury Keonjhar
85	Sub-Treasury, Anandapur
86	Sub-Treasury, Champua
87	Sub-Treasury, Barbil

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

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

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

Sl. No.	I.R. No.	Name of the District/ Special/Sub-Treasuries	Sanctioned Strength	Men in Position	No. of Pension Cases	Challans	Bills/ Vouchers	Total	Vol. of (in No.s) work per person
1	01/19-20	Sub-Treasury, Tangi	6	5	829	6750	10673	18252	3650
2	02/19-20	Sub-Treasury, Jatni	5	4	515	2162	12720	15397	3849
3	03/19-20	Sub-Treasury, Narsinghpur	5	3	676	2800	4400	7876	2625
4	04/19-20	Sub-Treasury, Baramba	6	3	92	4017	5238	9347	3116
5	05/19-20	Sub-Treasury, Salipur	8	4	825	5857	8126	14808	3702
6	06/19-20	Sub-Treasury, Tigiria	6	5	180	1699	1332	3211	642
7	07/19-20	Sub-Treasury, Athagarh	7	6	606	10592	7937	19135	3189
8	08/19-20	Sub-Treasury, Niali	8	3	508	2887	4989	8384	2795
9	09/19-20	Sub-Treasury, Mahanga	5	3	563	2089	3817	6469	2156
10	10/19-20	District Treasury, Khurda	48	36	4431	59570	38964	102965	2860
11	11/19-20	District Treasury, Koraput	25	15	114	2333	19097	21544	1436
12	12/19-20	Sub-Treasury, Borigumma	5	3	55	1832	1527	3414	1138
13	13/19-20	Sub-Treasury, Banki	9	5	878	3749	9808	14435	2887
14	14/19-20	Sub-Treasury, Kotpad	5	5	60	4515	9012	13587	2717
15	15/19-20	Sub-Treasury, Balimela	5	4	21	1052	5341	6414	1604
16	16/19-20	District Treasury, Malkangiri	11	4	197	2607	15809	18613	4653
17	17/19-20	District Treasury, Cuttack	49	32	1623	31442	38024	71089	2222
18	18/19-20	District Treasury, Nawarangpur	14	9	83	5553	15257	20893	2321
19	19/19-20	Sub-Treasury, Dabugaon	5	4	12	651	2288	2951	738
20	20/19-20	District Treasury, Nuapada	15	8	1266	9112	12900	23278	2910
21	21/19-20	Special Treasury	34	20	1752	49478	29096	80326	4016

		Cuttack							
22	22/19-20	District Treasury, Keonjhar	27	20	303	14185	20465	34953	1748
23	23/19-20	Sub-Treasury, Barbil	8	4	31	3625	4912	8568	2142
24	24/19-20	Sub-Treasury, Anandapur	8	4	105	15486	13926	29517	7379
25	25/19-20	Sub-Treasury, Sohela	6	4	142	3335	7030	10507	2627
26	26/19-20	Sub-Treasury, Attabira	5	4	77	2573	1628	4278	1070
27	27/19-20	District Treasury, Jharsuguda	12	6	485	38964	17220	56669	9445
28	28/19-20	District Treasury, Balasore	33	13	727	99407	77388	177522	13656
29	29/19-20	District Treasury, Baragarh	26	19	794	55416	24592	80802	4253
30	30/19-20	District Treasury, Bolangir	25	13	5174	24277	20668	50119	3855
31	31/19-20	Sub-Treasury, Patnagarh	8	7	232	10169	4115	14516	2074
32	32/19-20	Sub-Treasury, Nilagiri	7	4	292	388	16655	17335	4334
33	33/19-20	Sub-Treasury, Bhogarai	3	2	317	4507	6585	11409	5704
34	34/19-20	Sub-Treasury, Jaleswar	7	4	353	24576	14306	39235	9809
35	35/19-20	Sub-Treasury, Tusura	5	4	113	4689	4517	9319	2330
36	36/19-20	District Treasury, Jajpur	21	14	482	11016	13729	25227	1802
37	37/19-20	Sub-Treasury, Basta	5	3	218	1850	2112	4180	1393
38	38/19-20	Sub-Treasury, Binjharpur	5	4	96	1423	1156	2675	669
39	39/19-20	Sub-Treasury, Kantabanji	6	4	117	10288	8352	18757	4689
40	40/19-20	District Treasury, Sonapur	16	10	315	24096	15694	40105	4011
41	41/19-20	District Treasury, Sambalpur	35	22	2246	5232	24547	32025	1456
42	42/19-20	Sub-Treasury, Sukinda	8	5	73	11023	4153	15249	3050
43	43/19-20	Sub-Treasury, Rengali	4	4	81	254	3442	3777	944
44	44/19-20	Special Treasury Jajpur Road	13	9	176	10335	4625	15136	1682
45	45/19-20	Sub-Treasury, Pipili	4	2	359	5660	6500	12519	6260

46	46/19-20	Sub-Treasury, Burla	8	7	82	5147	3230	8459	1208
47	47/19-20	Sub-Treasury, Kakatpur	5	4	377	445	4522	5344	1336
48	48/19-20	Sub-Treasury, Satyabadi	5	4	451	9564	7104	17119	4280
49	49/19-20	Sub-Treasury, Rairakhol	7	4	722	17934	21002	39658	9915
50	50/19-20	District Treasury, Puri	29	18	1132	13462	35290	49884	2771
51	51/19-20	Special Treasury Panposh	20	13	1876	36215	35639	73730	5672
52	52/19-20	Special Treasury No.- II, Bhubaneswar	16	10		1762	22548	24310	2431
53	53/19-20	Special Treasury No.- I, Bhubaneswar	33	23	7278	72475	98155	177908	7735
54	54/19-20	District Treasury, Kandhamal	24	17	549	28645	11050	40244	2367
55	55/19-20	Sub-Treasury, Daringibadi	5	2	39	1292	469	1800	900
56	56/19-20	Special Treasury Berhampur	36	30	1809	47871	26141	75821	2527
57	57/19-20	District Treasury, Boudh	12	11	201	26532	2498	29231	2657
58	58/19-20	Sub-Treasury, Buguda	5	4	112		3433	3545	886
59	59/19-20	Sub-Treasury, Khallikote	5	4	172	2125	4588	6885	1721
60	60/19-20	Sub-Treasury, Purusottampur	6	3	77	3201	5149	8427	2809
61	61/19-20	Sub-Treasury, Chikiti	6	5	59	10056	5954	16069	3214
62	62/19-20	Sub-Treasury, Kantamal	6	2	70	4879	3996	8945	4473
63	63/19-20	District Treasury, Kalahandi	16	12	495	12148	21759	34402	2867
64	64/19-20	District Treasury, Sundargarh	32	24	1289	13570	12458	27317	1138
65	65/19-20	Sub-Treasury, Kesinga	7	2	35	2337	1069	3441	1721
66	66/19-20	Sub-Treasury, Junagarh	5	3	128	12938	8956	22022	7341
67	67/19-20	District Treasury, Mayurbhanja	31	22	3269	19919	23102	46290	2104
68	68/19-20	Sub-Treasury, M.Rampur	5	3	83	5439	8989	14511	4837
69	69/19-20	Sub-Treasury,	4	3	85	2996	6203	9284	3095

		Jaipatna							
70	70/19-20	Sub-Treasury, T.Rampur	5	3	1	51	6030	6082	2027
71	71/19-20	Sub-Treasury, Bahalda	6	5	296	1664	12190	14150	2830
72	72/19-20	Sub-Treasury, Karanjia	8	7	915	25470	45540	71925	10275
73	73/19-20	Sub-Treasury, Rairangpur	7	7	1886	32016	5403	39305	5615
74	74/19-20	District Treasury, Deogarh	11	7	320	8509	18574	27403	3915
75	75/19-20	District Treasury, Dhenkanal	30	20	1597	58551	46894	107042	5352
76	76/19-20	District Treasury, Angul	28	17	358	13529	16087	29974	1763
77	77/19-20	Sub-Treasury, Hindol	6	3	598	2080	1370	4048	1349
78	78/19-20	Special Treasury Khurda	16	13	1351	28002	34400	63753	4904
79	79/19-20	Sub-Treasury, Basudevapur	5	4	490	2600	14612	17702	4426
80	80/19-20	District Treasury, Bhadrak	18	9	3562	8730	13839	26131	2903
81	81/19-20	District Treasury, Kendrapara	20	14	776	23838	3540	28154	2011
82	82/19-20	Sub-Treasury, Marshagai	5	3	620	12000	17999	30619	10206
83	83/19-20	Sub-Treasury, Rajnagar	5	5	35	8246	2850	11131	2226
84	84/19-20	Sub-Treasury, Chandbali	5	4	152	382	2578	3112	778
85	85/19-20	Sub-Treasury, Tihidi	6	4	240	7312	3500	11052	2763
86	86/19-20	Sub-Treasury, Hinjicut	5	5	75	8490	11546	20111	4022
87	87/19-20	District Treasury, Ganjam	25	18	322	3571	7692	11585	644
88	88/19-20	Sub-Treasury, Rajkanika	2	2	117	6000	2610	8727	4364
89	89/19-20	District Treasury, Jagatsinghpur	25	15	3261	8237	11651	23149	1543
90	90/19-20	Sub-Treasury, Tirtol	6	4	581	4683	17584	22848	5712
91	91/19-20	District Treasury, Gajapati	16	13	362	5496	11243	17101	1315
92	92/19-20	Cyber Try., Bhubaneswar							
93	93/19-20	Sub-Treasury, Dasapalla	5	4	79	5500	6599	12178	3045

94	94/19-20	District Treasury, Nayagarh	14	7	630	16325	25732	42687	6098
95	95/19-20	Sub-Treasury, Ranapur	5	2	75	4800	2000	6875	3438
96	96/19-20	Sub-Treasury, Balikuda	5	4	875	14273	25072	40220	10055
97	97/19-20	Sub-Treasury, Bissam cuttack	7	4	70	1980	8116	10166	2542
98	98/19-20	Sub-Treasury, Padampur	5	4	70	2520	6895	9485	2371
99	99/19-20	District Treasury, Rayagada	20	11	410	36007	48320	84737	7703

ANNEXURE – C (i)

Treasury wise outstanding A.C Bills for settlement

(Referred to in para 2.2)

Sl. No.	Name of the District/ Special Treasuries	ITEM	Outstanding (in Rs.)
1	Angul	25	6,34,86,417.00
2	Berhampur Special	43	86,93,757.00
3	Bhubaneswar Special-I	58	4,06,34,142.00
4	Boudh	32	2,72,96,376.00
5	Bhadrak	26	7,06,87,050.00
6	Baragarh	11	3,18,16,820.00
7	Bolangir	89	6,52,57,898.00
8	Balasaore	46	10,95,20,285.00
9	Cuttack	160	18,60,28,728.00
10	Cuttack Special	43	65,65,314.00
11	Deogarh	21	1,66,20,218.00
12	Dhenkanal	58	6,16,22,290.00
13	Ganjam	32	7,05,47,753.00
14	Gajapati	23	97,38,859.00
15	Jajpur	28	7,06,00,154.00
16	Jajpur Road Special	12	90,000.00
17	Jharsuguda	10	1,96,54,732.00
18	Jagatsinghpur	33	5,31,58,341.00
19	Jeypore Special	6	2,96,895.00
20	Khurda Special	6	65,78,242.00
21	Keonjhar	86	2,09,67,607.00
22	Kalahandi	72	7,68,12,400.00
23	Kendrapara	29	4,77,63,005.00
24	Koraput	57	6,57,83,882.00
25	Khurda	3	4,05,800.00
26	Mayurbhanj	30	9,69,48,401.00
27	Malkangiri	31	2,22,44,336.00
28	New Delhi Special	1	22,80,978.00
29	Nayagarh	25	4,64,86,757.00
30	Nuapara	37	3,20,95,652.00
31	Nabarangpur	22	5,71,11,127.00
32	Bhubaneswar Special-II	12	16,64,21,322.00
33	Phulbani	40	4,09,21,181.00
34	Panposh Special	34	59,05,921.00
35	Puri	52	6,56,25,459.00
36	Rayagada	37	1,09,17,681.00
37	Sambalpur	90	1,39,77,190.00
38	Sundergarh	2	9,53,918.00
39	Subarnapur	17	42,40,691.00
Total		1439	1,69,67,57,579.00

ANNEXURE – C (ii)

Year wise outstanding A.C Bills for settlement

(Referred to in para 2.2)

Sl. No.	Year	Item	Balance (in Rs.)
1	2003-2004	4	18,000.00
2	2004-2005	13	15,65,817.00
3	2005-2006	15	1,19,552.00
4	2006-2007	21	18,94,240.00
5	2007-2008	9	1,28,520.00
6	2008-2009	11	1,87,852.00
7	2009-2010	6	69,000.00
8	2010-2011	11	55,80,603.00
9	2011-2012	11	40,16,704.00
10	2012-2013	6	15,86,775.00
11	2013-2014	29	1,11,46,774.00
12	2014-2015	26	41,17,002.00
13	2015-2016	46	23,44,267.00
14	2016-2017	115	4,26,50,908.00
15	2017-2018	62	2,50,68,228.00
16	2018-2019	515	1,37,80,15,644.00
17	2019-2020	539	21,82,47,693.00
Total		1439	1,69,67,57,579.00

ANNEXURE-D

Outstanding Pension claims from CPAO, New Delhi

(Referred to in para 2.3)

Particulars	Month	Amount (in Rs.)
PAO Suspense	04/2019	5,45,02,865.00
	05/2019	5,08,84,053.00
	06/2019	4,66,30,074.00
	07/2019	6,75,33,647.00
	08/2019	5,57,10,706.00
	09/2019	6,15,89,471.00
	10/2019	5,71,77,682.00
	11/2019	6,71,36,801.00
	12/2020	7,56,45,352.00
	01/2020	4,59,48,586.00
	02/2020	4,57,60,710.00
	03/2020	6,42,10,873.00
	Total	69,27,30,820.00
	Defense	09/2018
10/2018		2,28,371.00
11/2018		78,46,959.00
12/2018		94,02,518.00
01/2019		1,06,67,800.00
02/2019		88,57,261.00
03/2019		27,83,406.00
Total		3,97,97,172.00
S.E Railway	08/2019	36,588.00
	11/2019	50,166.00
	12/2019	Nil
	01/2020	36,588.00
	02/2020	10,575.00
	03/2020	26,013.00
	Total	1,59,930.00
Eastern Railway	04/2018	1,56,489.00
	05/2018	1,52,277.00
	06/2018	1,57,307.00
	07/2018	1,53,067.00
	08/2018	3,15,422.00
	09/2018	1,43,648.00
	10/2018	1,64,808.00
	11/2018	1,32,568.00
	12/2018	1,76,918.00
	01/2019	2,22,701.00
	02/2019	1,33,013.00
	03/2019	31,740.00
	Total	19,39,958.00

ANNEXURE – E

Misclassification/Wanting/Incomplete Challans from Treasury

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

(Referred to in para 2.4)

Sl. No.	Name of the District/ Special Treasuries	Month	Challan No.	Head of Account	Amount Involved (in Rs.)	Remarks
01	Bhubaneswar Special-I	04/2019	26	8009	24,000.00	Challan Wanting
02	Berhampur Special	05/2019	44	8009	2,000.00	Challan Wanting
03	Berhampur Special	05/2019	46	8009	66,000.00	Challan Wanting
04	Nabarangpur	06/2019	48	8009	2,22,155.00	Challan Wanting
05	Jajpur Road Special	07/2019	16	8009	5,000.00	Challan Wanting
06	Keonjhar	08/2019	75	8009	75,000.00	Challan Wanting
07	Nuapara	08/2019	149	8009	20,000.00	Challan Wanting
08	Puri	08/2019	158	8009	4,00,000.00	Challan Wanting
09	Nabarangpur	09/2019	16	8009	1,81,000.00	Challan Wanting
10	Kalahandi	10/2019	84	8009	45,000.00	Challan Wanting
11	Bhadrak	11/2019	57	8009	25,000.00	Challan Wanting
12	Bhadrak	11/2019	58	8009	25,000.00	Challan Wanting
13	Berhampur Special	11/2019	52	8009	30,000.00	Challan Wanting
14	Khurda	11/2019	192	8009	4,53,998.00	Challan Wanting
15	Rayagada	12/2019	38	8009	10,000.00	Challan Wanting
16	Keonjhar	12/2019	120	8009	50.00	Challan Wanting
17	Keonjhar	12/2019	121	8009	50.00	Challan Wanting
18	Keonjhar	12/2019	101	8009	62,000.00	Challan Wanting
19	Balasore	01/2020	77	8009	60,000.00	Challan Wanting
20	Sambalpur	01/2020	63	8009	15,000.00	Challan Wanting
21	Sambalpur	01/2020	81	8009	39,804.00	Challan Wanting
22	Keonjhar	01/2020	110	8009	50.00	Challan Wanting
23	Keonjhar	01/2020	111	8009	50.00	Challan Wanting
24	Gajapati	01/2020	51	8009	15,000.00	Challan Wanting
25	Puri	01/2020	57	8009	50.00	Challan Wanting
26	Puri	01/2020	58	8009	50.00	Challan Wanting
27	Berhampur Special	02/2020	57	8009	54,000.00	Challan Wanting
28	Berhampur Special	02/2020	58	8009	93,000.00	Challan Wanting
29	Bhubaneswar Special-I	02/2020	123	8009	1,95,000.00	Challan Wanting
30	Sambalpur	02/2020	93	8009	5,964.00	Challan Wanting
31	Cuttack	03/2020	142	8009	3,04,271.00	Challan Wanting
32	Berhampur Special	03/2020	53	8009	40,000.00	Challan Wanting
33	Bhubaneswar Special-I	03/2020	86	8009	2,10,800.00	Challan Wanting
Total					26,79,292.00	

ANNEXURE – F
Delay in Rendition of Account
(Referred to in para 2.5)

Due date of 1st list–21st of the same month Delay in Rendition of Treasury Accounts for the Year 18-19
 Due date of 2nd list 8th of the following month DoR –I – Date of Receipt of 1st list
 D Stands for delay in terms of days DoR –II – Date of Receipt of 2nd list

PART-I

YEAR-2018-19

Sl No	Name of the District/ Special Treasuries	April				May				June			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	Angul	25.04	4	13.05	5	23.05	2	07.06	-1	18.06	-3	05.07	-3
2	Berhampur Spl	24.04	3	10.05	2	22.05	1	07.06	-1	18.06	-3	05.07	-3
3	BBSR Spl-I	22.04	1	10.05	2	20.05	-1	06.06	-2	13.06	-8	05.07	-3
4	Bouda	24.04	3	13.05	5	23.05	2	06.06	-2	13.06	-8	05.07	-3
5	Bhadrak	22.04	1	10.05	2	21.05	0	06.06	-2	12.06	-9	05.07	-3
6	Bargarh	24.04	3	10.05	2	22.05	1	07.06	-1	17.06	-4	05.07	-3
7	Bolangir	25.04	4	10.05	2	23.05	2	10.06	2	18.06	-3	08.07	0
8	Balasure	24.04	3	10.05	2	22.05	1	07.06	-1	19.06	-2	08.07	0
9	Cyber Treasury			14.05	6			11.06	3			08.07	0
10	Cuttack	22.04	1	10.05	2	21.05	0	06.06	-2	13.06	-8	05.07	-3
11	Cuttack Spl	22.04	1	14.05	6	21.05	0	06.06	-2	13.06	-8	05.07	-3
12	Deogarh	26.04	5	14.05	6	24.05	3	06.06	-2	18.06	-3	09.07	1
13	Dhenkanal	26.04	5	13.05	5	22.05	1	07.06	-1	13.06	-8	08.07	0
14	Ganjam	24.04	3	10.05	2	24.05	3	07.06	-1	17.06	-4	08.07	0
15	Gajapati	22.04	1	10.05	2	21.05	0	07.06	-1	18.07	27	08.07	0
16	Jajpur	24.04	3	10.05	2	22.05	1	06.06	-2	13.06	-8	08.07	0
17	Jajpur Road Spl	22.04	1	13.05	5	21.05	0	06.06	-2	13.06	-8	05.07	-3
18	Jharsuguda	25.04	4	14.05	6	24.05	3	11.06	3	19.06	-2	11.07	3
19	Jagatsinghpur	22.04	1	09.05	1	21.05	0	07.06	-1	13.06	-8	05.07	-3
20	Jeypore Spl	22.04	1	10.05	2	21.05	0	06.06	-2	13.06	-8	05.07	-3
21	Khurda Spl	22.04	1	10.05	2	20.05	-1	06.06	-2	12.06	-9	03.07	-5
22	Keonjhar	29.04	8	14.05	6	27.05	6	07.06	-1	17.06	-4	09.07	1
23	Kalahandi	22.04	1	13.05	5	22.05	1	07.06	-1	17.06	-4	08.07	0
24	Kendrapara	24.04	3	10.05	2	21.05	0	07.06	-1	13.06	-8	05.07	-3
25	Koraput	22.04	1	10.05	2	21.05	0	06.06	-2	13.06	-8	05.07	-3
26	Khurda	22.04	1	10.05	2	20.05	-1	07.06	-1	18.06	-3	08.07	0
27	Mayurbhanj	22.04	1	14.05	6	23.05	2	07.06	-1	20.06	-1	08.07	0
28	Malkangiri	29.04	8	15.05	7	28.05	7	10.06	2	19.06	-2	08.07	0
29	Nayagarh	22.04	1	10.05	2	21.05	0	11.06	3	13.06	-8	08.07	0
30	Nuapara	24.04	3	16.05	8	23.05	2	07.06	-1	19.06	-2	11.07	3
31	Nabarangpur	22.04	1	14.05	6	21.05	0	07.06	-1	18.06	-3	08.07	0
32	BBSR Spl-II	22.04	1	09.05	1	21.05	0	06.06	-2	13.06	-8	05.07	-3
33	Phulbani	24.04	3	15.05	7	23.05	2	10.06	2	18.06	-3	08.07	0
34	Panposh Spl	22.04	1	13.05	5	21.05	0	06.06	-2	13.06	-8	05.07	-3
35	Puri	25.04	4	15.05	7	22.05	1	07.06	-1	14.06	-7	08.07	0
36	Rayagada	24.04	3	16.05	8	30.05	9	13.06	5	24.06	3	11.07	3
37	Sambalpur	25.04	4	13.05	5	22.05	1	06.06	-2	17.06	-4	05.07	-3
38	Sundergarh	22.04	1	13.05	5	22.05	1	10.06	2	13.06	-8	08.07	0
39	Subarnapur	25.04	4	14.05	6	24.05	3	11.06	3	19.06	-2	08.07	0
40	State Pension Try			10.05	2			07.06	-1			08.07	0

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Sl No	Name of the District/ Special Treasuries	July				August				September			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	Angul	15.07	-6	06.08	-2	16.08	-5	10.09	2	13.09	-8	09.10	1
2	Berhampur Spl	15.07	-6	06.08	-2	16.08	-5	10.09	2	16.09	-5	09.10	1
3	BBSR Spl-I	15.07	-6	05.08	-3	14.08	-7	06.09	-2	13.09	-8	04.10	-4
4	Bouda	15.07	-6	08.08	0	16.08	-5	12.09	4	12.09	-9	10.10	2
5	Bhadrak	12.07	-9	05.08	-3	14.08	-7	06.09	-2	12.09	-9	04.10	-4
6	Bargarh	16.07	-5	06.08	-2	19.08	-2	10.09	2	13.09	-8	11.10	3
7	Bolangir	15.07	-6	08.08	0	21.08	0	13.09	5	18.09	-3	11.10	3
8	Balasore	16.07	-5	07.08	-1	19.08	-2	10.09	2	17.09	-4	10.10	2
9	Cyber Treasury			05.08	-3			16.09	8			04.10	-4
10	Cuttack	15.07	-6	05.08	-3	14.08	-7	06.09	-2	16.09	-5	10.10	2
11	Cuttack Spl	15.07	-6	06.08	-2	14.08	-7	06.09	-2	16.09	-5	09.10	1
12	Deogarh	18.07	-3	07.08	-1	19.08	-2	10.09	2	20.09	-1	10.10	2
13	Dhenkanal	16.07	-5	08.08	0	16.08	-5	11.09	3	13.09	-8	09.10	1
14	Ganjam	15.07	-6	08.08	0	16.08	-5	10.09	2	16.09	-5	10.10	2
15	Gajapati	15.07	-6	05.08	-3	16.08	-5	10.09	2	13.09	-8	04.10	-4
16	Jajpur	15.07	-6	05.08	-3	16.08	-5	06.09	-2	13.09	-8	09.10	1
17	Jajpur Road Spl	12.07	-9	09.08	1	16.08	-5	06.09	-2	12.09	-9	09.10	1
18	Jharsuguda	19.07	-2	08.08	0	20.08	-1	13.09	5	20.09	-1	12.10	4
19	Jagatsinghpur	12.07	-9	05.08	-3	14.08	-7	06.09	-2	12.09	-9	04.10	-4
20	Jeypore Spl	15.07	-6	05.08	-3	14.08	-7	10.09	2	13.09	-8	09.10	1
21	Khurda Spl	12.07	-9	05.08	-3	14.08	-7	06.09	-2	12.09	-9	04.10	-4
22	Keonjhar	17.07	-4	08.08	0	16.08	-5	10.09	2	16.09	-5	10.10	2
23	Kalahandi	15.07	-6	08.08	0	16.08	-5	12.09	4	13.09	-8	10.10	2
24	Kendrapara	15.07	-6	06.08	-2	14.08	-7	06.09	-2	13.09	-8	04.10	-4
25	Koraput	15.07	-6	06.08	-2	16.08	-5	10.09	2	16.09	-5	11.10	3
26	Khurda	15.07	-6	06.08	-2	16.08	-5	06.09	-2	17.09	-4	09.10	1
27	Mayurbhanj	16.07	-5	08.08	0	19.08	-2	11.09	3	16.09	-5	10.10	2
28	Malkangiri	18.07	-3	07.08	-1	19.08	-2	13.09	5	18.09	-3	15.10	7
29	Nayagarh	16.07	-5	06.08	-2	16.08	-5	06.09	-2	13.09	-8	10.10	2
30	Nuapara	19.07	-2	08.08	0	20.08	-1	16.09	8	16.09	-5	16.10	8
31	Nabarangpur	15.07	-6	07.08	-1	16.08	-5	10.09	2	16.09	-5	11.10	3
32	BBSR Spl-II	15.07	-6	05.08	-3	14.08	-7	06.09	-2	13.09	-8	04.10	-4
33	Phulbani	16.07	-5	09.08	1	16.08	-5	10.09	2	13.09	-8	11.10	3
34	Panposh Spl	15.07	-6	06.08	-2	14.08	-7	06.09	-2	13.09	-8	04.10	-4
35	Puri	15.07	-6	13.08	5	19.08	-2	06.09	-2	13.09	-8	09.10	1
36	Rayagada	19.07	-2	09.08	1	21.08	0	11.09	3	20.09	-1	14.10	6
37	Sambalpur	15.07	-6	08.08	0	16.08	-5	10.09	2	16.09	-5	10.10	2
38	Sundergarh	15.07	-6	07.08	-1	16.08	-5	10.09	2	13.09	-8	10.10	2
39	Subarnapur	16.07	-5	07.08	-1	20.08	-1	13.09	5	17.09	-4	09.10	1
40	State Pension Try			07.08	-1			06.09	-2			04.10	-4

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Sl No	Name of the District/ Special Treasuries	October				November				December			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	Angul	15.10	-6	06.11	-2	15.11	-6	05.12	-3	16.12	-5	07.01	-1
2	Berhampur Spl	15.10	-6	06.11	-2	15.11	-6	05.12	-3	16.12	-5	06.01	-2
3	BBSR Spl-I	15.10	-6	05.11	-3	15.11	-6	05.12	-3	13.12	-8	06.01	-2
4	Bouda	14.10	-7	07.11	-1	14.11	-7	06.12	-2	13.12	-8	10.01	2
5	Bhadrak	11.10	-10	05.11	-3	13.11	-8	05.12	-3	12.12	-9	06.01	-2
6	Bargarh	16.10	-5	07.11	-1	15.11	-6	05.12	-3	16.12	-5	06.01	-2
7	Bolangir	16.10	-5	07.11	-1	15.11	-6	09.12	1	16.12	-5	08.01	0
8	Balasore	16.10	-5	07.11	-1	15.11	-6	09.12	1	16.12	-5	07.01	-1
9	Cyber Treasury			06.11	-2			09.12	1			10.01	2
10	Cuttack	15.10	-6	06.11	-2	15.11	-6	06.12	-2	13.12	-8	06.01	-2
11	Cuttack Spl	15.10	-6	06.11	-2	15.11	-6	05.12	-3	13.12	-8	06.01	-2
12	Deogarh	18.10	-3	07.11	-1	19.11	-2	06.12	-2	16.12	-5	07.01	-1
13	Dhenkanal	15.10	-6	06.11	-2	15.11	-6	05.12	-3	13.12	-8	06.01	-2
14	Ganjam	16.10	-5	06.11	-2	18.11	-3	06.12	-2	16.12	-5	06.01	-2
15	Gajapati	15.10	-6	07.11	-1	13.11	-8	06.12	-2	13.12	-8	07.01	-1
16	Jajpur	15.10	-6	06.11	-2	15.11	-6	05.12	-3	13.12	-8	06.01	-2
17	Jajpur Road Spl	14.10	-7	05.11	-3	14.11	-7	06.12	-2	13.12	-8	06.01	-2
18	Jharsuguda	18.10	-3	08.11	0	19.11	-2	10.12	2	20.12	-1	10.01	2
19	Jagatsinghpur	14.10	-7	06.11	-2	14.11	-7	05.12	-3	13.12	-8	06.01	-2
20	Jeypore Spl	15.10	-6	05.11	-3	15.11	-6	04.12	-4	12.12	-9	06.01	-2
21	Khurda Spl	11.10	-10	05.11	-3	13.11	-8	05.12	-3	13.12	-8	06.01	-2
22	Keonjhar	16.10	-5	11.11	3	15.11	-6	09.12	1	16.12	-5	07.01	-1
23	Kalahandi	15.10	-6	06.11	-2	15.11	-6	06.12	-2	13.12	-8	06.01	-2
24	Kendrapara	15.10	-6	06.11	-2	15.11	-6	05.12	-3	13.12	-8	06.01	-2
25	Koraput	15.10	-6	07.11	-1	15.11	-6	06.12	-2	16.12	-5	07.01	-1
26	Khurda	15.10	-6	06.11	-2	15.11	-6	06.12	-2	16.12	-5	06.01	-2
27	Mayurbhanj	16.10	-5	06.11	-2	15.11	-6	06.12	-2	16.12	-5	07.01	-1
28	Malkangiri	18.10	-3	08.11	0	18.11	-3	06.12	-2	01.01	1 1	10.01	2
29	Nayagarh	15.10	-6	06.11	-2	18.11	-3	06.12	-2	13.12	-8	06.01	-2
30	Nuapara	16.10	-5	08.11	0	19.11	-2	09.12	1	17.12	-4	09.01	1
31	Nabarangpur	16.10	-5	06.11	-2	15.11	-6	06.12	-2	13.12	-8	07.01	-1
32	BBSR Spl-II	15.10	-6	05.11	-3	15.11	-6	05.12	-3	13.12	-8	06.01	-2
33	Phulbani	16.10	-5	11.11	3	19.11	-2	10.12	2	17.12	-4	10.01	2
34	Panposh Spl	15.10	-6	07.11	-1	14.11	-7	05.12	-3	13.12	-8	06.01	-2
35	Puri	15.10	-6	07.11	-1	15.11	-6	09.12	1	16.12	-5	07.01	-1
36	Rayagada	18.10	-3	08.11	0	19.11	-2	09.12	1	18.12	-3	08.01	0
37	Sambalpur	15.10	-6	06.11	-2	15.11	-6	06.12	-2	16.12	-5	06.01	-2
38	Sundergarh	15.10	-6	07.11	-1	15.11	-6	06.12	-2	13.12	-8	07.01	-1
39	Subarnapur	15.10	-6	06.11	-2	15.11	-6	06.12	-2	13.12	-8	07.01	-1
40	State Pension Try			05.11	-3			05.12	-3			03.01	-5

Sl No	Name of the District/ Special Treasuries	January				February				March			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	Angul	16.01	-5	05.02	-3	14.02	-7	06.03	-2	16.03	-5	09.04	-6
2	Berhampur Spl	16.01	-5	06.02	-2	14.02	-7	06.03	-2	16.03	-5	15.04	0
3	Bhubaneswar Sp I-I	14.01	-7	05.02	-3	14.02	-7	06.03	-2	13.03	-8	07.04	-8
4	Bouda	20.01	-1	10.02	2	14.02	-7	06.03	-2	13.03	-8	09.04	-6
5	Bhadrak	14.01	-7	05.02	-3	12.02	-9	06.03	-2	12.03	-9	09.04	-6
6	Bargarh	16.01	-5	07.02	-1	14.02	-7	06.03	-2	16.03	-5	07.04	-8
7	Bolangir	17.01	-4	10.02	2	14.02	-7	06.03	-2	18.03	-3	09.04	-6
8	Balasore	20.01	-1	07.02	-1	17.02	-4	06.03	-2	17.03	-4	15.04	0
9	Cyber Treasury			06.02	-2			12.03	4			09.04	-6
10	Cuttack	15.01	-6	06.02	-2	14.02	-7	06.03	-2	13.03	-8	16.04	1
11	Cuttack Spl	14.01	-7	05.02	-3	14.02	-7	04.03	-4	13.03	-8	09.04	-6
12	Deogarh	16.01	-5	07.02	-1	14.02	-7	06.03	-2	17.03	-4	09.04	-6
13	Dhenkanal	16.01	-5	07.02	-1	14.02	-7	06.03	-2	13.03	-8	07.04	-8
14	Ganjam	20.01	-1	07.02	-1	17.02	-4	06.03	-2	18.03	-3	08.04	-7
15	Gajapati	16.01	-5	07.02	-1	14.02	-7	06.03	-2	16.03	-5	09.04	-6
16	Jajpur	17.01	-4	06.02	-2	14.02	-7	06.03	-2	16.03	-5	15.04	0
17	Jajpur Road Spl	14.01	-7	05.02	-3	14.02	-7	05.03	-3	13.03	-8	09.04	-6
18	Jharsuguda	22.01	1	11.02	3	19.02	-2	12.03	4	14.03	-7	13.04	-2
19	Jagatsinghpur	16.01	-5	06.02	-2	13.02	-8	04.03	-4	13.03	-8	08.04	-7
20	Jeypore Spl	16.01	-5	06.02	-2	14.02	-7	06.03	-2	16.03	-5	15.04	0
21	Khurda Spl	14.01	-7	06.02	-2	12.02	-9	04.03	-4	12.03	-9	09.04	-6
22	Keonjhar	16.01	-5	06.02	-2	14.02	-7	06.03	-2	16.03	-5	15.04	0
23	Kalahandi	16.01	-5	05.02	-3	14.02	-7	06.03	-2	16.03	-5	14.04	-1
24	Kendrapara	14.01	-7	06.02	-2	14.02	-7	06.03	-2	16.03	-5	11.04	-4
25	Koraput	16.01	-5	06.02	-2	14.02	-7	06.03	-2	13.03	-8	09.04	-6
26	Khurda	16.01	-5	06.02	-2	17.02	-4	06.03	-2	16.03	-5	09.04	-6
27	Mayurbhanj	20.01	-1	10.02	2	17.02	-4	11.03	3	19.03	-2	16.04	1
28	Malkangiri	17.01	-4	06.02	-2	20.02	-1	06.03	-2	16.03	-5	08.04	-7
29	Nayagarh	16.01	-5	06.02	-2	14.02	-7	09.03	1	16.03	-5	15.04	0
30	Nuapara	17.01	-4	11.02	3	18.02	-3	06.03	-2	13.03	-8	16.04	1
31	Nabarangpur	17.01	-4	07.02	-1	14.02	-7	06.03	-2	17.03	-4	09.04	-6
32	Bhubaneswar Sp I-II	14.01	-7	05.02	-3	14.02	-7	04.03	-4	13.03	-8	09.04	-6
33	Phulbani	20.01	-1	10.02	2	17.02	-4	09.03	1	17.03	-4	09.04	-6
34	Panposh Spl	16.01	-5	06.02	-2	13.02	-8	06.03	-2	13.03	-8	09.04	-6
35	Puri	17.01	-4	06.02	-2	17.02	-4	06.03	-2	17.03	-4	09.04	-6
36	Rayagada	17.01	-4	07.02	-1	14.02	-7	06.03	-2	16.03	-5	13.04	-2
37	Sambalpur	16.01	-5	06.02	-2	14.02	-7	06.03	-2	16.03	-5	09.04	-6
38	Sundergarh	17.01	-4	07.02	-1	14.02	-7	06.03	-2	13.03	-8	15.04	0
39	Subarnapur	16.01	-5	06.02	-2	14.02	-7	06.03	-2	16.03	-5	15.04	0
40	State Pension Try			05.02	-3			06.03	-2			06.04	-9

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

Name of the District/ Special Treasuries	101-Revenue Deposit	103-Security Deposit	104-Civil Court Deposits	105-Criminal Court Deposits
Lapsed Deposit Wanting for the years				
Angul	2003-2004, 2004-2005, 2009-2010	2002-2003 to 2004-2005	2002-2003, 2005-2006 to 2012-2013, 2014-2015 to 2016-2017	2002-2003- to 2012-2013, 2014- 2015 to 2016- 2017
Balasore	2016-2017	2002-2003, 2016-2017	2016-2017	2016-2017
Baragarh	---	--	2004-2005, 2011-2012	---
Berhampur Special	2004-2005	--	2002-2003	2002-2003
Bhadrak	2002-2003 to 2004-2005, 2006-2007 TO 2013-2014	2000-2003 to 2004-2005, 2009- 2010, 2012-2013 to 2014-2015, 2016-2017	2014-2015, 2016-2017	2009-2010, 2014-2015, 2016-2017,
Bhubaneswar Special-I	2003-2004, 2015-2016	2002-2003 to 2005-2006, 2015- 2016, 2016-2017	2016-2017	2016-2017
Bhubaneswar Special-II (OLS)	-	2010-2011, 2011-2012	-	-
Bolangir	2002-2003 to 2014-2015, 2016-2017	2002-2003 to 2011-2012, 2013- 2014 to 2014- 2015,2016-2017	2003- 2004,2004- 2005, 2007- 2008, 2011- 2012, 2014- 2015 to 2016- 2017	2003-2004, 2005-2006, 2006- 2007, 2014-2015, 2015-2016, 2016- 2017
Boudh	2015-2016	2005-2006 to 2016-2017	2008-2009, 2015-2016, 2016-2017	2015-2016, 2016-2017
Cuttack District	2002-2003 to 2004-2005, 2009-2010, 2010-2011, 2012-2013, 2016-2017	2002-2003 to 2004-2005, 2009- 2010 to 2013- 2014, 2015-2016 2016-2017	2016-2017	2016-2017
Cuttack Speical	-	2002-2003 to 2004-2005, 2007- 2008 to 2011- 2012, 2013-2014, 2016-2017		
Deogarh	2002-2003,2004-2005, 2015-2016	2003-2004, 2004- 2005, 2016-2017	2003-2004 to 2016-2017	2003-2004 to 2016-2017

Dhenkanal	2003-2004	-	2016-2017	2016-2017
Ganjam	2012-2013, 2013-2014	--	--	--
Gajapati	2002-2003 to 2004-2005, 2006-2007	2002-2003 to 2004-2005, 2006- 2007 to 2014- 2015,2016-2017		
Jagatsingpur		2012-2013, 2016-2017	2007-2008 to 2011-2012, 2016-2017	2007-2008 to 2011-2012, 2016-2017
Jajpur		2002-2003, 2013-2014	2013-2014, 2016-2017	2013-2014, 2016-2017
Jajpur Special	2009-2010	2013-2014, 2014-2015	2006-2007, 2007-2008, 2013-2014, 2016-2017	2006-2007, 2007-2008, 2013-2014,
Jeypore Special		2003-2004,2004- 2005, 2006-2007, 2016-2017	2006- 2007,2016-2017	2012-2013, 2016- 2017
Jharsuguda	2002-2003,	2002-2003, 2003- 2004, 2009-2010, 2010-2011, 2014- 2015 to 2016- 2017	2013-2014 to 2016-2017	2013-2014 to 2016-2017
Kalahandi		2008-2009	2002- 2003,2016-2017	2016-2017
Kendrapara	2004-2005	2002-2003 to 2004-2005, 2014-2015 to 2016-2017	2002-2003 to 2006-2007, 2008-2009 to 2011-2012, 2015-2016 to 2016-2017	2005-2006 to 2011-2012, 2015- 2016 , 2016-2017
Keonjhar	2002-2003 to 2005-2006, 2016-2017	2002-2003 to 2016-2017	2005-2006	2004-2005, 2016-2017
Khurda	2002-2003, 2013- 2014, 2015-2016, 2016- 2017	2000-2003,2015- 2016, 2016-2017	2003-2004, 2005-2006 to 2011-2012, 2013-2014 to 2016-2017	2003-2004,2005- 2006, 2007-2008 to 2011-2012, 2013-2014 to 2016-2017
Khurda Special	2013-2014, 2016-2017		2016-2017	2011-2012, 2016-2017
Koraput			2002-2003, 2004-2005 , 2005-2006, 2007-2008 to 2016-2017	2002-2003 to 2005-2006, 2007- 2008 to 2016- 2017,
Malkangiri	2012-2013	2002-2003 to 2005-2006, 2015-2016, 2016-2017	2012-2013, 2014-2015 to 2016-2017	2012-2013, 2014-2015 to 2016-2017
Mayurbhanj	2011-2012, 2012-2013	2015-2016 , 2016-2017	2016-2017	2016-2017

Nawarangpur	2007-2008	2016-2017	2002-2003 to 2016-2017	2002-2003 to 2016-2017
Nayagarh	2013-2014	2002-2003 to 2004-2005,2006-2007,2010-2011 to 2014-2015, 2016-2017	2006-2007,2007-2008,2015-2016,2016-2017	2006-2007,2007-2008,2015-2016, 2016-2017,
Nuapada	2002-2003, 2003-2004, 2008-2009, 2013 2014 to 2016-2017	2002-2003 to 2004-2005, 2007-2008 to 2016-2017	2003-2004 to 2011-2012, 2013-2014, 2014-2015, 2016-2017	2004-2005 to 2016-2017
Panposh	2003-2004,2004-2005,2013-2014, 2014-2015	2002-2003 to 2005-2006,2013-2014, 2014-2015	2013-2014 to 2016-2017	2002-2003 2013-2014 to 2016-2017
Phulbani			2016-2017	
Puri	2003-2004 to 2005-2006,2007-2008 to 2009-2010, 2013-2014	2002-2003 to 2016-2017	2003-2004,2016-2017	2012-2013, 2016-2017
Rayagada		2012-2013, 2015-2016	2008-2009 to 2016-2017	2006-2007 to 2016-2017
Sambalpur	2009-2010	2008-2009, 2009-2010, 2016-2017		
Sonepur	2007-2008, 2016-2017	2005-2006 to 2007-2008, 2013-2014, 2016-2017	2014-2015 to 2016-2017	2014-2015 to 2016-2017
Sundargarh	2002-2003, 2003-2004	2008-2009	2016-2017	2016-2017

ANNEXURE- I

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

Sl. No.	Name of the District/ Special Treasuries y	Name of the Defaulting Administrators
1	Angul	1. Headmaster, Mahendra High School, Athamallik 2. Headmistress Government Girls High School, Angul 3. Principal Government College, Angul 4. Executive Officer, Notified Area Council, Athamallik 5. Block Development Officer, Athamallik 6. Block Development Officer, Banarpal
2	Berhampur	1. Principal, Government ETE Institute, Berhampur 2. Principal, SB Rath Government Womens' College, Berhampur 3. Principal, U C P Engineering School, Berhampur 4. Accounts Officer, MKCG Medical College, Berhampur 5. Block Development Officer, Rangeilunda
3	Bhubaneswar Spl-I	1. Director of Teacher Education & S C E R T Odisha, Bhubaneswar 2. Headmaster, Government High School Unit-I, Bhubaneswar 3. Headmaster, Government High School Unit-VI, Bhubaneswar 4. Headmaster, Government Girls High School Unit-I, Bhubaneswar 5. Headmaster, Government Girls High School Unit-VI, Bhubaneswar 6. Principal, BJB College, Bhubaneswar 7. Principal, Rajdhani College, Bhubaneswar 8. Commissioner of Endowments, Bhubaneswar 9. Member Secretary, Odisha Handlooms and Handicrafts Devl and Promotion Council, Bhubaneswar 10. Executive Officer, Bhubaneswar Municipal Corporation, Bhubaneswar 11. Block Development Officer, Balianata 12. Block Development Officer, Balipatna 13. Block Development Officer, Bhubaneswar
4	Bhubaneswar Spl-II(OLA)	1. Administrator, Central Provident Fund, H & U D Department, Bhubaneswar
5	Bargarh	1. Block Development Officer, Ambabhona
6	Bolangir	1. Headmaster, NB High School, Jarasinga 2. Headmaster, PR High School, Bolangir 3. Headmaster, Ramai High School, Patnagarh 4. Headmistress, Government Girls High School, Bolangir 5. Headmistress, Government Girls High School, Kantabanji 6. Headmistress, Government Girls High School, Patnagarh 7. Headmistress, Government Girls High School, Titilagarh 8. Principal, District Institute of Educational Training, Bolangir 9. Principal, College of Teacher Education, Bolangir 10. Principal, Government Womens' College, Bolangir 11. Principal, Rajendra College, Bolangir 12. Executive Officer, Zilaparishad, Bolangir 13. Project Director, District Rural Development Agency, Bolangir, 14. Executive Officer, Bolangir Municipality 15. Executive Officer, Notified Area Council, Kantabanji

		16. Executive Officer, Notified Area Council, Patnagarh 17. Executive Officer, Notified Area Council, Titilagarh 18. Executive Officer, Notified Area Council, Tusura 19. Block Development Officer, Agalpur 20. Block Development Officer, Bangamunda 21. Block Development Officer, Belpara 22. Block Development Officer, Bolangir 23. Block Development Officer, Deogaon 24. Block Development Officer, Gudvela 25. Block Development Officer, Khaprakhol 26. Block Development Officer, Loisingha 27. Block Development Officer, Muribahal 28. Block Development Officer, Patnagarh 29. Block Development Officer, Puintala 30. Block Development Officer, Saintala 31. Block Development Officer, Titilagarh 32. Block Development Officer, Turekela
7	Balasore	1. Headmaster, Baghajatin High School, Orangi 2. Headmaster, Balasore Zilla School, Balasore 3. Headmaster, Government High School, Hirapur 4. Headmaster, Government High School, Khaira, Soro 5. Headmaster, Jagannath Government High School, Kamar, Bhograi 6. Headmaster, Kailash Chandra Government High School, Nilagiri 7. Headmaster, Sambunth High School, Basta 8. Headmaster, Subarnrekha Govt. High School, Basta 9. Principal, Govt. E.T.E.I, Langaleswar 10. Headmistress, Barabati Girls High School, Barabati 11. Headmistress, Government Girls High School, Rajnilagiri 12. Headmistress, Government Girls High School, Remuna 13. Headmistress, Ramkrishna Govt Girls High School, Jaleswar 14. Principal, District Institute of Education & Training, Balasore 15. Principal, Fakir Mohan Jr. College, Balasore 16. Principal, College of Teacher Education, Balasore 17. Principal, Fakir Mohan College, Balasore 18. Principal, KKS Womens' College, Balasore 19. Principal, Industrial Training Institute, Balasore 20. Executive, Officer Zilaparisad, Balasore 21. Project Director, District Rural Development Agency, Balasore 22. Project Director, Integrated Tribal Development Agency, Nilagiri 23. Executive Officer, Balasore Municipality, Balasore 24. Executive Officer, Notified Area Council, Jaleswar 25. Executive Officer, Notified Area Council, Nilagiri 26. Executive Officer, Soro Municipality, Soro 27. Block Development Officer, Bahanaga 28. Block Development Officer, Baliapal 29. Block Development Officer, Basta 30. Block Development Officer, Bhograi 31. Block Development Officer, Jaleswar 32. Block Development Officer, Khaira 33. Block Development Officer, Nilagiri 34. Block Development Officer, Oupada 35. Block Development Officer, Remuna 36. Block Development Officer, Simulia

		<p>37. Block Development Officer, Soro</p> <p>38. Block Development Officer, Sadar, Balasore</p>
8	Cuttack	<p>1. Headmaster, AN High School, Narasinghpur,</p> <p>2. Headmaster, BK Vidyapitha, Banki,</p> <p>3. Headmaster, BN Vidyapitha, Athagarh,</p> <p>4. Headmaster, Govt. High School, Kazibazar,</p> <p>5. Headmaster, Mohan Subudhi High School, Baramba,</p> <p>6. Principal, R N Govt. Elementary Teachers Education Institute,Cuttack,</p> <p>7. Headmaster, Revenshaw Collegiate School,Cuttack,</p> <p>8. Principal, Govt. ETE Institute, Athagarh,</p> <p>9. Principal, Government ETE Institute, Ragadi, Banki,</p> <p>10. Headmistress, Government Girls High School, Athagarh,</p> <p>11. Headmistress, Government Girls High School, Banki,</p> <p>12. Headmistress, Government Girls High School, Baramba,</p> <p>13. Headmistress, Government Girls High School, Narasinghpur,</p> <p>14. Headmistress, Government Girls High School, Pallisa, Mahanga,</p> <p>15. Headmistress, Government Girls High School, Tigiria,</p> <p>16. Headmistress, Practicing Govt Girls High School,</p> <p>17. Head Mistress, Revenshaw Girls School, Cuttack,</p> <p>18. Principal, Radhanath Institute of Advance Statistics,Cuttack,</p> <p>19. Principal, Sailabala Womens' College,Cuttack,</p> <p>20. Executive Officer, Zilla Parishad,Cuttack,</p> <p>21. Project Director, District Rural Development Agency,Cuttack,</p> <p>22. Executive Officer, Cuttack Municipal Corporation,Cuttack,</p> <p>23. Executive Officer, Notified Area Council, Athagarh,</p> <p>24. Executive Officer, Notified Area Council, Banki,</p> <p>25. Block Development Officer, Athagarh,</p> <p>26. Block Development Officer, Banki,</p> <p>27. Block Development Officer, Baramba,</p> <p>28. Block Development Officer, Dampada,</p> <p>29. Block Development Officer, Kantapada,</p> <p>30. Block Development Officer, Mahanga,</p> <p>31. Block Development Officer, Narasinghpur,</p> <p>32. Block Development Officer, Niali,</p> <p>33. Block Development Officer, Nischintakoili,</p> <p>34. Block Development Officer, Salipur,</p> <p>35. Block Development Officer,Tigiria</p>
9	Cuttack Spl.	<p>1. Principal, Jatiya Kabi Bira Kishore Govt College,Cuttack,</p> <p>2. Principal, Ravenshaw Junior College,Cuttack,</p> <p>3. Principal, Bhubanananda Odisha School of Engineering, Cuttack,</p> <p>4. Principal, Industrial Training Institute,Cuttack,</p> <p>5. Principal, Madhusudan Industrial Training Institute,Cuttack,</p> <p>6. Accounts Officer, SCB Medical College,Cuttack,</p> <p>7. Project Director, CADA, CB-8,Cantonment Road, Cuttack,</p> <p>8. Executive Officer, Choudwar Municipality,Choudwar,</p> <p>9. Block Development Officer, Baranga,</p> <p>10. Block Development Officer,Tangi,</p> <p>11. Block Development Officer, Sadar,Cuttack.</p>
10	Deogarh	<p>1. Head Master, Government Girls High School, Deogarh,</p> <p>2. Head Master, RBD High School, Deogarh,</p> <p>3. Project Director, District Rural Development Agency, Deogarh,</p> <p>4. Project Administrator, ITDA, Teleibani,</p> <p>5. Executive Officer, Deogarh Municipality, Deogarh,</p>

		6. Block Development Officer, Barkote, 7. Block Development Officer, Reamal, 8. Block Development Officer, Teleibani.
11	Keonjhar	1. Block Development Officer, Banspal
12	Kendrapara	1. Headmaster, RN High School, Rajakanika, 2. Headmistress, Government Girls High School, Kendrapara, 3. Executive Officer, Zilla Parishad, Kendrapara, 4. Executive Officer, Kendrapara Municipality, Kendrapara, 5. Block Development Officer, Rajkanika, 6. Block Development Officer, Rajnagar
13	Koraput	1. Principal, Govt. Women's (Jr) College, Koraput
14	Khurda Spl.	1. Headmistress, Government Girls High School, Bolagarh, 2. Headmistress, Government Girls High School, Khurda, 3. Principal, District Institute of Educational Training, Khurda
15	Khurda	1. Headmaster, Capital High School, Unit-3, Bhubaneswar, 2. Headmaster, Government Boys High School, Unit-8, Bhubaneswar, 3. Headmaster, Government High School, Badagada, 4. Headmaster, Government High School, Saheednagar, 5. Headmaster, Government High School, Unit-II, Bhubaneswar, 6. Principal, Government ETE Institute, Tangi, 7. Headmistress, Capital Girls High School, Unit-II, Bhubaneswar, 8. Headmistress, Government Girls High School, Banpur, 9. Headmistress, Government Girls High School, Jatni, 10. Headmistress, Government Girls High School, Unit-9, Bhubaneswar, 11. Headmistress, Government Girls High School, Unit-4, Bhubaneswar, 12. Headmistress, Government Girls High School, Unit-8, Bhubaneswar, 13. Principal, Ramadevi Women's College, Bhubaneswar, 14. Principal, Government Polytechnic, Bhubaneswar, 15. Treasurer, Charitable Endowment, Bhubaneswar, 16. Principal, Dr Abhinna Chandra Homoeopathy Medical College, Bhubaneswar, 17. Chairman Western Orissa Development Council, Bhubaneswar, 18. Secretary, State Council of Science and Technology, Secretariat, 19. Principal Government College of Physical Education, Bhubaneswar, 20. Chairman, Orissa Nurse Midwife Examination Board, Bhubaneswar, 21. Chairman, Orissa Council of Medical Registration, Bhubaneswar, 22. Registrar, Orissa Pharmacy Council, Bhubaneswar, 23. Chairman, Orissa Nurse Midwife Council, Bhubaneswar, 24. Executive Officer, Notified Area Council, Balugaon, 25. Executive Officer, Notified Area Council, Banpur, 26. Executive Officer, Municipal Council, Jatni, 27. Block Development Officer, Banpur, 28. Block Development Officer, Chilika, 29. Block Development Officer, Jatni, 30. Block Development Officer, Tangi.
16	Mayurbhanj	1. Head Master, MKC High School, Baripada, 2. Head Mistress, KN Girls High School, Baripada, 3. Principal, District Institute of Education & Training, Baripada,

		<ol style="list-style-type: none"> 4. Principal, Purna Chandra Industrial Training Institute, Baripada, 5. Principal, Technical Training Institute, Takatpur, 6. Project Director, Integrated Tribal Development Agency, Udala, 7. Executive Officer, Notified Area Council, Udala, 8. Block Development Officer, Baripada, 9. Block Development Officer, Kaptipada, 10. Block Development Officer, Kuliana, 11. Block Development Officer, Udala, 12. Block Development Officer Morada(Chitrada).
17	Malkangiri	<ol style="list-style-type: none"> 1. Head Master, Government Boys High School, Chitrakonda, 2. Head Master Government High School, Balimela, 3. Head Master Government High School, Malkangiri, 4. Head Mistress, Government Girls High School, Malkangiri, 5. Principal, Govt. +2 Science College, Malkangiri, 6. Executive Officer, Zilla Parishad, Malkangiri, 7. Project Director, District Rural Development Agency, Malkangiri, 8. Special Officer, Integrated Tribal Development Agency, Malkangiri, 9. Executive Officer, Notified Area Council, Balimela, 10. Executive Officer, Notified Area Council, Malkangiri, 11. Block Development Officer, Kalimela, 12. Block Development Officer, Khairipur, 13. Block Development Officer, Korkunda, 14. Block Development Officer, Kudumulgumma, 15. Block Development Officer, Malkangiri, 16. Block Development Officer, Mathili, 17. Block Development Officer, Podia
18	Nayagarh	<ol style="list-style-type: none"> 1. Headmaster, BC High School, Ranpur, 2. Headmaster, Brajendra High School, Nayagarh, 3. Headmaster, Daspalla High School, Daspalla, 4. Headmaster, Government High School, Rajsunakhala, 5. Headmaster, Narayan High School, Sarankul, 6. Headmaster, Rama Chandra High School, Khandapara, 7. Headmistress, Government Girls High School, Nayagarh, 8. Executive Officer, Zilla Parishad, Nayagarh, 9. Project Director, District Rural Development Agency, Nayagarh, 10. Executive Officer, Notified Area Council, Khandapara, 11. Executive Officer, Notified Area Council, Nayagarh, 12. Executive Officer, Notified Area Council, Daspalla, 13. Executive Officer, Ranpur Notified Area Council, Ranpur, 14. Block Development Officer, Bhapur, 15. Block Development Officer, Daspalla, . 16. Block Development Officer, Gania, 17. Block Development Officer, Khandapara, 18. Block Development Officer, Nayagarh, 19. Block Development Officer, Nuagaon, 20. Block Development Officer, Odagaon, 21. Block Development Officer, Ranpur.
19	Nuapada	<ol style="list-style-type: none"> 1. Headmistress, Government Girls High School, Khariar, 2. Executive Officer, Notified Area Council, Khariar, 3. Executive Officer, Notified Area Council, Nuapada, 4. Block Development Officer, Boden, 5. Block Development Officer, Khariar, 6. Block Development Officer, Sinapali,

		7. Block Development Officer, Tentulikhunti
20	Phulbani	1. Assistant Agricultural Engineer, Phulbani, 2. Block Development Officer, Baliguda
21	Puri	1. Headmaster, Gadadhar High School, Puri, 2. Headmaster, Puri Zilla School, Puri, 3. Principal, Government ETE Institute, Nimapara, 4. Principal, Government ETE Institute, Pipili, 5. Headmaster, Government Girls High School, Delanga, 6. Headmistress, Government Girls High School, Puri, 7. Headmistress, Government Girls High School, Satyabadi, 8. Headmistress, Government Girls High School, Badasankha, 9. Headmistress, JBR Government Girls High School, Nimapara, 10. Principal, Samanta Chandra Sekhar (Jr) College, Puri, 11. Principal, Government Womens' College, Puri, 12. Principal, Samanta Chandra Sekhar College, Puri, 13. Principal, Industrial Training Institute, Puri, 14. Principal, Gopabandhu Ayurveda Mahavidyalaya, Puri, 15. Executive Officer Zilla Parishad, Puri, 16. Project Director, District Rural Development Agency, Puri, 17. Executive Officer, Puri Municipality, Puri, 18. Executive Officer, Notified Area Council, Konark, 19. Executive Officer, Notified Area Council, Nimapara, 20. Executive Officer, Notified Area Council, Pipili, 21. Block Development Officer, Astarang, 22. Block Development Officer, Brahmagiri, 23. Block Development Officer, Delanga, 24. Block Development Officer, Gop, 25. Block Development Officer, Kakatpur, 26. Block Development Officer, Kanas, 27. Block Development Officer, Krushna Prasad, 28. Block Development Officer, Nimapara, 29. Block Development Officer, Pipili, 30. Block Development Officer, Satyabadi, 31. Block Development Officer, Sadar.
22	Rayagada	1. Headmaster, GCD High School, Rayagada, 2. Headmistress, Government Girls High School, Rayagada, 3. Principal, U G M I T, Rayagada, 4. Executive Officer, Zilla Parishad, Rayagada, 5. Project Director, District Rural Development Agency, Rayagada, 6. Project Administrator, Integrated Tribal Development Agency, Gunupur, 7. Project Administrator, Integrated Tribal Development Agency, Rayagada, 8. Executive Officer, Notified Area Council, Gudari, 9. Executive Officer, Gunupur Municipality, Rayagada, 10. Executive Officer, Rayagada Municipality, Rayagada, 11. Block Development Officer, Bissam Cuttack, 12. Block Development Officer, Chandrapur, 13. Block Development Officer, Gudari, 14. Block Development Officer, Gunupur, 15. Block Development Officer, Kalyansinghpur, 16. Block Development Officer, Kashipur, 17. Block Development Officer, Kolnara, 18. Block Development Officer Muniguda,

		<p>19. Block Development Officer, Padmapur, 20. Block Development Officer, Ramanaguda, 21. Block Development Officer, Rayagada.</p>
23	Sambalpur	<p>1. Headmaster, G C High School, Rairakhol, 2. Headmaster, Government Boys High School, Kuchinda, 3. Headmaster, NR High School, Rengali, 4. Headmistress, Government Girls High School, Balibandha, 5. Headmistress, Government Girls High School, Kuchinda, 6. Principal, District Institute of Educational Training, Sambalpur, 7. Principal, Government College of Physical Education, Kulundi, 8. P. Dir, Hirakud CADA, QR No.1, Commissioner Colony, Sambalpur, 9. Special Officer, Integrated Tribal Development Agency, Kuchinda, 10. Executive Officer, Notified Area Council, Kuchinda, 11. Executive Officer, Notified Area Council, Rairakhol, 12. Block Development Officer, Bamara, 13. Block Development Officer, Jamankira, 14. Block Development Officer, Jujomura, 15. Block Development Officer, Kuchinda, 16. Block Development Officer, Naktideul, 17. Block Development Officer, Rairakhol, 18. Block Development Officer, Rengali.</p>
24	Subarnapur	<p>1. Headmaster, M R High School, Subarnapur, 2. Headmistress, Government Girls High School, Subarnapur, 3. Executive Officer Zilla Parisad, Subarnapur, 4. Block Development Officer, Balisankara,, 5. Block Development Officer, Hemgiri, 6. Block Development Officer, Lephripara, 7. Block Development Officer, Subdega, 8. Executive Officer, Subarnapur Municipality, Subarnapur, 9. Block Development Officer, Binica, 10. Block Development Officer, Biramaharajpur, 11. Block Development Officer, Dunguripali, 12. Block Development Officer, Ullunda, 13. Block Development Officer, Sadar, Subarnapur.</p>

Annexure-J

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

(Referred to in para 2.9)

Sl. No.	Inspection Report No.	Name of the District/Special/Sub-Treasuries	Balance (In Rs.)
1	01/2019-20	Sub-Treasury, Tangi	32,54,809.74
2	02/2019-20	Sub-Treasury, Jatni	62,30,840.66
3	03/2019-20	Sub-Treasury, Narsinghpur	1,75,13,010.34
4	04/2019-20	Sub-Treasury, Baramba	3,17,20,783.06
5	05/2019-20	Sub-Treasury, Salipur	4,64,30,201.09
6	06/2019-20	Sub-Treasury, Tigiria	22,05,105.44
7	07/2019-20	Sub-Treasury, Athagarh	5,98,30,906.35
8	08/2019-20	Sub-Treasury, Niali	2,26,13,985.51
9	09/2019-20	Sub-Treasury, Mahanga	2,23,25,751.20
10	10/2019-20	District Treasury, Khurda	1,43,62,84,86,377.00
11	11/2019-20	District Treasury, Koraput	1,00,95,37,328.33
12	12/2019-20	Sub-Treasury, Borigumma	87,81,666.46
13	13/2019-20	Sub-Treasury, Banki	59,17,829.60
14	14/2019-20	Sub-Treasury, Kotpad	3,74,35,870.38
15	15/2019-20	Sub-Treasury, Balimela	9,96,76,099.38
16	16/2019-20	District Treasury, Malkangiri	71,53,97,803.19
17	17/2019-20	District Treasury, Cuttack	1,53,19,26,341.51
18	18/2019-20	District Treasury, Nawarangpur	81,09,07,098.48
19	19/2019-20	Sub-Treasury, Dabugaon	17,85,901.05
20	20/2019-20	District Treasury, Nuapada	45,32,31,771.51
21	21/2019-20	Special Treasury, Cuttack	31,97,52,979.76
22	22/2019-20	District Treasury, Keonjhar	39,66,73,256.36
23	23/2019-20	Sub-Treasury, Barbil	11,91,10,812.78
24	24/2019-20	Sub-Treasury, Anandapur	25,38,74,411.24
25	25/2019-20	Sub-Treasury, Sohela	39,94,00,005.38
26	26/2019-20	Sub-Treasury, Attabira	8,44,21,794.72
27	27/2019-20	District Treasury, Jharsuguda	39,90,16,825.62
28	28/2019-20	District Treasury, Balasore	72,59,56,063.64
29	29/2019-20	District Treasury, Baragarh	31,21,52,960.98
30	30/2019-20	District Treasury, Bolangir	1,02,70,85,883.24
31	31/2019-20	Sub-Treasury, Patnagarh	12,77,27,643.84
32	32/2019-20	Sub-Treasury, Nilagiri	18,68,66,006.97
33	33/2019-20	Sub-Treasury, Bhogarai	4,60,30,970.00
34	34/2019-20	Sub-Treasury, Jaleswar	8,52,56,609.01
35	35/2019-20	Sub-Treasury, Tusura	8,23,55,832.00
36	36/2019-20	District Treasury, Jajpur	23,59,33,342.59
37	37/2019-20	Sub-Treasury, Basta	6,05,31,993.69
38	38/2019-20	Sub-Treasury, Binjharpur	1,15,60,477.59
39	39/2019-20	Sub-Treasury, Kantabanji	6,69,74,162.94

40	40/2019-20	District Treasury, Sonepur	26,37,34,544.94
41	41/2019-20	District Treasury, Sambalpur	90,20,17,274.01
42	42/2019-20	Sub-Treasury, Sukinda	1,72,12,578.49
43	43/2019-20	Sub-Treasury, Rengali	4,94,43,944.24
44	44/2019-20	Special Treasury, Jajpur Road	7,20,87,145.22
45	45/2019-20	Sub-Treasury, Pipili	9,26,72,024.57
46	46/2019-20	Sub-Treasury, Burla	2,57,26,260.63
47	47/2019-20	Sub-Treasury, Kakatpur	4,04,19,044.55
48	48/2019-20	Sub-Treasury, Satyabadi	4,58,52,933.63
49	49/2019-20	Sub-Treasury, Rairakhol	8,44,68,698.91
50	50/2019-20	District Treasury, Puri	69,12,30,865.20
51	51/2019-20	Special Treasury, Panposh	1,24,55,72,316.38
52	52/2019-20	Special Treasury No.-II, Bhubaneswar	Nil
53	53/2019-20	Special Treasury No.-I, Bhubaneswar	1,36,97,43,180.74
54	54/2019-20	District Treasury, Kandhamal	56,97,56,952.33
55	55/2019-20	Sub-Treasury, Daringibadi	11,81,896.34
56	56/2019-20	Special Treasury, Berhampur	57,71,42,433.10
57	57/2019-20	District Treasury, Boudh	23,75,40,742.89
58	58/2019-20	Sub-Treasury, Buguda	5,45,31,274.72
59	59/2019-20	Sub-Treasury, Khallikote	14,82,77,823.86
60	60/2019-20	Sub-Treasury, Purusottampur	7,26,35,669.97
61	61/2019-20	Sub-Treasury, Chikiti	5,41,67,752.05
62	62/2019-20	Sub-Treasury, Kantamal	5,86,33,616.29
63	63/2019-20	District Treasury, Kalahandi	55,35,55,581.19
64	64/2019-20	District Treasury, Sundargarh	57,20,07,508.90
65	65/2019-20	Sub-Treasury, Kesinga	7,84,83,926.21
66	66/2019-20	Sub-Treasury, Junagarh	16,76,47,677.25
67	67/2019-20	District Treasury, Mayurbhanja	1,20,94,48,994.12
68	68/2019-20	Sub-Treasury, M.Rampur	8,98,61,892.06
69	69/2019-20	Sub-Treasury, Jaipatna	5,44,72,718.23
70	70/2019-20	Sub-Treasury, T.Rampur	4,67,32,461.35
71	71/2019-20	Sub-Treasury, Bahalda	2,34,08,319.81
72	72/2019-20	Sub-Treasury, Karanjia	21,75,75,303.40
73	73/2019-20	Sub-Treasury, Rairangpur	12,23,26,818.04
74	74/2019-20	District Treasury, Deogarh	15,56,32,578.41
75	75/2019-20	District Treasury, Dhenkanal	22,89,59,724.81
76	76/2019-20	District Treasury, Angul	34,16,55,691.46
77	77/2019-20	Sub-Treasury, Hindol	1,65,28,042.68
78	78/2019-20	Special Treasury, Khurda	22,28,70,685.22
79	79/2019-20	Sub-Treasury, Basudevpur	12,50,66,512.97
80	80/2019-20	District Treasury, Bhadrak	61,43,66,557.68
81	81/2019-20	District Treasury, Kendrapara	52,81,40,922.66
82	82/2019-20	Sub-Treasury, Marshagai	15,79,14,545.71
83	83/2019-20	Sub-Treasury, Rajnagar	3,38,94,996.36
84	84/2019-20	Sub-Treasury, Chandbali	4,12,65,457.13
85	85/2019-20	Sub-Treasury, Tihidi	1,59,43,051.18

86	86/2019-20	Sub-Treasury, Hinjicut	8,50,37,182.18
87	87/2019-20	District Treasury, Ganjam	66,45,34,307.27
88	88/2019-20	Sub-Treasury, Rajkanika	1,37,40,194.38
89	89/2019-20	District Treasury, Jagatsinghpur	29,56,53,602.50
90	90/2019-20	Sub-Treasury, Tirtol	6,15,288.38
91	91/2019-20	District Treasury, Gajapati	47,20,11,234.56
92	92/2019-20	Cyber Treasury, Bhubaneswar	Nil
93	93/2019-20	Sub-Treasury, Dasapalla	8,88,22,306.38
94	94/2019-20	District Treasury, Nayagarh	30,10,84,300.27
95	95/2019-20	Sub-Treasury, Ranapur	10,16,19,309.57
96	96/2019-20	Sub-Treasury, Balikuda	17,26,746.64
97	97/2019-20	Sub-Treasury, Bissam Cuttack	5,39,15,985.82
98	98/2019-20	Sub-Treasury, Padampur	8,28,51,184.56
99	99/2019-20	District Treasury, Rayagada	97,92,51,700.32
Total			1,68,88,85,63,795.35

APPENDIX-I

List of District/Special/Sub-Treasuries inspected during 2019-20

(Referred to in para 3.2)

Sl. No.	Inspection Report No.	Name of the District/Special/Sub-Treasuries
1	01/2019-20	Sub-Treasury, Tangi
2	02/2019-20	Sub-Treasury, Jatni
3	03/2019-20	Sub-Treasury, Narsinghpur
4	04/2019-20	Sub-Treasury, Baramba
5	05/2019-20	Sub-Treasury, Salipur
6	06/2019-20	Sub-Treasury, Tigiria
7	07/2019-20	Sub-Treasury, Athagarh
8	08/2019-20	Sub-Treasury, Niali
9	09/2019-20	Sub-Treasury, Mahanga
10	10/2019-20	District Treasury, Khurda
11	11/2019-20	District Treasury, Koraput
12	12/2019-20	Sub-Treasury, Borigumma
13	13/2019-20	Sub-Treasury, Banki
14	14/2019-20	Sub-Treasury, Kotpad
15	15/2019-20	Sub-Treasury, Balimela
16	16/2019-20	District Treasury, Malkangiri
17	17/2019-20	District Treasury, Cuttack
18	18/2019-20	District Treasury, Nawarangpur
19	19/2019-20	Sub-Treasury, Dabugaon
20	20/2019-20	District Treasury, Nuapada
21	21/2019-20	Special Treasury, Cuttack
22	22/2019-20	District Treasury, Keonjhar
23	23/2019-20	Sub-Treasury, Barbil
24	24/2019-20	Sub-Treasury, Anandapur
25	25/2019-20	Sub-Treasury, Sohela
26	26/2019-20	Sub-Treasury, Attabira
27	27/2019-20	District Treasury, Jharsuguda
28	28/2019-20	District Treasury, Balasore
29	29/2019-20	District Treasury, Baragarh
30	30/2019-20	District Treasury, Bolangir
31	31/2019-20	Sub-Treasury, Patnagarh
32	32/2019-20	Sub-Treasury, Nilagiri
33	33/2019-20	Sub-Treasury, Bhogarai
34	34/2019-20	Sub-Treasury, Jaleswar
35	35/2019-20	Sub-Treasury, Tusura
36	36/2019-20	District Treasury, Jajpur
37	37/2019-20	Sub-Treasury, Basta
38	38/2019-20	Sub-Treasury, Binjharpur
39	39/2019-20	Sub-Treasury, Kantabanji
40	40/2019-20	District Treasury, Sonapur
41	41/2019-20	District Treasury, Sambalpur

42	42/2019-20	Sub-Treasury, Sukinda
43	43/2019-20	Sub-Treasury, Rengali
44	44/2019-20	Special Treasury, Jajpur Road
45	45/2019-20	Sub-Treasury, Pipili
46	46/2019-20	Sub-Treasury, Burla
47	47/2019-20	Sub-Treasury, Kakatpur
48	48/2019-20	Sub-Treasury, Satyabadi
49	49/2019-20	Sub-Treasury, Rairakhola
50	50/2019-20	District Treasury, Puri
51	51/2019-20	Special Treasury, Panposh
52	52/2019-20	Special Treasury No.-II, Bhubaneswar
53	53/2019-20	Special Treasury No.-I, Bhubaneswar
54	54/2019-20	District Treasury, Kandhamal
55	55/2019-20	Sub-Treasury, Daringibadi
56	56/2019-20	Special Treasury, Berhampur
57	57/2019-20	District Treasury, Boudh
58	58/2019-20	Sub-Treasury, Buguda
59	59/2019-20	Sub-Treasury, Khallikote
60	60/2019-20	Sub-Treasury, Purusottampur
61	61/2019-20	Sub-Treasury, Chikiti
62	62/2019-20	Sub-Treasury, Kantamal
63	63/2019-20	District Treasury, Kalahandi
64	64/2019-20	District Treasury, Sundargarh
65	65/2019-20	Sub-Treasury, Kesinga
66	66/2019-20	Sub-Treasury, Junagarh
67	67/2019-20	District Treasury, Mayurbhanja
68	68/2019-20	Sub-Treasury, M.Rampur
69	69/2019-20	Sub-Treasury, Jaipatna
70	70/2019-20	Sub-Treasury, T.Rampur
71	71/2019-20	Sub-Treasury, Bahalda
72	72/2019-20	Sub-Treasury, Karanjia
73	73/2019-20	Sub-Treasury, Rairangpur
74	74/2019-20	District Treasury, Deogarh
75	75/2019-20	District Treasury, Dhenkanal
76	76/2019-20	District Treasury, Angul
77	77/2019-20	Sub-Treasury, Hindol
78	78/2019-20	Special Treasury, Khurda
79	79/2019-20	Sub-Treasury, Basudevpur
80	80/2019-20	District Treasury, Bhadrak
81	81/2019-20	District Treasury, Kendrapara
82	82/2019-20	Sub-Treasury, Marshagai
83	83/2019-20	Sub-Treasury, Rajnagar
84	84/2019-20	Sub-Treasury, Chandbali
85	85/2019-20	Sub-Treasury, Tihidi
86	86/2019-20	Sub-Treasury, Hinjicut
87	87/2019-20	District Treasury, Ganjam

88	88/2019-20	Sub-Treasury, Rajkanika
89	89/2019-20	District Treasury, Jagatsinghpur
90	90/2019-20	Sub-Treasury, Tirtol
91	91/2019-20	District Treasury, Gajapati
92	92/2019-20	Cyber Treasury, Bhubaneswar
93	93/2019-20	Sub-Treasury, Dasapalla
94	94/2019-20	District Treasury, Nayagarh
95	95/2019-20	Sub-Treasury, Ranapur
96	96/2019-20	Sub-Treasury, Balikuda
97	97/2019-20	Sub-Treasury, Bissam cuttack
98	98/2019-20	Sub-Treasury, Padampur
99	99/2019-20	District Treasury, Rayagada

APPENDIX-II**List of outstanding I.Rs and Paras upto the Year 2019-20****(Referred to in para 3.3)**

Sl. No.	Name of the District/Special/Sub-Treasuries	No. of I.R.s	No. of Paras
1	District Treasury Angul	04	13
2	Sub-Treasury, Chhendipada	00	00
3	Sub-Treasury, Talcher	01	01
4	Sub-Treasury, Pallahara	01	05
5	Sub-Treasury, Athmallik	01	04
6	Sub-Treasury, Samal	00	00
7	Sub-Treasury, Kishore Nagar	00	00
8	District Treasury Balasore	03	07
9	Sub-Treasury, Jaleswar	02	07
10	Sub-Treasury, Basta	01	04
11	Sub-Treasury, Nilagiri	01	04
12	Sub-Treasury, Soro	01	04
13	Sub-Treasury, Bhogarai	01	04
14	District Treasury Baragarh	06	11
15	Sub-Treasury, Attabira	03	04
16	Sub-Treasury, Sohela	02	04
17	Sub-Treasury, Barpali	01	02
18	Sub-Treasury, Bheden	02	03
19	Sub-Treasury, Bhatli	00	00
20	Sub-Treasury, Padmpur	01	01
21	Sub-Treasury, Paikmal	02	04
22	District Treasury Bhadrak	03	12
23	Sub-Treasury, Tihidi	02	05
24	Sub-Treasury, Dhamnagar	01	03
25	Sub-Treasury, Basudevpur	03	09
26	Sub-Treasury, Chandabali	03	09
27	District Treasury Bolangir	03	16
28	Sub-Treasury, Titlagarh	01	02
29	Sub-Treasury, Kantabanji	03	12
30	Sub-Treasury, Tusura	02	08
31	Sub-Treasury, Patnagarh	02	09
32	Sub-Treasury, Loisingha	01	01
33	District Treasury Boudh	04	16
34	Sub-Treasury, Kantamal	03	08
35	District Treasury Cuttack	04	15
36	Special Treasury Cuttack	04	08
37	Sub-Treasury, Athagarh	04	23
38	Sub-Treasury, Narsinghapur	03	11
39	Sub-Treasury, Tigiria	04	10
40	Sub-Treasury, Baramba	01	09

41	Sub-Treasury, Salipur	02	08
42	Sub-Treasury, Niali	01	08
43	Sub-Treasury, Banki	02	10
44	Sub-Treasury, Mahanga	01	05
45	District Treasury Deogarh	07	36
46	District Treasury Dhenkanal	07	20
47	Sub-Treasury, Hindol	04	12
48	SubTreasury Kamakshyamanagar	02	10
49	Sub-Treasury, Bhuban	02	04
50	District Treasury Gajapati	03	10
51	Sub-Treasury, R.Udayagiri	01	02
52	Sub-Treasury, Kasinagar	01	05
53	District Treasury Ganjam	03	09
54	Special Treasury Berhampur	02	08
55	Sub-Treasury, Chikiti	02	07
56	Sub-Treasury, Digapahandi	01	02
57	Sub-Treasury, Buguda	02	05
58	Sub-Treasury, Aska	03	05
59	Sub-Treasury, Soroda	03	05
60	Sub-Treasury, Khallikote	02	07
61	Sub-Treasury, Kodala	02	09
62	Sub-Treasury, Bhanjanagar	01	04
63	Sub-Treasury, Hinjilicut	01	05
64	Sub-Treasury, Purusottampur	02	06
65	District Treasury Jagatsinghpur	03	08
66	Sub-Treasury, Tirtol	01	03
67	Sub-Treasury, Kujang	01	02
68	Sub-Treasury, Balikuda	01	03
69	District Treasury Jajpur	02	12
70	Sub-Treasury, Binjharpur	01	03
71	Sub-Treasury, Dharmasala	01	03
72	Special Treasury Jajpur Road	05	19
73	Sub-Treasury, Darpani	00	00
74	Sub-Treasury, Sukinda	02	07
75	District Treasury Jharsuguda	06	19
76	Sub-Treasury, Lakhampur	01	03
77	District Treasury Kalahandi	05	14
78	Sub-Treasury, Dharmagarh	03	06
79	Sub-Treasury, Madanpur Rampur	03	08
80	Sub-Treasury, Kesinga	03	08
81	Sub-Treasury, Jaipatna	03	09
82	Sub-Treasury, Junagarh	03	10
83	Sub-Treasury, Thuamul Rampur	02	05
84	District Treasury Keonjhar	05	10
85	Sub-Treasury, Anandapur	02	10
86	Sub-Treasury, Champua	02	03

87	Sub-Treasury, Barbil	03	11
88	Sub-Treasury, Ghatagaon	00	00
89	Sub-Treasury, Hatadihi	01	01
90	Sub-Treasury, Telkoi	00	00
91	District Treasury Kendrapara	05	12
92	Sub-Treasury, Marsaghai	03	07
93	Sub-Treasury, Rajkanika	03	06
94	Sub-Treasury, Pattamundai	01	02
95	Sub-Treasury, Rajnagar	02	06
96	District Treasury Khurda	07	11
97	Special Treasury Bhubaneswar-I	06	15
98	Special Treasury Khurda	02	06
99	Sub-Treasury, Tangi	03	12
100	Sub-Treasury, Jatni	01	01
101	Sub-Treasury Banpur	03	07
102	Special Treasury Bhubaneswar-II	01	09
103	District Treasury Koraput	01	04
104	Special Treasury Jeypore	03	09
105	Sub-Treasury, Kotpad	02	08
106	Sub-Treasury, Laxmipur	01	02
107	Sub-Treasury, Pottangi	01	01
108	Sub-Treasury, Machhakunda	01	01
109	Sub-Treasury, Boriguma	01	08
110	District Treasury Malkangiri	03	19
111	Sub-Treasury, Balimela, Chitrakonda	03	17
112	Sub-Treasury, Kalimela	01	01
113	District Treasury Mayurbhanja	04	14
114	Sub-Treasury, Karanjia	03	11
115	Sub-Treasury, Udala	02	07
116	Sub-Treasury, Rairangpur	03	11
117	Sub-Treasury, Betnoti	02	06
118	Sub-Treasury, Bahalda	02	04
119	Sub-Treasury, Rasgovindapur	01	06
120	Sub-Treasury, Joshipur	01	02
121	Sub-Treasury, Bisoi	01	02
122	Sub-Treasury, Jharpokharia	01	02
123	Sub-Treasury, Khunta	01	03
124	District Treasury Nawarangpur	03	09
125	Sub-Treasury, Umerkote	01	02
126	Sub-Treasury, Khatiguda	01	01
127	Sub-Treasury, Dabugaon	01	02
128	District Treasury Nayagarh	04	17
129	Sub-Treasury, Khandapara	01	03
130	Sub-Treasury, Dasapalla	02	05
131	Sub-Treasury, Ranapur	02	10
132	District Treasury Nuapada	06	23

133	Sub-Treasury, Khariar	02	14
134	District Treasury Kandhamal	03	06
135	Sub-Treasury, G.Udayagiri	01	01
136	Sub-Treasury, Baliguda	01	02
137	Sub-Treasury, Tumudibandha	00	00
138	Sub-Treasury, Daringibadi	02	05
139	District Treasury Puri	05	13
140	Sub-Treasury, Pipili	02	03
141	Sub-Treasury, Satyabadi	02	04
142	Sub-Treasury, Nimapara	03	09
143	Sub-Treasury, Kakatpur	02	03
144	District Treasury Rayagada	03	17
145	Sub-Treasury, Bissam Cuttack	03	07
146	Sub-Treasury, Gunupur	00	00
147	Sub-Treasury, Padamapur	01	02
148	Sub-Treasury, Kashipur	01	01
149	District Treasury Sambalpur	07	14
150	Sub-Treasury, Kuchinda	03	05
151	Sub-Treasury, Burla	02	05
152	Sub-Treasury, Rairakhol	03	09
153	Sub-Treasury, Rengali	03	04
154	Sub-Treasury, Jujumora	00	00
155	District Treasury Sonepur	05	27
156	Sub-Treasury, Biramaharajpur	01	10
157	Sub-Treasury, Dunguripalli	01	02
158	District Treasury Sundargarh	04	15
159	Spl Treasury Panposh	05	13
160	Sub-Treasury, Rajgangpur	02	06
161	Sub-Treasury, Bonai	02	05
162	Sub-Treasury, Biramitrapur	02	03
163	Sub-Treasury, Subdega	02	02
164	Sub-Treasury, Hemgiri	02	04
165	Sub-Treasury, Lephripara	01	03
166	Sub-Treasury, Koira	02	08
167	Cyber Treasury, Bhubaneswar		
Grand Total:		375	1164

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.	Name of the District/Special/Sub-Treasuries	Pensioner Name (Sri./Smt.)	PPO No.	Amount (In. Rs.)
1	10/19-20	1(a)(i)	District Treasury Khurda	Soudamini Muduli	562710	672.00
		1(a)(ii)		Pravakar Nanda	586659	1,203.00
				Gouribala Sahoo	563512	1,480.00
				R.N. Mohanty	558532	1,398.00
2	14/19-20	1(a)(iii)	Sub-Treasury, Kotpad	Chandra Sekhar Panda	581844	1,705.00
3	15/19-20	1(a)	Sub-Treasury, Balimela	Nakula Moharana	118367	9,188.00
4	16/19-20	1(a)(iii)	District Treasury Malkangiri	Bharat Nayak	576451	322.00
5	18/19-20	1(a)(i)	District Treasury Nabarangpur	Radharani Sahu	579943	4,352.00
		1(a)(iii)		Kunu Harijan	588376	946.00
		1(a)(iv)		S.K. Nag	575334	907.00
6	23/19-20	1(a)(ii)	Sub-Treasury, Barbil	Sambunath Singh	576447	490.00
7	25/19-20	1(a)(i)	Sub-Treasury, Sohella	K.C. Bighi	567833	879.00
		1(a)(ii)		Smt. Sumitra Dip	564046	2,695.00
		1(a)(iii)		P.C. Parida	114461	3,552.00
				Muralidhar Bhoi	119012	890.00
8	29/19-20	1(a)(ii)	District Treasury Baragarh	A.K. Bhoi	575458	605.00
9	31/19-20	1(a)(i)	Sub-Treasury, Patnagarh	Madhusudan Rout	118455/AEI	40,379.00
10	32/19-20	1(d)	Sub-Treasury, Nilagiri	Raghunath Mukhi	568212	6,139.00
11	35/19-20	1(a)	Sub-Treasury, Tusura	Hemanta Kumar Selma	564776	20.00
				Niamat Khan	558178	33,180.00
12	41/19-20	1(a)(iv)	District Treasury Sambalpur	Chhabila Bag	581801	602.00
				Premananda Pradhan	588476	299.00
				Sushila Ghimeni	582785	465.00
				Anup Kumar Panda	572578	647.00
13	46/19-20	1(a)(vi)	Sub-Treasury, Burla	Smt. J. Kamini	591393	2,464.00
		1(a)(vii)		Mana Dei	592596	2,370.00
14	49/19-20	1(a)(iii)	Sub-Treasury, Rairakhole	Johan Tirkey	565358	197.00
15	50/19-20	1(d)	District Treasury Puri	Smt. Sahabani Devi	302781/9747	7,875.00
16	51/19-20	1(a)(ii)	Special Treasury Panposh	Nelson Surin	577465	3,568.00
		1(a)(iv)		Ruben Kerketta	119712/AEI	224.00
17	54/19-20	1(f)	District Treasury Kandhamal	S.S. Sahu	586159	24,990.00
18	56/19-20	1(v)	Special Treasury Berhampur	S.S. Mohapatra	585171	2,660.00
		1(vi)		B.Ram Brahma	579266	2,527.00

				Subudhi		
				Smt. M.Asha Lata	115626/AEI	412.00
19	58/19-20	1(a)(v)	Sub-Treasury, Buguda	Balakrushna Dangua	560024	2,193.00
				Bhagaban Sethi	114686/AF	1,044.00
				R.C. Dangua	114683/AF	294.00
20	63/19-20	1(e)	District Treasury Kalahandi	Naritam Hans	591788	975.00
		1(i)		Debendra Kar	580350	803.00
21	64/19-20	1(a)(i)	District Treasury Sundargarh	Subasinin Sey	116934	1,452.00
22	67/19-20	1(a)(ii)	District Treasury Mayurbhanja	Ajay Kumar Patra	580406	903.00
23	73/19-20	1(a)(iii)	Sub-Treasury, Rairangpur	K. Dehury	552629	2,041.00
24	74/19-20	1(a)(ii)	District Treasury Deogarh	H.K. Sahu	600287	316.00
25	79/19-20	1(a)(iv)	Sub-Treasury, Basudevpur	K.L. Nayak	116598	562.00
		1(a)(v)		N.C. Das	116673/AEI	541.00
26	81/19-20	1(c)	District Treasury Kendrapara	Itishree Jena	19369/AF	23,005.00
27	82/19-20	1(a)	Sub-Treasury, Marshaghai	Dibakar Rout	125402/AEI	2,535.00
		1(b)		Maorama Bhuyan	121011	22,980.00
		1(c)		B.C. Mohanty	126546/AEI	2,580.00
28	84/19-20	1(a)(iii)	Sub-Treasury, Chandabali	Kapilendra Barik	555075	2,692.00
29	86/19-20	1(a)(iii)	Sub-Treasury, Hinjilicut	Dibakar Behera	581016	3,848.00
30	96/19-20	1(a)	Sub-Treasury, Balikuda	Artabandha Mishra	565219	32,098.00
		(b)		P.K. Panda	562430	31,389.00
		(c)		K.C. Sahoo	561127	28,553.00
31	98/19-20	1(a)(ii)	Sub-Treasury, Padmapur	Sudam Sabar	115494	4,408.00
TOTAL:						3,25,514.00

(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.	Name of the District/Special/ Sub-Treasuries	Pensioner Name (Sri./Smt.)	PPO No.	Amount (In. Rs.)
1	1/19-20	1(a)(iii)	Sub-Treasury, Tangi	B.C. Das	580242	653.00
				D. Sahoo	585178	118.00
				P.C. Nayak	585919	1,440.00
				A.K. Panditray	118562	1,395.00
2	5/19-20	1(a)	Sub-Treasury, Salipur	Abhiram Bhoi	585687	475.00
3	7/19-20	1(f)	Sub-Treasury, Athagarh	Deberaj Rout	110462	2,432.00
4	8/19-20	1(g)	Sub-Treasury, Niali	Sajani Das	577980	5,084.00

5	14/19-20	1(a)(i)	Sub-Treasury, Kotpad	Raghunath Rundhari	559057	6,092.00	
				Saudamini Palo	115667	651.00	
				Indira Rath	586000	3,125.00	
6	17/19-20	1(f)	District Treasury Cuttack	Alekh Ch. Malla	511040	80,742.00	
7	18/19-20	1(a)(ii)	District Treasury Nabarangpur	Chaitanya Charan Jani	584319	3,137.00	
				1(a)(v)	Kunja Bihari Bej	588104	346.00
		B.C. Mohapatra		579942	3,020.00		
		Kanu Harjan		588376	946.00		
		Sashirekha Devi		116326	122.00		
		Niranjana Sahu		118888	308.00		
8	20/19-20	1(a)(i)	District Treasury Nuapara	Hajaru Hans	115098	2,586.00	
9	25/19-20	1(a)(iv)	Sub-Treasury, Sohella	N.K. Behera	583689	15,096.00	
				Brudaban Nayak	587701	9,428.00	
				Abdul Raman Khan	585105	11,308.00	
				Dhananjay Sahu	119463	5,627.00	
				Ranjita Pradhan	566178	776.00	
10	27/19-20	1(b)(i)	District Treasury Jharsuguda	Damburdhar Behera	574832	3,907.00	
				Radhamani Sutar	586409	652.00	
				Rushi Bag	575097	1,953.00	
				Jagdish Senapati	574793	7,391.00	
				Lakshaman Kua	576001	3,812.00	
				M.M. Naik	576459	505.00	
				P.K. Mistry	578392	1,241.00	
				Santilata Gukhura	579543	10,243.00	
				Tara Bahadur Thapa	581531	7,633.00	
				11	28/19-20	1(a)(i)	District Treasury Balasore
1(a)(ii)	Sukura Singh	565992	693.00				
1(a)(iii)	Gagan Bihari Das	118401	2,537.00				
1(a)(iv)	Serbeswar Sahu	119274	832.00				
1(a)(v)	Bhagaban Jena	574512	2,357.00				
1(a)(vi)	Upendra Singh	581661	2,080.00				
12	29/19-20	1(a)(iii)	District Treasury Baragarh	B. Bhoi	118153	7,030.00	
				M. Panda	117650	2,164.00	
		1(a)(iv)		Hrusikesh Thapa	576766	26,881.00	
		Niranjana Birtia		583664	12,300.00		
		G. Satapathy		578767	6,660.00		
		H. Mahakur		588699	10,326.00		
		1(a)(v)		Smt. D. Bag	577222	906.00	
		K. Naik		576064	933.00		
13	31/19-20	1(a)(ii)	Sub-Treasury, Patnagarh	Meena K Joshi	119124	13,578.00	
				Tapan Meher	119720	981.00	
				Gobinda Panigarhi	119135	7,738.00	
				Dhaneswar Meher	117513	1,597.00	
				Biswamitra Puttle	587967	1,405.00	
				Niraker Khamari	119776	8,843.00	
				Rajendra N.	587837	15,495.00	

				Pradhan		
14	34/19-20	2(a)(i)	Sub-Treasury, Jaleswar	Benudhar Samal	585140	2,357.00
				A.K. Mohapatra	576131	134.00
				Jagannath Pal	567597	1,239.00
15	36/19-20	1(a)	District Treasury Jajpur	Sudarsan Samanta	587157	7,758.00
				Bhagababn Panda	589801	297.00
16	37/19-20	1(b)	Sub-Treasury, Basta	Jadunath Giri	119187	1,621.00
17	38/19-20	1(b)	Sub-Treasury, Binjharpur	Biswaranjan Barik	117425	2,764.00
				Brudaban Mohanty	117446	2,555.00
				Sk. Abdul Raquib	117345	1,729.00
				Narendra Kumar Behera	117426	1,920.00
18	39/19-20	1(a)(ii)	Sub-Treasury, Kantabhanji	N.K Suna	583029	957.00
				Mahendra Dip	120354	336.00
19	40/19-20	1(a)	District Treasury Sonepur	Harihar Bisi	591265	726.00
				Surya Kumar Mishra	120800	851.00
				Narasingha Sahu	583483	608.00
				Prahallad Padhi	119137	20,160.00
				Sudam Bag	120793	335.00
				Ghana Mishra	591753	643.00
				Laxmi Priya Nag	585588	296.00
20	41/19-20	1(a)(iii)	District Treasury Sambalpur	Gouri Sankar Behera	120885	1,263.00
21	42/19-20	2(d)(i)	Sub-Treasury, Sukinda	Karunakar Rout	541427	372.00
		2(d)(ii)		Kailash Ch. Swain	575288	20,840.00
22	44/19-20	1(d)(i)	Special Treasury Jajpur Road	Bharati Jena	117698	2,366.00
		1(d)(ii)		Dibakar Swain	115527	1,818.00
		1(d)(iii)		A.Z Khan	117018	1,087.00
23	45/19-20	1(d)(i)	Sub-Treasury, Pipili	Pramila Dash	588968	816.00
		1(d)(ii)		Bhikari Mohanty	584757	202.00
		1(d)(iii)		Gadadhar Pradhan	573006	280.00
		1(d)(iv)		Somanath Sahoo	572672	903.00
24	46/19-20	1(a)(i)	Sub-Treasury, Burla	Hrudananda Dehury	585476	12,716.00
		1(a)(iii)		Akura Bhoi	584780	17,830.00
				Sasti Ch. Tandri	576780	2,690.00
25	47/19-20	1(a)	Sub-Treasury, Kakatpur	R.C. Mishra	587476	5,236.00
		1(b)		Md. Muzdin	567733	7,592.00
26	48/19-20	1(e)(i)	Sub-Treasury, Satyabadi	Sudaman Parida	118857	15,040.00
		1(e)(ii)		Ananta Pani	677456	1,022.00
		1(e)(iii)		M.C. Behera	105784	674.00
27	49/19-20	1(a)(ii)	Sub-Treasury, Rairakhole	S.K. Pradhan	567986	121.00
				Judhistir Pradhan	578072	195.00
				Dhanu Bhoi	579025	162.00
				N.K. Pandey	580943	316.00
				Sanatan Kaur	566925	68.00
28	51/19-20	1(a)(i)	Special Treasury Panposh	Smt. Nadini Pradhan	118745	2,144.00
		1(a)(iii)		Bhikari C. Rout	577715	1,544.00
				Jita Ekka	587594	1,677.00

29	54/19-20	1(a)	District Treasury Kandhamal	R.C Padhy	584436	1,605.00
		1(b)		Paradeshi Pradhan	590512	11,161.00
30	55/19-20	1(a)	Sub-Treasury, Daringbadi	Basanti Nayak	587642	7,639.00
		1(b)		G.C. Tripathy	136753	6,962.00
		1(d)		H.C. Pati	581799	2,488.00
		1(e)		C. Behera	582801	2,488.00
				Srimati Pradhan	573421	17,362.00
				Usarani Mallick	573391	13,789.00
				Latika Nayak	590392	5,865.00
31	56/19-20	1(a)(iii)	Special Treasury Berhampur	Soudamini Mohanty	577609	9,854.00
32	58/19-20	1(a)(i)	Sub-Treasury, Buguda	Sanna Nayak	573377	17,535.00
				Sansari Sahoo	589974	14,109.00
33	59/19-20	1(a)(ii)	Sub-Treasury, Khalikote	Saibani Acharya	585435	155.00
34	60/19-20	1(i)	Sub-Treasury, Purusottampur	R.N. Dalei	122012	671.00
35	61/19-20	1(a)(ii)	Sub-Treasury, Chikiti	G.K. Adhikari	592860	195.00
				S. Padhy	591114	4,431.00
36	63/19-20	1(b)	District Treasury Kalahandi	Gangadhar Behera	582006	5,204.00
37	65/19-20	1(a)	Sub-Treasury, Kesinga	Bimbadhar Sarangi	593371	624.00
		1(b)		Smt. Manjusha Harpal	588292	8,008.00
38	68/19-20	1(d)	Sub-Treasury, M.Rampur	Bidyadhar Bhoi	120994	597.00
		1(f)		Duryodhan Naik	119486	4,268.00
39	69/19-20	1(c)	Sub-Treasury, Jaipatna	Sobha Ch. Hans	560774	4,157.00
40	70/19-20	1(a)	Sub-Treasury, T.Rampur	Ramesh Tandi	539660	7,109.00
41	72/19-20	1(a)(i)	Sub-Treasury, Karnjia	Nirakar Patra	113371/AEI	3,011.00
				S.N Mohanta	114325	57,351.00
				Sahadev Mahanta	121236	2,527.00
				Malati Nayak	117037/AEI	2,429.00
				S.C Rout	573965	586.00
42	73/19-20	1(a)(ii)	Sub-Treasury, Rairangpur	Chitrlekha Mohanta	123888/AEI	6,328.00
				Ramakanta Das	120599/AEI	673.00
				Dasaratha Naik	586458	2,075.00
43	74/19-20	1(a)(i)	District Treasury Deogarh	Kausalya Dei	590479	1,812.00
44	76/19-20	1(b)	District Treasury Angul	Mayadhar Nath	572493	17,548.00
45	77/19-20	1(d)	Sub-Treasury, Hindol	U.C. Pattnaik	589558	6,222.00
		1(e)		A.K. Samal	588729	5,360.00
		1(f)		D. Sahoo	578060	11,762.00
		1(g)		Giridhari Behera	570252	10,314.00
		1(h)		A.K. Pattnaik	570448	6,110.00
		1(i)		M.C. Barik	578075	8,115.00
		1(j)		G.C. Samal	573950	18,029.00
		1(k)		P.K. Nanda	587495	6,523.00
		1(l)		B.K. Muduli	567273	5,070.00

46	79/19-20	1(a)(iii)	Sub-Treasury, Basudevpur	Y Patel	596256	486.00
				Srikanta Tarai	595016	316.00
				G.P Patra	122264/AEI	784.00
47	83/19-20	1(a)	Sub-Treasury, Rajnagar	Smt. P. Mallick	124051/AEI	944.00
		1(b)		Nilambar Swain	123705/AEI	3,856.00
		1(c)		R.C. Sahoo	121441/AEI	734.00
		1(d)		J. Sethi	583061	2,578.00
48	84/19-20	1(a)(i)	Sub-Treasury, Chandabali	P.K. Biswal	123216/AEI	3,944.00
				Jayakrusha Nayak	123677/AEI	7,920.00
				S.C. Nayak	123065	395.00
				Gourimani Das	122244/AEI	347.00
49	85/19-20	1(a)(i)	Sub-Treasury, Tihidi	Nilamani Tripathy	572187	2,999.00
50	87/19-20	1(a)(iii)	District Treasury Ganjam	Damudar Padhiari	567507	2,592.00
				Bangari Daie	595167	207.00
51	88/19-20	1(b)	Sub-Treasury, Rajkanika	A.C. Naik	572061	7,096.00
52	90/19-20	1(b)	Sub-Treasury, Tirtol	Rabinarayan Rout	590424	12,440.00
53	93/19-20	1(a)	Sub-Treasury, Dasapalla	Gopinath Behera	118992	11,447.00
54	95/19-20	1(b)	Sub-Treasury, Ranapur	Dinabandha Pradhan	587492	15,837.00
		1(c)		Jaladhar Behera	592151	2,834.00
		1(d)		P.C. Sethi	125515	2,349.00
		1(e)		Khaleswar Behera	570547	2,194.00
55	97/19-20	1(a)	Sub-Treasury, Bissam Cuttack	Angada Pujiri	559921	7,680.00
56	98/19-20	1(a)(i)	Sub-Treasury, Padmapur	D. Khuntia	115418	4,461.00
		1(a)(ii)		N.C. Panigarhi	115492	3,315.00
57	99/19-20	1(b)	District Treasury Rayagada	T. Balaji Rero	597646	640.00
Total: -						8,80,624.00

(C) Excess payment of Family Pension.

(Referred to in para 3.4.1 (c))

Sl No	Inspection Report No	Para No.	Name of the District/Special/ Sub-Treasuries	Name of the Pensioner (Sri./Smt.)	PPO No.	Amount (In Rs.)
1	01/19-20	1(a)(i)	Sub-Treasury, Tangi	Smt. B. Laxmi	507410	80,597.00
2	16/19-20	1(a)(iv)	District Treasury Malkangiri	Smt. Pariskar Dhalli	575110	113.00
3	27/19-20	1(c)	District Treasury Jharsuguda	Smt. Puspa Gurunga	556897S(F) 2636	15,116.00
4	41/19-20	1(a)(ii)	District Treasury Sambalpur	Tarangini Supakar	19202/AF	1,402.00
5	47/19-20	1(c)(i)	Sub-Treasury, Kakatpur	Smt. Ketaki Sahoo	12982	8,400.00
		1(e)(ii)		Sashikala Swain	4860	1,683.00
6	54/19-20	1(d)	District Treasury	Smt. Baidehi	549438F	43,912.00

			Kandhamal	Panda		
7	64/19-20	1(a)(ii)	District Treasury Sundargarh	Sumati Naik	118802	346.00
8	67/19-20	1(a)(i)	District Treasury Mayurbhanj	Shantilata Pradhan	570728	32,183.00
9	81/19-20	1(a)	District Treasury Kendrapara	Smt. Bharati Samal	531946/SF	49,005.00
		1(b)		Bhagyabati Jena	524946/SF	23,193.00
10	96/19-20	1(e)	Sub-Treasury, Ranapur	Renjubala Patnaik	513445	22,485.00
		1(h)		Sabita Sahoo	404233	7,671.00
Total						2,86,106.00

(D) Excess payment due to miscellaneous reasons: -

(Referred to in para 3.4.1(d))

Sl. No .	Inspection Report No.	Para No.	Name of the District/ Special/Sub -Treasuries	Name of the Pensioner (Sri./Smt.)	PPO No.	Amount	Remarks
1	01/19-20	1(a)(ii)	Sub-Treasury, Tangi	Smt. N. Mandhata	65809	81,872.00	Early disbursement of Addl. Family Pension
2	02/19-20	1(a)(i)	Sub-Treasury, Jatni	Smt. B. Acharya	118466	44,014.00	Excess payment of DCRG
		1(a)(iii)		T.K. Patnaik	582381	459.00	Exces in DCRG
3	05/19-20	1(e)	Sub-Treasury, Salipur	R.K. Biswal	103592	2,05,260.00	Non adjustment of provisional DCRG
4	08/19-20	1(h)	Sub-Treasury, Niali	P.K. Bastia	15150A F	4,40,387.00	Excess payment of T.I
5	11/19-20	1(a)	District Treasury Koraput	K.B Dalai	581768	311.00	Due to less adjustment of Provisional drawal amount
		1(b)		Sunakar Rout	583769	2,702.00	Due to less adjustment of Provisional drawal amount
6	14/19-20	1(a)(ii)	Sub-Treasury, Kotpad	M. Patri	571623	291.00	Non adjustment of pre-revised CVP
				Dhananjanay Dian	567073	1,579.00	Non adjustment of pre-revised CVP

				R. Badiseth	565210	341.00	Non adjustment of pre-revised CVP
				Sandamin Palo	115667	911.00	Non adjustment of pre-revised CVP
7	16/19-20	1(a)(i)	District Treasury Malkangiri	Hari Nayak	584538	906.00	Excess paid in 1 st amount pension due to less adjustment of provisional amount
		1(a)(ii)		Parbati Samanth	18771	4.00	Excess paid in 1 st amount pension due to less adjustment of provisional amount
8	17/19-20	1(g)	District Treasury Cuttack	Gangadhar Swain	572563	88.00	Due to less adjustment of Provisional pension.
9	20/19-20	1(a)(ii)	District Treasury Nuapara	Tikman Putta	576496	3,729.00	Excess paid in DCRG.
10	23/19-20	1(a)(i)	Sub-Treasury, Barbil	Sambhunath Singh	576447	14,979.00	Delay of reduction commutation of pension
		1(b)		Smt. S. Das	117293	37,216.00	Delay of reduction commutation of pension
		1(c)(i)		Benudhar Swain	112651	800.00	Delay of reduction commutation of pension
11	24/19-20	1(e)	Sub-Treasury, Anadapur	G.B. Sethy	119499	711.00	Delay of reduction commutation of pension
		1(f)		S. Hasda	592228	2,373.00	Delay of reduction commutation of pension
		1(g)		K.K. Sahoo	115867	3,260.00	Delay of reduction commutation of pension
		1(h)		Smt. R. Dash	115865	2,629.00	Delay of reduction commutation

							of pension
12	29/19-20	1(a)(i)	District Treasury Baragarh	Smt. K. Kheti	582480	16,450.00	Less adjustment in provisional drawal amount
		1(c)		G.C. Naik	586879	18,259.00	Non deduction of commutation pension & etc
13	39/19-20	1(a)(i)	Sub-Treasury, Kantabanji	B.C. Barik	579647	1,32,147.00	Non adjustment of commuted pension
14	41/19-20	1(a)(i)	District Treasury Sambalpur	B.S. Bishi	117470/AEI	4,430.00	Due to non deduction of commuted pension.
15	46/19-20	1(a)(iii)	Sub-Treasury, Burla	S. Dansena		13,074.00	Due to non adjustment of fraction of commuted portion.
		1(a)(iv)		B.K. Das	584854	2,172.00	Excess paid in revised pension
				Iswar Muduli	584481	1,999.00	Excess paid in revised pension
		1(a)(v)		J.K. Pradhan	592678	3,530.00	Excess paid in revised pension
		1(a)(viii)		N. Bhoi	589424	300.00	Due to adjustment of less amount towards provisional pension
16	49/19-20	1(a)(i)	Sub-Treasury, Rairakhole	Kandorpa Sethi	568140	10,323.00	During payment of 1 st pension arrears.
17	50/19-20	1(a)	District Treasury Puri	Bansidhar Sahoo	118594/10319	65,016.00	Less adjustment of provisional pension
18	55/19-20	1(c)	Sub-Treasury, Daringbadi	Gloria Nayak		26,713.00	Paid Rs.8995/- instead of Rs.8300/-
19	56/19-20	1(a)(i)	Special Treasury Berhampur	Ritanjali Padhy	18955A F	1,10,206.00	Less adjustment of provisional pension
		1(a)(ii)		Kumudui Behera	574753	20,945.00	Less adjustment of provisional pension

20	57/19-20	1(a)	District Treasury Boudh	Sadhana Pattnaik	19217A F	26,408.00	Pension paid @ Rs.8995/- instead of Rs.8300/-
		1(b)		M.K. Dehury	18845A F	17,215.00	Pension paid @ Rs.8995/- instead of Rs.8300/-
21	58/19-20	1(a)(iii)	Sub-Treasury, Buguda	M. Pattnaik	120146 AF	9,190.00	Less adjustment of provisional pension
		1(c)		Godabarish Sarangi	119816 AEI	12,990.00	Less adjustment of provisional pension
22	59/19-20	1(a)(i)	Sub-Treasury, Khalikote	Kedarnath Panda	583641	7,046.00	Less adjustment of provisional pension
23	62/19-20	1(a)	Sub-Treasury, Kantamal	Sudarsen Samal	579243	4,000.00	Wrong adjustment of Provisional Pension at the time of 1 st payment.
		1(b)		A. Behera	589495	26,019.00	Wrong adjustment of Provisional Pension at the time of 1 st payment.
24	63/19-20	1(a)	District Treasury Kalahandi	G.C. Pattnaik	122662	29,800.00	Due to Wrong adjustment of Provisional pension
		1(f)		Ardkhate Pradhan	589136	9,360.00	Excess made in payment of unutilized leave salary
25	65/19-20	1(c)	Sub-Treasury, Kesinga	B. Bhoi	122816	4,764.00	Due to wrong adjustment of Provisional Pension.
26	66/19-20	1(a)	Sub-Treasury, Junagarh	PC. Meher	118332	680.00	Due to wrong adjustment of Provisional Pension.
		1(b)		J.K. Sahoo	120137	80,825.00	Due to wrong adjustment of Provisional DCRG.
		1(c)		Harihar Durga	119883	1,88,518.00	Due to wrong adjustment of

							Provisional Pension & Provisional DCRG
		1(d)		B. Bania	117782	23,490.00	Due to wrong adjustment of Provisional Pension at the time of 1 st pension payment
27	68/19-20	1(a)	Sub-Treasury, M. Rampur	K. Bhoi	58379	19,941.00	Due to wrong adjustment of Provisional Pension at the time of 1 st pension payment
		1(b)		G.C. Das	119722	28,340.00	Due to wrong adjustment of Provisional Pension at the time of 1 st pension payment
		1(c)		K. Rama Rao	118314	88,740.00	Due to wrong adjustment of Provisional Pension at the time of 1 st pension payment
		1(e)		S.C. Sethi	122297	27,339.00	Due to wrong adjustment of Provisional Pension at the time of 1 st pension payment
28	69/19-20	1(a)	Sub-Treasury, Jaipatna	N.K Mund	571663	7,862.00	Due to wrong adjustment of Provisional Pension at the time of 1 st pension payment
		1(b)		S.P. Mohanty	124140	5,040.00	Due to wrong adjustment of Provisional Pension at the time of 1 st pension payment

		1(d)		Nilamani Naik	566163	1,070.00	Excess made in payment of unutilized leave salary
29	72/19-20	1(a)(iii)	Sub-Treasury, Karanjia	S.N. Mohanta	573595	275.00	Less adjustment of provisional pension
				D. Naik	118352/AEI	1,46,300.00	Less adjustment of provisional pension
30	73/19-20	1(a)(i)	Sub-Treasury, Rairangpur	D.K. Mohanta	588039	7,110.00	Less adjustment of provisional pension
31	75/19-20	1(a)	District Treasury Dhenkanal	Pramila Biswal	566597 SF	19,250.00	Family Pension drawn after transfer to Bank
		1(b)		Bidulata Naik	54323	3,279.00	Commuted amount not deducted
		1(c)		Puspa Muduli	398470	3,776.00	Higher rate of Family Pension was paid in full.
		1(d)		Subhadra Swain	505320	1,688.00	Higher rate of Family Pension was paid in full.
		1(e)		K. Sahoo	589183	2,62,717.00	Unadjusted provision gratuity
32	80/19-20	1(a)(i)	District Treasury Bhadrak	Baidhar Naik	122111/AEI	3,79,840.00	Less adjustment of provisional gratuity
				N. Sahoo	122438/AEI	18,560.00	Less adjustment of provisional gratuity
				B. Pradhan	120920/AEI	20,720.00	Less adjustment of provisional gratuity
				M. Mohapatra		59,228.00	Less adjustment of provisional gratuity
33	86/19-20	1(a)(i)	Sub-Treasury, Hinjilicut	B. Pattnaik	590373	1,49,607.00	Less adjustment of provisional gratuity

				Sanjita Sabata	19166/AEI	1,30,638.00	Less adjustment of provisional gratuity
				B. Mohanty	120448/AEI	1,31,345.00	Less adjustment of provisional gratuity
34	87/19-20	1(a)(i)	District Treasury Ganjam	P.C. Sahoo	596191	10,528.00	Less adjustment of provisional gratuity
		1(a)(ii)		A. Behera	589163	5,880.00	Less adjustment of provisional gratuity
		1(a)(v)		K. Behera	599738	960.00	Non deduction of IT During the 1 st Pension
35	88/19-20	1(a)	Sub-Treasury, Rajkanika	H.K. Pradhan	592057	9,567.00	Less adjustment of provisional gratuity
		1(c)		S.C. Bhuyan	595882	2,796.00	Less adjustment of provisional gratuity
36	89/19-20	1(c)	District Treasury Jagatsinghpur	T. Samal	565906	11,610.00	7 th CPC differential excess paid Rs.11610/-
		1(d)		N. Moharana	567579	21,000.00	7 th CPC differential excess paid Rs.11610/-
		1(e)		T. Khan	566461	11,630.00	7 th CPC differential excess paid Rs.11630/-
37	90/19-20	1(a)	Sub-Treasury, Tritol	K. Beura	74415/AEI	45,163.00	Due to less deduction of Commuted pension
		1(c)		N.C Sarangi	73881/AEI	7,658.00	Due to less deduction of Commuted pension
		1(d)		B.K. Panda	7395/AEI	18,189.00	Due to less deduction of Commuted pension
38	94/19-20	1(a)	District Treasury Nayagarh	Sriram Dora	568312	50,154.00	Less adjustment of Provisional

							Pension at the time of 1 st pension
		1(b)		B.K. Palei	581393	16,640.00	Excess made in unutilized leave salary
		1(d)		Gangadhar Sahoo	119412	2,382.00	Less deduction of commuted portion
39	95/19-20	1(a)	Sub-Treasury, Ranpur	Laxmidhar Champati	122544	16,800.00	Less adjustment of provisional pension
		1(f)		K. Singh Dev	122261	1,000.00	Less adjustment of provisional pension
40	96/19-20	1(d)	Sub-Treasury, Balikuda	Y. Barik	108245	36,840.00	Less adjustment of provisional pension
		1(f)		R. Mallick	599450	19,040.00	Excess in unutilized leave salary
		1(g)		Sayed Kamerudin	585799	4,358.00	Less adjustment made
Total: -						35,15,551.00	

APPENDIX-IV

Unauthorized retention of closed PPOs

(Referred to in para 3.4.2)

Sl. No	I.R. No.	Paras	Name of the District/ Special/Sub-Treasuries	Name of the Pensioners (Sri./Smt.)	PPO No.	Undrawn Pension Since
1	14-19-20	1(a)(ii)	Sub-Treasury, Kotpad	K.C. Sahu	119971/AEI	Unauthorized retention of PPO
				R. Randhori	559057	Unauthorized retention of PPO
				Saramin Palo	115667/AEI	Unauthorized retention of PPO
				Dhananjay Dian	567073	Unauthorized retention of PPO
				Indra Nath	586000	Unauthorized retention of PPO
				Brajimohan Patnaik	112397	Unauthorized retention of PPO
				K.B. Patnaik	114836	Unauthorized retention of PPO
2	18/19-20	1(c)(ii)	District Treasury Nabrangpur	Aditya Ku. Patnaik	584059	Unauthorized retention of PPO
				Kailash Ch. Patnaik	584329	Unauthorized retention of PPO
3	19/19-20	1(b)	Sub-Treasury, Dabugaon	Maheswar Majhi	102634/AEI	Unauthorized retention of PPO
				Santi Kumari Dash	582658	Unauthorized retention of PPO
4	43/19-20	1(b)(i)	Sub-Treasury, Rengali	G. Pradhan	593332	Unauthorized retention of PPO
				Sandamini Jagat	563255	Unauthorized retention of PPO
				Achyatanada Rohidas	537689	Unauthorized retention of PPO
5	64/19-20	1(c)(i)	District Treasury Sundargarh	N.K. Tandia	598871	Unauthorized retention of PPO

				Srimati Majhi	572154	Unauthorized retention of PPO
				Basanti Lakra	5986594	Unauthorized retention of PPO
				Sudhabati Nayak	589941	Unauthorized retention of PPO
				M.M. Rinz	596365	Unauthorized retention of PPO
				Mamata Patel	596540	Unauthorized retention of PPO

APPENDIX-V**Huge retention of stamps in the Treasuries****(Referred to in para 3.5)**

Sl. No.	Inspection Report No.	Name of the District/Special/ Sub-Treasuries	Unused/Damaged (In Rs.)	Total value of Stamps (In Rs.)
1	03/19-20	Sub-Treasury, Narasinghpur	3,600.00	3,03,59,374.16
2	04/19-20	Sub-Treasury, Baramba	3,900.00	1,85,31,898.80
3	06/19-20	Sub-Treasury, Tigiria	10,000.00	2,45,32,816.75
4	07/19-20	Sub-Treasury, Athagarh	1,71,900.00	3,75,92,827.25
5	10/19-20	District Treasury, Khurda	19,19,85,425.00	1,39,48,17,773.00
6	11/19-20	District Treasury, Koraput	70,140.95	14,60,02,079.95
7	12/19-20	Sub-Treasury, Borigumma	36,475.00	95,78,085.00
8	13/19-20	Sub-Treasury, Banki	11,600.00	1,50,99,023.76
9	15/19-20	Sub-Treasury, Balimela	--	7,40,923.00
10	16/19-20	District Treasury, Malkangiri	6,22,428.10	12,23,61,202.10
11	17/19-20	District Treasury, Cuttack	16,07,43,353.64	51,32,81,580.29
12	18/19-20	District Treasury, Nabarangpur	59,999.20	3,38,18,426.70
13	20/19-20	District Treasury, Nuapada	33,078.00	16,44,50,756.50
14	21/19-20	Special Treasury, Cuttack	5,000.00	2,60,80,141.25
15	23/19-20	Sub-Treasury, Barbil	16,000.00	5,48,99,249.65
16	24/19-20	Sub-Treasury, Anandapur	11,600.00	11,20,45,368.50
17	27/19-20	District Treasury, Jharsuguda	48,61,747.43	11,46,37,000.43
18	28/19-20	District Treasury, Balasore	1,29,46,135.50	71,36,76,377.44
19	29/19-20	District Treasury, Baragarh	1,75,91,628.00	27,42,17,778.14
20	31/19-20	Sub-Treasury, Patnagarh	33,078.00	3,84,68,464.80
21	32/19-20	Sub-Treasury, Nilagiri	--	3,65,32,985.70
22	36/19-20	District Treasury, Jajpur	9,27,588.00	13,33,54,824.56
23	39/19-20	Sub-Treasury, Kantabanji		1,12,06,751.00
24	40/19-20	District Treasury, Sonapur	7,03,384.00	4,75,86,931.00
25	41/19-20	District Treasury, Sambalpur	58,580.00	42,56,72,192.60
26	44/19-20	Special Treasury, Jajpur Road	1,13,295.00	60,25,000.00
27	49/19-20	Sub-Treasury, Rairakhole	91,900.00	2,27,50,562.50
28	50/19-20	District Treasury, Puri	1,27,91,321.25	32,92,40,301.00
29	51/19-20	Special Treasury, Panposh	1,82,98,770.00	38,74,57,144.61
30	54/19-20	District Treasury, Kandhamal	--	2,56,07,686.63
31	56/19-20	Special Treasury, Berhampur	58,72,500.00	55,14,86,498.47
32	63/19-20	District Treasury, Kalahandi	--	23,31,01,144.85
33	64/19-20	District Treasury, Sundargarh	--	1,86,72,851.68
34	67/19-20	District Treasury, Mayurbhanj	11,64,707.38	29,47,05,403.38
35	72/19-20	Sub-Treasury, Karanjia	4,80,589.40	3,67,31,035.65
36	73/19-20	Sub-Treasury, Rairangpur	6,26,037.75	5,76,10,348.55
37	74/19-20	District Treasury, Deogarh	--	6,39,85,497.55
38	77/19-20	Sub-Treasury, Hindol	6,87,600.00	3,31,25,622.75
39	80/19-20	District Treasury, Bhadrak	14,93,23,161.00	18,89,74,473.00
40	87/19-20	District Treasury, Ganjam	26,56,110.00	21,82,88,366.90
41	91/19-20	District Treasury, Gajapati	36,28,731.95	4,88,33,480.95
42	93/19-20	Sub-Treasury, Daspalla	3,02,333.00	1,98,85,115.35
43	94/19-20	District Treasury, Nayagarh	--	15,55,55,129.50
44	95/19-20	Sub-Treasury, Ranapur	--	78,33,164.00
45	97/19-20	Sub-Treasury, Bissam Cuttack	--	40,75,681.00
46	99/19-20	District Treasury, Rayagada	52,24,750.90	15,22,61,590.90
Total: -			59,21,68,448.50	7,35,57,50,932.00

APPENDIX-VI

Safety Certificate not obtained

(Referred to in para 3.6)

Sl. No.	Inspection Report No.	Para No.s.	Name of the District/Sub-Treasuries
1	3/2019-20	2(f)	Sub-Treasury, Narasinghpur
2	6/2019-20	2(a)	Sub-Treasury, Tigiria
3	7/2019-20	2(b)	Sub-Treasury, Athagarh
4	12/2019-20	2(a)(i)	Sub-Treasury, Borigumma
5	13/2019-20	2(b)	Sub-Treasury, Banki
6	16/2019-20	2(a)(iii)	District Treasury, Malkangiri
7	17/2019-20	2(c)	District Treasury, Cuttack
8	18/2019-20	4(a)(ii)	District Treasury, Nabaranpur
9	20/2019-20	2(a)(i)	District Treasury, Nuapara
10	24/2019-20	2(a)	Sub-Treasury, Anadapur
11	27/2019-20	2(a)	District Treasury, Jharsuguda
12	29/2019-20	2(a)(i)	District Treasury, Baragarh
13	31/2019-20	2(a)(i)	Sub-Treasury, Patnagarh
14	34/2019-20	2(a)	Sub-Treasury, Jaleswar
15	40/2019-20	2(a)(i)	District Treasury, Sonapur
16	46/2019-20	2(a)	Sub-Treasury, Burla
17	49/2019-20	2(a)(i)	Sub-Treasury, Rairakhole
18	73/2019-20	2(a)(i)	Sub-Treasury, Rairangpur
19	74/2019-20	2(a)(i)	District Treasury, Deogarh
20	97/2019-20	2(a)(i)	Sub-Treasury, Bissam Cuttack

APPENDIX-VII

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

(Referred to in para 3.7)

Sl. No.	Inspection Report No.	Name of the District/Special/ Sub-Treasuries	Balance (In Rs.)
1	10/2019-20	District Treasury,Khurda	61,68,39,163.35
2	13/2019-20	Sub-Treasury, Banki	4,17,796.00
3	18/2019-20	District Treasury,Nabarangpur	1,37,68,991.00
4	19/2019-20	Sub-Treasury, Dabugaon	32,824.00
5	20/2019-20	District Treasury,Nuapara	65,84,550.00
6	25/2019-20	Sub-Treasury, Sohella	1,17,408.00
7	27/2019-20	District Treasury,Jharsuguda	31,780.00
8	36/2019-20	District Treasury,Jajpur	27,26,810.00
9	40/2019-20	District Treasury,Sonepur	38,83,510.00
10	41/2019-20	District Treasury,Sambalpur	13,82,09,828.54
11	48/2019-20	Sub-Treasury, Satyabadi	19,20,157.00
12	49/2019-20	Sub-Treasury, Rairakhole	21,828.00
13	50/2019-20	District Treasury,Puri	78,55,400.00
14	51/2019-20	Special Treasury, Panposh	82,99,310.00
15	64/2019-20	District Treasury,Sundargarh	11,38,557.00
16	67/2019-20	District Treasury,Mayurbhanj	1,21,64,246.00
17	71/2019-20	Sub-Treasury, Bahalda	29,578.00
18	78/2019-20	Special Treasury, Khurda	44,609.75
19	80/2019-20	District Treasury,Bhadrak	3,48,789.00
20	94/2019-20	District Treasury,Nayagarh	34,63,991.00
Total			81,78,99,126.64

APPENDIX-VIII

Delay in Issue of CTR/CTI

(Referred to in para 3.8)

Sl. No.	Inspection Report No.	Para No.	Name of the District/Special Treasuries
1	10/2019-20	7	District Treasury,Khurda
2	16/2019-20	6	District Treasury,Malkangiri
3	17/2019-20	5	District Treasury,Cuttack
4	18/2019-20	6	District Treasury, Nabarangpur
5	20/2019-20	5	District Treasury, Nuapara
6	21/2019-20	5	Special Treasury, Cuttack
7	27/2019-20	5	District Treasury,Jharsuguda
8	28/2019-20	5	District Treasury,Balasore
9	29/2019-20	6	District Treasury,Baragarh
10	36/2019-20	5	District Treasury,Jajpur
11	40/2019-20	5	District Treasury,Sonepur
12	41/2019-20	6	District Treasury,Sambalpur
13	50/2019-20	5	District Treasury,Puri
14	51/2019-20	6	Special Treasury, Panposh
15	54/2019-20	12	District Treasury,Kandhamal
16	56/2019-20	6	Special Treasury, Berhampur
17	57/2019-20	5	District Treasury,Boudh
18	63/2019-20	5	District Treasury,Kalahandi
19	64/2019-20	5	District Treasury,Sundargarh
20	67/2019-20	5	District Treasury,Mayurbhanj
21	74/2019-20	5	District Treasury,Deogarh
22	75/2019-20	5	District Treasury,Dhenakanal
23	76/2019-20	5	District Treasury,Angul
24	80/2019-20	5	District Treasury,Bhadrak
25	87/2019-20	5	District Treasury,Ganjam
26	89/2019-20	5	District Treasury,Jagatsinghpur
27	91/2019-20	5	District Treasury,Gajapati
28	94/2019-20	5	District Treasury,Nayagarh
29	99/2019-20	6	District Treasury,Rayagada

APPENDIX-IX

Irregular honouring of A.C Bill.

(Referred to in para 3.9)

Sl. No.	I R No.	Para No.	Name of the District/Special /Sub-Treasuries	Bill No./date	No. of A.C. Bills	Value (in Rs.)
1	11/19-20	4(b)	District Treasury Koraput	265/26.03.2019 266/26.03.2019	2	2,05,000.00
2	20/19-20	5(a)	District Treasury Nuapara	15.03.19	8	15,18,400.00
					6	38,90,000.00
3	18-19-20	6	District Treasury Nabarangpur	25.03.2019	9	63,34,700.00
				26.03.2019	10	12,24,000.00
				6829/10.08.2018	1	30,00,000.00
				223/25.01.2019	1	57,61,645.00
				53/12.03.2019	1	3,26,39,717.00
				07/08.05.2019	1	41,51,133.00
4	29/19-20	5	District Treasury Baragarh	36/14.03.2018		14,00,000.00
				17/06.09.2018		30,00,000.00
				36/04.02.2019		73,74,070.00
5	40/19-20	7	District Treasury Sonepur	16.08.2019	1	30,00,000.00
				17.11.2019	10	29,80,667.00
				07.03.2019	17	1,78,01,912.00
				25.04.2019	17	34,28,886.00
6	41/19-20	5	District Treasury Sambalpur	159/16.01.2019	4	3,20,000.00
7	46/19-20	4(a)	Sub-Treasury, Burla	08.06.2017	10	54,943.00
				08.06.2017	11	20,501.00
				12.01.2018	278	4,10,394.00
				15.11.2018	123	4,23,979.00
8	50/19-20	9	District Treasury Puri	27/16-09-2019	1	1,62,873.00
				28/24.09.2019	1	1,65,134.00
9	51/19-20	5	Spl. Try, Panposh	21/05.07.2018		2,07,491.00
				41/11.12.2018		2,66,458.00
				46/16.01.2019		1,43,538.00
10	56/19-20	5(b)	Spl. Try, Berhampur	06/2018	2	14,715.00
				08/2018	1	1,72,154.00
				10/2018	2	3,43,557.00
				07/2018	2	2,54,970.00
				10/2018	5	5,98,294.00
				09/2018	3	1,16,473.00
				12/2018	1	90,000.00
				01/2019	1	14,607.00
				07/2018	1	1,65,535.00
				10/2018	3	3,14,416.00
				12/2018	1	15,708.00
Total						10,19,85,870.00

APPENDIX – X

Delay in rendition of LIC Premium Schedules

(Referred to in para 3.10)

Sl. No.	I.R No.	Paras No.	Name of the District/Special Treasuries	Month	Actual date of submission	No of days delayed
1	11/19-20	9	District Treasury Koraput	07/18	21.08.2018	6 days
				03/19	16.04.2019	1 days
2	16/19-20	8	District Treasury Makangiri	04/18	16.05.2018	1 days
				05/18	19.06.2018	4 days
				06/18	23.07.2018	8 days
				03/19	16.04.2019	1 days
				04/19	20.05.2019	5 days
3	21/19-20	7	Spl. Try., Cuttack	10/18	19.11.2018	4 days
				04/19	18.05.2019	3 days
				05/19	17.06.2019	2 days
4	41/19-20	8(a)	District Treasury Sambalpur	08/18	27.09.2018	12 days
				09/18	23.10.2018	8 days
				10/18	19.12.2018	34 days
				11/18	29.12.2018	14 days
				01/19	27.02.2019	12 days
5	50/19-20	8	District Treasury Puri	04/19	27.05.2019	12 days
				05/19	01.07.2019	16 days
				06/19	29.07.2019	14 days
				07/19	22.08.2019	7 days
6	64/19-20	10	District Treasury Sundargarh	11/18	28.12.2018	13 days
				07/19	21.08.2019	6 days
				08/19	23.09.2019	8 days
				10/19	03.12.2019	18 days
7	67/19-20	8	District Treasury Mayurbhanj	12/18	24.01.2019	9 days
				02/19	18.03.2019	3 days
				03/19	22.04.2019	7 days
				04/19	28.05.2019	13 days
				05/19	01.07.2019	16 days
				06/19	26.07.2019	11 days
				07/19	30.08.2019	15 days
				08/19	20.09.2019	5 days
8	99/19-20	9	District Treasury Rayagada	01/18	12.03.2019	25 days
				02/19	26.03.2019	11 days
				03/19	24.04.2019	9 days
				04/19	25.05.2019	10 days
				05/19	26.06.2019	11 days
				06/19	25.07.2019	10 days
				07/19	30.08.2019	15 days
08/19	23.09.2019	8 days				

APPENDIX – XI

Reconciliation of Court Extracts

(Referred to in para 3.11)

Sl. No.	Inspection Report No.	Para No.	Name of the District/Sub-Treasuries.
1	03/2019-20	4(e)	Sub-Treasury, Narsinghpur
2	04/2019-20	4(f)	Sub-Treasury, Baramba
3	05/2019-20	3(e)	Sub-Treasury, Salipur
4	07/2019-20	4(c)	Sub-Treasury, Athagarh
5	11/2019-20	2(c)	District Treasury, Koraput
6	14/2019-20	3(d)	Sub-Treasury, Kotpad
7	16/2019-20	4(c)	District Treasury, Malkangiri
8	17/2019-20	4(d)	District Treasury, Cuttack
9	18/2019-20	3(c)	District Treasury, Nawarangpur
10	20/2019-20	4(c)	District Treasury, Nuapada
11	23/2019-20	4(e)	Sub-Treasury, Barbil
12	24/2019-20	4(d)	Sub-Treasury, Anandapur
13	25/2019-20	3(b)	Sub-Treasury, Sohela
14	27/2019-20	4(d)	District Treasury, Jharsuguda
15	31/2019-20	4(c)	Sub-Treasury, Patnagarh
16	32/2019-20	4(c)	Sub-Treasury, Nilagiri
17	36/2019-20	4(d)	District Treasury, Jajpur
18	39/2019-20	4(c)	Sub-Treasury, Kantabanji
19	40/2019-20	4(c)	District Treasury, Sonapur
20	41/2019-20	4(c)	District Treasury, Sambalpur
21	45/2019-20	3(d)	Sub-Treasury, Pipili
22	49/2019-20	4(c)	Sub-Treasury, Rairakhol
23	55/2019-20	3(e)	Sub-Treasury, Daringibadi
24	57/2019-20	4(c)	District Treasury, Boudh
25	59/2019-20	3(c)	Sub-Treasury, Khallikote
26	62/2019-20	3(c)	Sub-Treasury, Kantamal
27	68/2019-20	3(e)	Sub-Treasury, M.Rampur
28	69/2019-20	3(d)	Sub-Treasury, Jaipatna
29	72/2019-20	4(f)	Sub-Treasury, Karanjia
30	73/2019-20	4(f)	Sub-Treasury, Rairangpur
31	77/2019-20	4(b)	Sub-Treasury, Hindol
32	79/2019-20	2(c)	Sub-Treasury, Basudevpur
33	81/2019-20	4(f)	District Treasury, Kendrapara
34	83/2019-20	4(e)	Sub-Treasury, Rajnagar
35	84/2019-20	3(d)	Sub-Treasury, Chandbali
36	86/2019-20	3(b)	Sub-Treasury, Hinjicut
37	87/2019-20	4(b)	District Treasury, Ganjam
38	89/2019-20	4(c)	District Treasury, Jagatsinghpur
39	91/2019-20	4(b)	District Treasury, Gajapati
40	93/2019-20	4(a)	Sub-Treasury, Dasapalla

41	94/2019-20	4(c)	District Treasury, Nayagarh
42	97/2019-20	4(c)	Sub-Treasury, Bissam Cuttack
43	99/2019-20	4(c)	District Treasury, Rayagada

APPENDIX – XII**Annual verification of Valuables deposited in Treasuries****(Referred to in para 3.12)**

Sl. No.	Inspection Report No.	Para No.	Name of the District/Special/Sub-Treasuries
1	03/2019-20	2(d)	Sub-Treasury, Narsinghpur
2	06/2019-20	2(d)	Sub-Treasury, Tigiria
3	07/2019-20	2(d)	Sub-Treasury Athagarh
4	10/2019-20	4(a)(ii)	District Treasury, Khurda
5	11/2019-20	3(a)(i)	District Treasury, Koraput
6	13/2019-20	2(a)	Sub-Treasury, Banki
7	15/2019-20	2(a)(i)	Sub-Treasury, Balimela
8	16/2019-20	2(a)(iv)	District Treasury, Malkangiri
9	17/2019-20	2(e)	District Treasury, Cuttack
10	18/2019-20	4(a)(iii)	District Treasury, Nawarangpur
11	20/2019-20	2(a)(iii)	District Treasury, Nuapada
12	21/2019-20	2(d)	Special Treasury, Cuttack
13	23/2019-20	2(a)	Sub-Treasury, Barbil
14	24/2019-20	2(d)	Sub-Treasury, Anandapur
15	27/2019-20	2(g)	District Treasury, Jharsuguda
16	28/2019-20	2(a)	District Treasury, Balasore
17	29/2019-20	2(a)(ii)	District Treasury, Baragarh
18	31/2019-20	2(a)(iii)	Sub-Treasury, Patnagarh
19	32/2019-20	2(a)	Sub-Treasury, Nilagiri
20	34/2019-20	2(b)	Sub-Treasury, Jaleswar
21	36/2019-20	2(a)	District Treasury, Jajpur
22	39/2019-20	2(a)(iii)	Sub-Treasury, Kantabanji
23	40/2019-20	2(a)(ii)	District Treasury, Sonapur
24	41/2019-20	2(a)(iii)	District Treasury, Sambalpur
25	44/2019-20	2(e)	Special Treasury, Jajpur Road
26	46/2019-20	2(c)	Sub-Treasury, Burla
27	49/2019-20	2(a)(iii)	Sub-Treasury, Rairakhol
28	50/2019-20	2(c)	District Treasury, Puri
29	51/2019-20	2(a)(ii)	Special Treasury, Panposh
30	54/2019-20	2(i)	District Treasury, Kandhamal
31	56/2019-20	4(a)(i)	Special Treasury, Berhampur
32	57/2019-20	2(a)	District Treasury, Boudh
33	64/2019-20	2(a)(i)	District Treasury, Sundargarh
34	67/2019-20	3(a)	District Treasury, Mayurbhanja
35	72/2019-20	2(ii)	Sub-Treasury, Karanjia
36	73/2019-20	2(a)(iii)	Sub-Treasury, Rairangpur
37	74/2019-20	2(a)(iv)	District Treasury, Deogarh
38	78/2019-20	2	Special Treasury, Khurda
39	80/2019-20	2(a)	District Treasury, Bhadrak
40	87/2019-20	2(a)	District Treasury, Ganjam

41	91/2019-20	2(a)(i)	District Treasury, Gajapati
42	97/2019-20	2(a)(iii)	Sub-Treasury, Bissam cuttack
43	99/2019-20	2(a)	District Treasury, Rayagada

APPENDIX – XIII**Improper maintenance of Issue Register of Book of Drawal of Treasuries
(Referred to in para 3.13)**

Sl. No.	Inspection Report No.	Para No.	Name of the District/Special/Sub-Treasuries
1	03/2019-20	6	Sub-Treasury, Narsinghpur
2	07/2019-20	9	Sub-Treasury, Athagarh
3	08/2019-20	4	Sub-Treasury, Niali
4	10/2019-20	9	District Treasury, Khurda
5	11/2019-20	7	District Treasury, Koraput
6	14/2019-20	6	Sub-Treasury, Kotpad
7	16/2019-20	9	District Treasury, Malkangiri
8	19/2019-20	5	Sub-Treasury, Dabugaon
9	20/2019-20	8(d)	District Treasury, Nuapada
10	23/2019-20	8	Sub-Treasury, Barbil
11	24/2019-20	8	Sub-Treasury, Anandapur
12	25/2019-20	7	Sub-Treasury, Sohela
13	26/2019-20	5	Sub-Treasury, Attabira
14	27/2019-20	10	District Treasury, Jharsuguda
15	32/2019-20	5	Sub-Treasury, Nilagiri
16	40/2019-20	8	District Treasury, Sonapur
17	41/2019-20	8(b)	District Treasury, Sambalpur
18	43/2019-20	5	Sub-Treasury, Rengali
19	51/2019-20	10	Special Treasury, Panposh
20	54/2019-20	7(i)	District Treasury, Kandhamal
21	55/2019-20	6	Sub-Treasury, Daringibadi
22	57/2019-20	7	District Treasury, Boudh
23	59/2019-20	6	Sub-Treasury, Khallikote
24	63/2019-20	6(a)	District Treasury, Kalahandi
25	65/2019-20	4	Sub-Treasury, Kesinga
26	66/2019-20	4	Sub-Treasury, Junagarh
27	68/2019-20	4	Sub-Treasury, M.Rampur
28	69/2019-20	4	Sub-Treasury, Jaipatna
29	70/2019-20	3	Sub-Treasury, T.Rampur
30	72/2019-20	6	Sub-Treasury, Karanjia
31	74/2019-20	8	District Treasury, Deogarh
32	75/2019-20	6	District Treasury, Dhenkanal
33	79/2019-20	5	Sub-Treasury, Basudevapur
34	81/2019-20	5	District Treasury, Kendrapara
35	82/2019-20	3	Sub-Treasury, Marshagai
36	83/2019-20	4	Sub-Treasury, Rajnagar
37	84/2019-20	5	Sub-Treasury, Chandbali
38	88/2019-20	3	Sub-Treasury, Rajkanika
39	90/2019-20	3	Sub-Treasury, Tirtol
40	96/2019-20	3	Sub-Treasury, Balikuda

APPENDIX – XIV

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

(Referred to in para 3.14)

Sl. No.	Inspection Report No.	Para No.	Name of the District Treasuries	Numbers of Transaction	Amount in Suspense Account (In Rs.)
1	17/19-20	6	Dist. Try. Cuttack	1	4,82,007.00
2	41/19-20	8(i)	Dist. Try. Sambalpur	1	12,58,295.00
3	50/19-20	7	Dist. Try. Puri	1	9,900.00
				1	1,22,508.00
				1	35,617.00
Total					19,08,327.00

APPENDIX – XV

**Improper maintenance of specimen signature guard file
(Referred to in para 3.15)**

Sl. No.	Inspection Report No.	Para No.	Name of the District/Special/Sub-Treasuries
1	01/2019-20	5	Sub-Treasury, Tangi
2	05/2019-20	5	Sub-Treasury, Salipur
3	07/2019-20	6	Sub-Treasury, Athagarh
4	10/2019-20	8	District Treasury, Khurda
5	12/2019-20	4	Sub-Treasury, Borigumma
6	13/2019-20	6	Sub-Treasury, Banki
7	15/2019-20	4	Sub-Treasury, Balimela
8	16/2019-20	5	District Treasury, Malakangiri
9	17/2019-20	8	District Treasury, Cuttack
10	31/2019-20	5	Sub-Treasury, Patnagarh
11	35/2019-20	3	Sub-Treasury, Tusura
12	38/2019-20	4	Sub-Treasury, Binjharpur
13	39/2019-20	5	Sub-Treasury, Kantabanji
14	51/2019-20	7	Special Treasury, Panposh
15	57/2019-20	8	District Treasury, Boudh
16	58/2019-20	3	Sub-Treasury, Buguda
17	59/2019-20	4	Sub-Treasury, Khallikote
18	72/2019-20	5	Sub-Treasury, Karanjia
19	73/2019-20	5	Sub-Treasury, Rairangpur
20	74/2019-20	6	District Treasury, Deogarh
21	79/2019-20	4	Sub-Treasury, Basudevpur
22	80/2019-20	6	District Treasury, Bhadrak
23	82/2019-20	4	Sub-Treasury, Marshagai
24	83/2019-20	5	Sub-Treasury, Rajnagar
25	84/2019-20	4	Sub-Treasury, Chandbali
26	85/2019-20	3	Sub-Treasury, Tihidi
27	86/2019-20	4	Sub-Treasury, Hinjicut
28	88/2019-20	4	Sub-Treasury, Rajkanika

APPENDIX – XVI

**Non-maintenance of Short/Long Term Advance Register
(Referred to in para 3.16)**

Sl. No.	Inspection Report No.	Para No.	Name of the District/Sub-Treasuries
1	01/2019-20	9	Sub-Treasury, Tangi
2	02/2019-20	3	Sub-Treasury, Jatni
3	12/2019-20	5	Sub-Treasury, Borigumma
4	14/2019-20	4	Sub-Treasury, Kotpad
5	16/2019-20	10	District Treasury, Malakangiri
6	31/2019-20	6	Sub-Treasury, Patnagarh
7	35/2019-20	5	Sub-Treasury, Tusura
8	39/2019-20	7	Sub-Treasury, Kantabanji
9	73/2019-20	6	Sub-Treasury, Rairangpur
10	74/2019-20	11	District Treasury, Deogarh

APPENDIX – XVII

**Non-maintenance of I.T Asset & Stock Register
(Referred to in para 3.17)**

Sl. No.	Inspection Report No.	Para No.	Name of the District/Sub-Treasuries
1	10/2019-20	12	District Treasury, Khurda
2	31/2019-20	7	Sub-Treasury, Patnagarh
3	35/2019-20	6	Sub-Treasury, Tusura
4	39/2019-20	8	Sub-Treasury, Kantabanjhi
5	72/2019-20	7	Sub-Treasury, Karanjia
6	74/2019-20	12	District Treasury, Deogarh
7	79/2019-20	6	Sub-Treasury, Basudevpur