



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A & E)
ODISHA: BHUBANESWAR-751 001.**

**Report on the Annual
Review on the working of
Treasuries in Odisha
2015-2016**

TABLE OF CONTENTS

Para	Subject Brief	Page No.
Part-I		
1.1	Introductory	
1.2	Organizational set up	
1.3	Staffing position and working atmosphere of Treasuries	
1.4	Integrated Odisha Treasury Management System(iOTMS)	
1.5	Odisha Treasury Code(OTC)	
Part-II		
2.1	Increase in Suspense Balance due to wanting vouchers	
2.2	Increase in OB suspense due to arithmetical inaccuracies in List of Vouchers	
2.3	Outstanding A.C. Bills for settlement	
2.4	Wrong inclusion of transactions under GPF(State)	
2.5	Outstanding Pension claims from CPAO New Delhi	
2.6	Non-submission of Schedules/Challans in support of GPF /HBA/MCA recoveries	
2.7	Delay in rendition of Accounts	
2.8	Requisition for correction of Accounts	
2.9	Non-submission of Lapsed Deposits Statements	
2.10	Non-submission of Annual Balance Certificates under deposit heads of Account and other heads of Account	
2.11	Retention of huge balance in Personal Ledger Accounts(P.L Accounts) of Administrators	
2.12	Parking of fund in Saving/Current Accounts by DDOs	
Part-III		
3.1	Internal Control System	
3.2	Status of Inspection of Treasuries	
3.3	Outstanding Paras	
3.4	Irregular payment of Pension benefits without exercising proper checks	
3.4.1	Excess payment of Pension and Gratuity	
3.4.2	Un-drawn Pension/unauthorized retention of closed PPOs	
3.5	Retention of time barred GPF authority	
3.6	Stamp Accounts: Huge retention of Stamps in the Treasuries	
3.7	Inspection of Strong Room and Issuance of Safety Certificate	
3.8	Rolling of unutilized funds under 8443- Civil Deposit -800- Other Deposit	
3.9	Irregularity in issue of CTR/CTI neglected	
3.10	Irregular honouring of A.C Bills	
3.11	Delay in rendition of LIC Premium Schedules	
3.12	Reconciliation of Court Deposits	
3.13	Annual Verification of Valuables deposited in the Treasuries	
3.14	Improper maintenance of Issue register of Book of drawal	
3.15	Improper maintenance of Bill Transit/Token Register	
3.16	Non-deduction of NPS contribution	
3.17	Miscellaneous irregularities/ Treasury establishment	

Annexure

Annexure-A	List of Dist- Try /Spl- Try/Sub-Try	
Annexure-B	Man in position versus volume of work done	
Annexure-C	Increase in Suspense Balance due to wanting vouchers	
Annexure-D	Increase in OB suspense due to arithmetical inaccuracies in List of Vouchers	
Annexure-E(i)	Treasury-wise outstanding A.C Bills for settlement	
Annexure-E(ii)	Year-wise outstanding A.C Bills for settlement	
Annexure-F	Wrong inclusion of transactions under GPF (State)	
Annexure-G	Outstanding Pension claims from CPAO New Delhi	
Annexure-H	Non-submission of Schedules/Challans in support of GPF /HBA/MCA recoveries	
Annexure-I	Delay in Rendition of Accounts	
Annexure-J	Requisition for correction of Accounts	
Annexure-K	Non-submission of Lapsed Deposits Statements	
Annexure-L	Non-submission of Annual Balance Certificates under deposit heads of Account and other heads of Account	
Annexure-M	Retention of huge balance in Personal Ledger Accounts(P.L Accounts) of Administrators	

Appendix

Appendix-I	List of Dist Treasuries / Spl Treasuries / Sub Treasuries inspected during 2015-16	
Appendix-II	List of outstanding IRs and Paras upto the year 2015-2016	
Appendix-III-A	Excess payment of pension due to arithmetical inaccuracy.	
Appendix-III-B	Excess payment of pension due to delayed commencement of reduced Pension	
Appendix-III-C	Excess payment of Family Pension due to enhanced rate beyond stipulated period	
Appendix-III-D	Excess payment due to miscellaneous reasons.	
Appendix-IV	Un-drawn Pension/unauthorized retention of closed PPOs	
Appendix-V	Huge retention of Stamps/Unserviceable/Un-used /Damaged Stamps.	
Appendix-VI	Safety Certificate not obtained	
Appendix-VII	Rolling of unutilised fund under 8443- Civil Deposit- 800- Other Deposit.	
Appendix-VIII	Delay in issue of CTR/CTI	
Appendix-IX	Irregular honouring of A.C Bills	
Appendix-X	Delay in rendition of LIC Premium Schedules	
Appendix-XI	Reconciliation of Court Deposits	
Appendix-XII	Annual Verification of Valuables deposited in the Treasuries	
Appendix-XIII	Improper maintenance of issue register of Book of Treasuries	
Appendix -XIV	Improper maintenance of Bill Transit/Token Register	
Appendix –XV	Non-deduction of NPS contribution	

PREFACE

The Annual Review report on the working of the Treasuries in **ODISHA** for the year 2015-2016 is prepared as required under paragraph 20.17.11 of Manual of Standing Orders (A&E) Vol-I. The Report contains 3 (three) parts.

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

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

High risk issues:-

- 2.1 Increase in Suspense Balance
- 2.2 Arithmetical inaccuracy in List of Vouchers .
- 2.3 AC Bills outstanding for settlement.
- 2.12 Parking of fund in saving/current account by DDOs.

Medium risk issues:-

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

Low risk issues:-

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

Part-III **Irregularities noticed during Inspection of Treasuries.**

High risk issues:-

- 3.3 Outstanding Paras
- 3.4 Irregular payment of pension benefits without exercising proper checks
 - 3.4.1 Pension related issues/ Excess payment of Pension and Gratuity
- 3.5 Retention of time barred GPF authority
- 3.6 Stamp Account: Huge retention of Stamps in the Treasuries.

Medium risk issues:-

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

Low risk issues:-

- 3.9 Delay in issue of CTR/CTI
- 3.10 Irregular honouring of A.C Bills
- 3.11 Delay in rendition of LIC Premium Schedules
- 3.12 Reconciliation of Court Deposits
- 3.13 Annual Verification of Valuables deposited in the Treasuries
- 3.14 Improper maintenance of issue register of Book of Treasuries
- 3.15 Improper maintenance of Bill Transit/Token Register
- 3.16 Non-deduction of NPS contribution

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

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

Principal Accountant General

Bhubaneswar
Dated ,2016

**Report on the Annual Review on the Working of Treasuries in ODISHA for the year
2015-2016**

Highlights

- | | | |
|-----|--|-------------------|
| 01. | A.C Bills outstanding for settlement | (Para 2.3) |
| 02. | Wrong inclusion of transactions under GPF (State) | (Para 2.4) |
| 03. | Outstanding Pension claims from CPAO New Delhi | (Para 2.5) |
| 04. | Retention of huge balance in the PL Accounts of
Administrators. | (Para2.11) |
| 05. | Outstanding Paras | (Para 3.3) |
| 06. | Irregular payment of Pension benefits without exercising
proper checks | (Para 3.4) |
| 07. | Stamp Account : huge retention of stamps in the Treasuries | (Para3.6) |
| 08. | Rolling of unutilized funds under 8443- Civil Deposit-800-Other
Deposits. | (Para 3.8) |

ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES
IN ODISHA FOR THE YEAR 2015-16

PART-I

1. Introductory :

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

On behalf of Govt. of Odisha, all moneys are collected, disbursed and accounted for through the Treasuries and the paramount responsibilities for proper and effective functioning of the system is bestowed upon it. Any failure on part of the Treasuries would undermine the fiscal management of the State. With a view to ensuring proper working of the Treasuries, the 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 2015-16 has been prepared incorporating brief analysis of the deficiencies and irregularities noticed during compilation of accounts in the Office of the Accountant General (A&E), Odisha and those noticed during inspection of the Treasuries.

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

1.2. Organizational set up: -

In Odisha, there are 30 District Treasuries, 9 Special Treasuries(including Cyber Teasury) 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 2011-12 to 2015-16 is as under.

Year	Sanctioned strength	Men-in position	Trained	Untrained
2011-12	915	743	549	194
2012-13	918	690	521	169
2013-14	918	657	497	160
2015-16	918	665	490	175
2015-16	918	652	496	156

Men in position in comparison to sanctioned strength are very less, and reducing from year to year may affect the smooth functioning of an organization.

The following ‘A’ Grade Districts Treasuries, for example, are having less number of staff.

Sl. No.	Name of the Treasury	Sanctioned strength	Men-in position
1	Balasore	23	13
2	Khurdha	33	28
3	Puri	26	13
4	Mayurbhanj	24	17
5	Sambalpur	29	21

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

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

Sl. No.	Name of the Treasury	Sanctioned Strength	Men-in Position	Total Volume of work	Volume of work per employee
1	Sub-Treasury, Narasinghpur	2	1	15287	15287
2	Sub-Treasury, Tangi	2	1	26762	26762
3	Dist. Treasury, Nabarangpur	7	6	12327	2055
4	Dist. Treasury, Cuttack	32	26	50956	1959
5	Dist. Treasury, Jharsuguda	6	5	26836	5367
6	Sub-Treasury, Sukinda	4	1	36071	36071

It would be seen from the above table that while the volume of work dealt with by one employee at District treasury, Cuttack was only 1959 cases in a year, the corresponding number was as high as 36071 cases at Sub treasury, Sukinda.

A statement showing sanctioned strength, men-in position furnished by DTI, 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 2015-16 and especially offer 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 Increase in Suspense Balance due to wanting vouchers: -

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 that, the paid vouchers were not submitted along with the payment schedules. This resulted in accumulation of Objection Book Suspense of this office. Out of the total OB Suspense of Rs. 1168.93 lakh during 2015-16, as much as Rs. 954.28 lakh (81.63 %) related to seven District Treasuries, which failed to submit paid vouchers, along with payment schedules, resulting in huge accumulation of OB Suspense as detailed below:

Table No.-1: Increase in Suspense Balance

Sl. No.	Name of the Dist Try	Missing vouchers	Amount (in Rs. Lakhs)
1.	Balasore	05	54.92
2.	Cuttack	14	59.14
3.	Ganjam, Chatrapur	07	60.62
4.	Nayagarh	94	608.89
5.	Nabrangpur	06	58.64
6	Panposh	11	64.31
7.	Sambalpur	28	47.76
TOTAL		165	954.28

39.47% of the OB suspense for 2015-16 was only due to five vouchers pertaining to District Treasury Nayagarh (to be deleted since the vouchers have already been received and accounted for.)

The accounts, thus, failed to present a true and fair view of the accounts of the State and the chances of fraudulent drawals from the Treasuries was also not ruled out. A Statement of such wanting paid vouchers for the year 2015-16 is shown in **Annexure-‘C’**.

Further, vouchers as old by 2007-08 is outstanding and the aging analysis of outstanding O.B suspense upto 2014-15 is given below.

Table No-2: Aging analysis of Outstanding O.B Suspense

Financial Year	Net amount of schedule	Net payment	Difference
2007-08	1409583	1460460	-50877
2008-09	230885	172433	58452
2009-10	707571	624018	83553
2010-11	2726202	2718556	7646
2011-12	445430	465930	-20500
2014-15	11734	0	11734

The position was still serious in so far as that the treasuries have not responded for years together to request of this Office for submission of vouchers.

2.2. Increase in OB Suspense due to Arithmetical inaccuracies in List of Vouchers.

SR .141 of OTC provides that the Treasuries should required to check the correctness of calculation of the bills, before they are passed for payment.

But, it was seen that there was an increase in OB Suspense of Rs. 10,903/- due to Arithmetical inaccuracies in List of Vouchers. In case of District Treasuries Bolangir, Ganjam, Keonjhar and Special Treasury, Berhampur there was a difference of Rs.2,440/- (11/2015), Rs.2,500/- (10/2015), Rs.1,768/- (06/2015) and Rs.1,895/- (02/2016) respectively between Schedule of Payment (SOP) amount and voucher, due to failure of the Treasury Officer in exercising proper check of correctness of the calculation of the Bill, before they are passed for payment, which resulted in increase of the OB Suspense.

The cases noticed during the review are illustrated in **Annexure-D**.

2.3. 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), 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 2946 nos. of A.C Bills, amounting to Rs. 4431 lakh were pending for adjustment till March 2016. A statement containing list of outstanding AC Bills Treasury-wise and year-wise is exhibited in **Annexure E(i) and E(ii)** respectively. These pendencies were as old as 2003-04 which indicated that codal procedure were not being followed by the respective Treasuries.

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

Table No.-3: A.C Bills outstanding for settlement: -

Sl. No.	Name of the Dist Try	No. of A.C Bills	Outstanding balance (in Rs Lakh)
1.	Bolangir	315	93.56
2.	Cuttack	318	812.33
3.	Keonjhar	159	79.32
4.	Mayurbhanj	147	262.81
5.	Sundargarh	150	74.57

The level of financially irregularity could be judged from the fact that one long pending A.C Bill relating to Spl. Treasury-I, Bhubaneswar, amounting to Rs.50,000/- had been outstanding since 2003-04.

2.4. Wrong inclusion of transactions under GPF (State): -

Receipt and payment relating to other Major Heads/Minor Heads of Accounts, were found misclassified by the Treasuries under the Head of Account“8009- GPF”-101-GPF (State), in spite of proper classification given on the body of the Challans/Vouchers by the Drawing and Disbursing Officers. This caused difficulty and delay in accounting of such transactions under respective Head of Accounts. This issue has been repeatedly raised in previous Review Reports but the position had not improved and misclassification of AEIPF (TPF) continued to occur. An amount of Rs. 53.81 lakh pertaining to AEIPF (TPF) during 2015-16 had been booked under 8009-State P.F.

The following District Treasuries, for example, are having maximum wrong inclusion of transactions under GPF (State).

Table No.-4: Wrong inclusion under GPF (State)

Sl. No.	Major Head to which relates	TREASURY	Amount (Rs. In lakh)
1	8009 SPF,60-Other PF,103-Other MISC. PF,AEIPF(TPF)	District Treasury, Cuttack	12.63
2	”	District Treasury, Puri	7.44

3	„	District Treasury, Mayurbhanj	7.34
4	„	District Treasury, Kalahandi	6.80
5	„	District Treasury, Jagatsinghpur	5.07
6	„	District Treasury, Angul	5.00
7	„	District Treasury, Nayagarh	2.40
8	„	District Treasury, Panposh	2.40
9	„	District Treasury, Keonjhar	2.33
10	„	District Treasury, Sundergarh	1.10
11	„	District Treasury, Sambalpur	1.00
12	„	District Treasury, Bolangir	1.00
13	„	Special Treasury Bhubaneswar-I	0.40

A list containing cases of such misclassifications during 2015-16 are given in **Annexure- F**.

2.5 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 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.1901.29 lakh remained un-recouped for central pension out of which ,vouchers of Rs.732.23 Lakh have not been submitted to CPAO, New Delhi during the year 2015-16.

Similarly, the amount pending with Railways is Rs.113.83 lakh during the year 2015-16. The quantum of pension vouchers remaining un-recouped is shown in **Annexure –‘G’**.

Further, on review of PAO suspense BROADSHEET closed up to 2015-2016, it is observed that a sum of Rs.27,83,32,462/-(Central Pension) including old items is lying unsettled with CPAO, New Delhi. The details of outstanding balance are as follows.

Table-5: Outstanding balance lying unsettled with CPAO.

Sl. No	Year	Type of Pension	Amount
1	Up to 2012-2013 (Old item)	Central(Civil & Pol)	5,06,60,673/-
		Total	5,06,60,673/-
2	2013-14	Central Political (Freedom Fighter)	42,72,455/-
	2014-15	- do-	99,43,775/-
	2015-16 (upto 11/2015)	- do-	24,28,376 /-
	Total		1,66,44,606/-

3	2014-15	Central Civil (AIS)	2,42,34,910/-
	2015-16 (up to 11/2015)	-do-	11,35,68,963/-
		Total	13,78,03,873/-
4	2015-16 (12/15 to 3/16)	Central (Civil & Pol) Pension	7,32,23,310/- 5,43,25,016 31390233
Grand Total			27,83,32,462/-

Significant issues associated with the above outstanding balances are discussed below:-

- 1) In respect of old outstanding balance up to the year **2012-13**, treasuries were requested to furnish the certified copies of Schedule of Payments (SOPs) for resubmission to CPAO, New Delhi. But, the same has not yet been furnished by treasuries.
- 2) Central Political (freedom fighter) pension claim of **Rs.1,66,44,606/-** has been withheld by CPAO, New Delhi on the ground that the some name of pensioner in SOPs are not matching with the list of Political pensioner provided by Min. of Home Affairs, GOI to CPAO, New Delhi. Hence, pensioners list provided to MHA has not yet been updated.
- 3) CPAO, New Delhi has returned the AIS pension claim of `13,78,03,873/- for the period from February 2015 to November 2015 and asking for bifurcation of the claims in the given format i.e. Pension, Family Pension, Gratuity, Commuted value of Pension and Unutilized Leave Salary. The matter has been intimated to DTI(O) in May 2016. Information in the desired format are still awaited as a result of which the claims returned by CPAO, New Delhi have not been resubmitted.
- 4) Pending reimbursement of claims raised till November 2015, further claims for the period from December 2015 to March 2016 for `7,32,23,310/- have not so far been raised.

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

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

Almost all the Treasuries had failed to furnish relevant Schedules/Challan, in almost all the accounting months, resulting in accumulation of huge amount of missing credits to the tune of Rs.11.44 lakh, involving 32 Challans, during 2015-16 in respect of Provident Fund/House Building Advance /Motor Cycle Advance. Instances of such cases noticed during the period of report are placed in **Annexure-H**.

2.7 Delay in rendition of Accounts.

As per provisions of SR-33 of OTC vol-1, a complete list of treasury accounts should be rendered to Pr. A.G on different prescribed dates. A review of the position of submission of monthly accounts by the Treasuries, during the year 2015-16, revealed that despite several instructions, late submission of accounts continued to prevail in the Treasuries during 2015-16 also. Average delay ranged from 1 to 10 days in respect of 1st and 2nd List of Account.

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

Table No. 6: Delay in rendition of Accounts

Sl. No.	Delay in rendering of Accounts by Treasuries for more than Six days.
1.	Berhampur Special Treasury
2.	Balasore
3.	Bargarh
4	Subarnpur
5.	Ganjam, Chatrapur
6.	Jharsuguda
7.	Keonjhar
8	Angul
9	Nuapada
10	Bolangir

The Treasury wise list indicating such delay is given in **Annexure-I**. 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.

2.8 Requisition for correction of Accounts: -

Accounts should be accurate at the time of rendering itself by the treasuries. It was observed in 2015-16 that there were a large number of requisitions for correction of accounts received from Treasuries, as shown in **Annexure-‘J’**.

It was seen that out of 38 District/Special Treasuries, 36 Treasuries had requested for correction of accounts ranged from 1 to 50 times during 2015-16. Treasuries having large number of requests for correction of accounts during 2015-16 are given in table below which need to be avoided in future.

Table No. 7: Requisition for correction of Accounts

Sl. No.	Name of the District Treasury.	No. of requisition made for correction of Accounts.
1.	Boudh	16
2.	Cuttack	24
3.	Ganjam	13
4.	Khurda	18
5.	Sambalpur	50

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

Corrections of account relating to earlier years also were received during the year 2015-16 for settlement, as shown below: -

Table No. 8 : Year wise Requisition for correction of Accounts

Sl. No	Years	Number of requisition
1	2006-07	14
2	2007-08	32
3	2008-09	17
4	2009-10	37
5	2010-11	20
6	2011-12	28
7	2012-13	14
8	2013-14	43
9	2014-15	55
10	2015-16	32
Total:		292

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

2.9 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-‘K’**.

Further, it was seen that the some treasuries have not submitted lapsed deposit statements for last 15 years, which was highly irregular. Few examples are given below:-

Table No.9: Non- Submission of Lapsed Deposits Statements

Sl. No.	Name of the Dist Try	Head of Accounts	Period of Non-Submission
1.	Bolangir	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2016. 2001 to 2016.
2.	Boudh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2016. 2001 to 2016.
3	Deogarh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2016. 2001 to 2016.
4	Khurda	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2007. 2001 to 2007.
5	Nayagarh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2016. 2001 to 2009, 2011,2015,2016
6	Puri	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2016. 2001 to 2016.
7	Sonepur	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2001 to 2016. 2001 to 2016.

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

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

Table No.10: Irregular Submission of Lapsed Deposits Statements

Sl. No.	Dist Try Name	Head of Account	Period of submission	Period of non-submission
1	Bargarh	8443-CD-104-Civil Court Deposit	2004-2005, 2007-2008, 2015	2001-2003, 2006, 2009-2014, 2016
2	Bhadrak	8443-CD-104-Civil Court Deposit	2000, 2004-2014	2001-2003, 2015, 2016
3	Ganjam	8443-CD-104-Civil Court Deposit	2003-2016	2001-2002,
4	Gajapati	8443-CD-104-Civil Court Deposit	2007-2013	2001-2006, 2014-2016
5	Jajpur	8443-CD-104-Civil Court Deposit	2007-2015	2001-2006, 2016
6	Kalahandi	8443-CD-104-Civil Court Deposit	2001-2006, 2008-2014	2007, 2015-2016

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

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

In contravention of Provisions of SR-479 of OTC, it was noticed that 31 Treasuries failed to submit the Annual Balance Certificates (ABC) for the year 2015-16 as on 30.06.2015. Some treasuries have failed to submit ABC in respect of any P.L Account Administrators under their jurisdiction. A few examples are given below:-

Table No.-11: Non- Submission of Annual Balance Certificates

Sl. No.	Name of the Dist Try	No. of PL Administrators
1.	Bhadrak	19
2.	Bolangir	35
3.	Balasore	41
4.	Khurda Special	10
5.	Khurda	10
6.	Nayagarh	20
7.	Nuapada	13

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, which may result in inflate/short exhibition of account under Deposit Head.

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

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

Scrutiny of P.L. Account of Administrators revealed that, as of 31.03.2015, Rs.1053.50 crores were retained in different Administrators P.L. Accounts without being utilized, 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 2014-15 in respect of few treasuries, showing fund flow and its utilization during the year, are as shown below: -

Table No.-12: Percentage of expenditure out of P.L. Accounts:

Sl. No.	Treasury Name	OB	Receipt	Total	Payment	CB	Percentage of Expenditure
1	District Treasury, Kandhamal	1939/-	6840/-	8779/-	5343/-	3436/-	61%
2	District Treasury, Puri	2934/-	4672/-	7606/-	4671/-	2935/-	61%
3	District Treasury, Sundargarh	5108/-	10609/-	15717/-	10431/-	5286/-	66%

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

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 form the P.L. Administrator.

2.12. Parking of Fund in Saving/Current Accounts by DDOs-

As per SR-242 of OTC Vol-1, no money shall be drawn from the treasury unless it is required for immediate disbursement. Accordingly it is not permissible to draw money from the treasury in anticipation of demand or to prevent the lapse of budget grants.

It was observed, for years together, that several DDOs/executive agencies used to transfer fund and park them in their Current/Saving Account in contravention of the said Rule. Online payment module was introduced by Government of Odisha in July 2012 and one of the prime objectives of the module was to arrest such irregular practices. A follow up circular was also issued

by the Finance Department. Government of Odisha in November 2014. However, no effective action has been taken by the concerned authorities. The matter of irregular parking of fund has also been highlighted by the Pr. AG to Finance Department in March 2015, June 2015 and again in August 2015.

With a view to ascertaining irregularities, if any, the Office of the Principal Accountant General carries out a test check of 472 vouchers every month. Analysis of 5664 vouchers test checked during the year 2015-16, valuing Rs.11,859.84 crore, revealed parking of funds to the tune of Rs.1,812.28 crores. This represents 16.36 per cent of the expenditure being parked in Current/Savings Accounts of the DDOs/executing agencies. If this figure is extrapolated to the budget figure of Rs.50,722.59 crore expended (both revenue and capital) during 2015-16, the magnitude of irregularity would approximately be around Rs.8,225 crores.

As huge accumulation of fund are lying in Bank account with various executing agencies, watching of these accounts are outside the purview of Government. It is apprehended that this may lead to breach of transparency and accountability of Government money.

Moreover, as the U.Cs for the non-GIA funds are not received in our Office, adequate monitoring and control over utilization may not be possible.

PART-III

3. Important irregularities noticed during local inspection of Treasuries

3.1 Internal Control System: -

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

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

But, contrary to the provisions, it was found that only 32% of Treasuries were inspected by the D.T & I (O) during 2015-16.

Similarly, timely rendition of Monthly accounts should be rendered for compilation and completion to A.G of 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 2015-16, 30 District Treasuries 8 Special Treasuries and 62 Sub-Treasuries were inspected by the inspecting staff of the Pr. Accountant General (A&E). Details are placed at **Appendix-I**.

The irregularities and lapses noticed during 2015-16 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 31.03.2015 relating to different Treasuries / Sub-Treasuries is indicated in **Appendix-“II”**, to this report. It is seen that as many as 2075 Paras pertaining to 407 Inspections Reports from the year 1976-77 onwards are outstanding awaiting final compliance from the Treasuries/ Sub-Treasuries. The negligence in submission of compliance to these IRs and the lack of follow up corrective measure to avoid recurrence of those irregularities 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 IR s and Paras during 2015-16. Such T.C Meetings were held in respect of 24 Treasuries and 258 Paras belonging to old Inspection Reports were settled.

3.4 Irregular payment of pension benefits due to each 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.**49.22 lakhs** were made under different categories /reasons. In a number of cases it was observed that required checks by the TOs / STOs were not exercised with due care as a result of which irregular payment of pensionary benefits were made. A few such instances are given below. Immediate attention is required for regularization of the excess payments. Treasury wise list of excess payments made during 2015-16 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.-13: EXCESS PAYMENT OF PENSION & GRATUITY DURING THE YEAR 2015-16: ABSTRACT

Sl. No.	Reasons For Excess Payment	Amount (Rs. In Lakh)
1.	Excess payment of pension due to arithmetical inaccuracy.	0.78
2.	Excess payment due to delayed commencement of reduced pension on account of payment of commuted value of pension.	4.56
3.	Excess payment of pension in favour of family pension due to payment at enhanced rate beyond the stipulated date.	14.71
4.	Excess payment of pension due to other miscellaneous reasons.	29.17
	Total	49.22

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

Excess payment of Rs. 77591.00 was made to the pensioners due to wrong calculation of monthly pension / arrear pension in 10 instances relating to 09 Treasuries (**Appendix –III-A**).

An illustrative example is given below.

Sri Ras Bihari Mangaraj holder of PPO/ID No.521146/1316 was paid an excess amount of Rs.55316/- for 1st pension from 04/2013 to 10/2014 due to wrong calculation

(IR No.03/2015-16, Sub-Treasury, Tangi.)

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

Excess payment of Rs.4,56,829.00 was made to the pensioners due to delay in commencement of reduced pension in 92 instances relating to 42 Treasuries.(**Appendix –III-B**)

An illustrative example is given below.

During payment of CVP to Sri Rakyadev Mohanty holder of PPO/ID No.103154/1046 on 16.03.2015, the date of commencement of reduce pension was taken as 16.03.2015 instead of 03.03.2014. This resulted an excess payment of Rs.38909/- for the period from 03.03.2014 to 28.02.2015 @ Rs.3133/- (commuted portion) due to delayed commencement of reduce pension.

(IR No.14/2015-16, District Treasury, Malkangiri)

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

Excess payment of Rs. 14,70,674.00 was made to the pensioners due to payment of enhanced rate of Family Pension beyond stipulated date in 33 instances relating to 22 Treasuries (**Appendix-III-C**).

An illustrative example is given below

Smt. Jayanti Pradhan W/o Late Abhiram Pradhan holder of PPO/I.D. No. 515722/1239 was paid an excess amount of Rs. 32804/- due to payment of Family Pension at enhanced rate @ Rs.5075/- p.m for the period from 29.05.2014 to 31.03.2015.

(IR No. 03/2015-16 Sub-Treasury, Tangi)

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

Excess payment of Rs. 29,17,290.00 was made to the pensioners due to wrong adjustment of Pension/CVP and other miscellaneous reasons under 101 instances relating to 52 Treasuries **(Appendix-III-D)**.

Few illustrative examples are given below.

- (1) An excess payment of Rs.2,000/- was made to Sri Harmohan Routray, holder of PPO/I.D. No. 523510/957 was excess payment Pension for 2000/- due to less reduction of provisional pension from the payment of 1st pension. He was paid 1st pension for Rs.541899.00. The provisional pension drawn for Rs.472748/- and deducted Rs.470748/- resulted in less reduction of Rs.2000/-. As such Rs.2000/- paid in excess.

(I.R No. 04/2015-16 Sub-Treasury, Jatni)

- (2) Smt. Ichchamani Bewa, W/o Late Upendra Mohapatra Holder of PPO No. 11704 (SF) was paid excess family pension for Rs.12817/- due to early sanction of additional pension (20%). Her D.O.B. being 03.02.1931, she was eligible for additional pension with effect from 01.02.2011, on completion of 80 years of age but additional pension was paid with effect from 01.01.2010 as result of which excess payment of family pension to the tune of Rs.12817/- was made.

(I.R No. 09/2015-16 Sub-Treasury , Mahanga)

- (3) Excess payment of Rs.1404/- was made in favour of Sri Badal Ku. Mohapatra, holder of PPO No. 528627 due to double drawal of T.I on pension. The first pension for the period from 01.03.2014 to 31.10.2014 was paid on 21.11.2014 alongwith T.I @ 100% upto 06/2014 and @ 107% with effect from 07/2014 to 10/2014. Again while making payment of regular pension for the month of 11/2014 arrear differencial T.I. @ 07% on basic pension has been paid which resulted in an excess payment of Rs.1404/-

(I.R No. 25/2015-16 District Treasury , Jharsuguda)

- (4) Excess payment of family pension for Rs.4947/- was paid to Smt. Suchitra, W/o Late Brajarayudha Jal, holder of PPO No. 526377 due to less deduction of Provisional Family Pension. 1st family pension was paid on 19.08.2014 for Rs.61737/-. Provisional Family Pension of Rs.205608/- was paid out of which Provisional Family Pension Rs.200661/- only was deducted resulting in less deduction of Rs.4947/-.

(I.R No. 35/2015-16 District Treasury, Bolangir)

- (5) Smt. Gitarani Sethy, w/o Late-Golakha Bihari Sethy, PPO No-50531S(F) was authorised Family Pension at revised rate of Rs.8150/-+TI wef 27.10.2007 to 26.10.2014 and thereafter @Rs.4890/-+TI. But, it was revealed that she has been paid differential Family Pension as per revised rate up to 30.06.13. But from 01.07.13 to 31.08.15 monthly FP was paid inconsistently, which resulted in an excess payment of Rs.20740/-.

(I.R No. 40/2015-16 Sub-Treasury, Satyabadi)

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

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

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

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

Detail list of Un drawn 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.-14 Undrawn Pension /unauthorized retention of PPOs

Sl. No	I.R No.	Paras	Try/Spl Try / Sub-Try	Name of Pensioners	PPO No.	Undrawn Pension since
1	22/15-16	1(iv)	Sub-Treasury, Sohela	Sri R S Sahu	16554/97	01.02.2005
				Smt. D Nayak	1364 AF/138	30.08.2008
				Smt. S Bhoi	5932 AF/154	02.09.2010
				Smt. B B Acharya	34278 SF/168	03.05.2007
				Sri M Naik	315324/99	02.01.2006
				Smt. H Saraf	10605 P/155	05.10.2009

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

3.5 Retention of Time barred GPF Authority: -

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

Table No.-15: Retention of time barred GPF Authority

Sl. No.	I.R No.	Para	Treasury	Name /Account No.	Authority No./Date of issue	Issuing Authority	Amount (Rs)	Valid upto
1	10/2015-16	2	Sub-Try, Niali	Prafulla Ku. Bhanja	5095/23.04.2013	Accountant General (A&E), Odisha	1,34,794/-	22.10.2013
				Bipin Mohapatra	5197/13.08.2013	Accountant General (A&E), Odisha	1,000/-	12.02.2014
2	40/2015-16	8	Sub-Try, Satyabadi	Ramakanta Mohanty	5523/2015-16 07.11.2014	Accountant General (A&E), Odisha	1,46,956/-	06.05.2015
3	52/2015-16	10	Special Try, Khurda	Lt. Arjuna Mohapatra	1827/08.07.2014	Accountant General (A&E), Odisha	18,295/-	07.01.2015
4	72/2015-16	07	Sub-Try, Hindol	Basanta Ku. Rout 22114 LR (O)	3620/04.03.2013	Accountant General (A&E), Odisha	1,01,598/-	03.09.2013

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

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

Huge number of unused OET Stamps and water marked plain papers were kept in the strong room for long periods. Out of that, some categories of stamps have also become unserviceable due to prolonged stacking/storage. .No transactions have taken place in respect of those stamps for a long period.

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

Table No.-16: Stamp Account: Huge retention of stamps in the Treasuries

Sl. No.	District Treasury	Stock of Stamp (In Rs.)	Value of unused/damaged Stamps	Percentage of Expenditure
1.	District Treasury Khurda	1502174779	72856135	5
2.	District Treasury Balasore	729555645	12868425	2
3	District Treasury, Puri	272475028	12791320	5

4.	District Treasury, Mayurbhanj	316050163	125041835	40
5.	District Treasury, Rayagada	238328369	10876928	5

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

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

With a view to ensuring the safety and security of the Strong room of the Treasuries/Sub-Treasuries, where valuables of the Govt. are stored, it is provided in S.R 71(ii) of O.T.C-Vol-I and note there under that Strong Room of the Treasury should be inspected annually by the P.W.D, Executive Engineer, or by his Subordinate Officer nominated for the purpose and a certificate of safety to be issued by such inspecting officer. It was, however, noticed that neither the P.W.D authorities had inspected the Strong Rooms in many cases nor any suitable initiative was taken by the Treasury/Sub Treasury Officer to get the Strong Rooms inspected as a result of which loss/damage/theft of Govt. property and casualty of officials cannot be ruled out. A few such instances are indicated in **Appendix-VI**.

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

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

Contrary to the above order of the State Government, it was observed that, Rs.95.89 crore has still been rolling under 800-Other Deposit, which are exhibited in Appendix-VII and no step has been taken by the concerned authorities to reduce the balance. A few such instances are indicated below:

Table No.-17: Retention of huge balance under 8443-Civil Deposit-800- Other Deposit

Sl. No.	Treasury Name	Amount (Rs in Lakh)
1	District Treasury , Khurda	6168.39
2	District Treasury, Sambalpur	698.27
3	District Treasury, Angul	240.60
4	Special Treasury, Cuttack	870.90
5	Special Treasury, Panposh	296.82
6	District Treasury, Mayurbhanj	123.80

7	District Treasury, Nawarangpur	137.68
8	District Treasury, Balasore	192.01

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

3.9 Irregularity in issue of CTR/CTI:-

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

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

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

3.10 Irregular honoring of A.C Bills: -

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

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

3.11 Delay in rendition of LIC Premium Schedules.

As per DTI (O) Circular No.18745 dt. 03.12.94 and No.18738 dt. 10.05.96, the Schedule of LIC Premium should be remitted by 15th of the following month to LIC authorities. But, it was observed that the Treasury Officer do not remit the same in time. Instances of delay were noticed in 27 cases with delay ranging from 03 to 109 days. Delay in rendition of LIC Premium deprives the beneficiary of his legitimate dues from the due date and improper account of money between different major head of account of consolidated fund of the State. Instances of a few such cases under different Treasuries are shown in **Appendix-X**.

3.12 Reconciliation of Court Deposits

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

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

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

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

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

As per instructions issued in D.T.I's Circular 3376(80) dated 14.2.75, No. 6810(80) dated 11.4.75 and No. 15127 dated 30.7.83, special care is required to be taken whenever a new Book of

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

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

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

3.15 Improper maintenance of Bill Transit/Token Register/Proper Accountal of Tokens:-

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

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

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

3.16 Non deduction of NPS Contribution

As per provision, each employee will pay a monthly contribution of 10% of the basic pay plus dearness allowance from his salary to the contribution pension scheme. But, it was seen that contribution towards NPS amounting Rs.10753.00 was not deducted from the payment of Arrear D.A in respect of 42 employees of 11 treasury establishments as detailed in **Appendix-XV**

3.17. Miscellaneous Irregularities/Treasury Establishment

(A) (i) Excess payment of incremental arrear pay for Rs.1497/- to Sri Tek Chand Meher, ATO:

The pay of Shri Tekchand Meher,A.T.O.,was Rs.17550/-+G.P. Rs.5400/- on Dt.30.09.2014. He was sanctioned one increment for Rs.690/-w.e.f dt.01.10.2014 vide D.T.I.(O) letter No.15726 Dt.01.12.2014 raising his pay to Rs.18240/-+G.P. Rs.5400/-. Regular pay for the

month of 12/2014 was drawn at the incremental pay of Rs. 18240/-+ GP Rs. 5400/-. But while drawing differential increment arrear pay it was drawn for 10/2014 to 12/2014 for 3 months instead of the actual due for 10/2014 and 11/2014 resulting in double drawal of increment pay for 12/2014 for an amount of Rs.1497/-.

(I.R No.29/2015-16 Para No.12, District Treasury, Bargarh)

(ii) Excess payment of Arrear DA for Rs.1200/-

Excess payment of arrear DA for Rs.1200/- was made to Sri Jatindra Kumar Sarangi, Sr. clerk due to irregular drawal of arrear DA. Pay (Pay+GP) of Sri Sarangi as on 01/2014 was Rs.12360/-

Arrear DA Due from 01/2014 to 03/2014.

Month Pay	DA at 100%	DA at 90%	Differential	Payable
01/2014	Rs.12360/-	Rs.12360/-	Rs.11124/-	Rs.1236/-
02/2014	Rs.12360/-	Rs.12360/-	Rs.11124/-	Rs.1236/-
03/2014	Rs.12360/-	Rs.12360/-	Rs.11124/-	<u>Rs.1236/-</u>
			Total due	Rs.3708/-
Total paid vide bill No.20/02.07.2014				<u>Rs.4908/-</u>
Excess paid				Rs.1200/-

(I.R No.98/2015-16 Para No.7(a), Sub-Treasury, Rairangpur)

(iii) Excess payment of Arrear DA:

Excess payment of arrear DA for Rs.785/- was made to Sri Jatindra Kumar Sarangi, Sr. clerk due to irregular drawal of arrear DA. Pay (Pay+GP) of Sri Sarangi as on 07/2014 was Rs.12730/- Arrear DA Due from 07/2014 to 09/2014.

Month Pay	DA at 107%	DA at 100%	Differential	Payable
07/2014	Rs.12730/-	Rs.13621/-	Rs.12730/-	Rs.891/-
08/2014	Rs.12730/-	Rs.13621/-	Rs.12730/-	Rs.891/-
09/2014	Rs.12730/-	Rs.13621/-	Rs.12730/-	<u>Rs.891/-</u>
			Total due	Rs.2673/-
Total paid vide bill No.50/28.11.2014				<u>Rs.3458/-</u>
Excess paid				Rs.785/-

(I.R No.98/2015-16 Para No.7(b), Sub-Treasury, Rairangpur)

(B) Non Recovery of Excess Payment of GPF:-

A minus balance to the tune of Rs. 17,065/- was appeared in the books of AG(O) against the GPF Account 10035 LR(O) of Sri Joseph Kumar who was retired and his PPO No. was 381533. In this respect a letter was received in the Sub Try from AG(O) vide No. FM-Fd-11-LR(O)/2013-14/236 dated 17.06.2013 to recover the above amount from the TI on pension of Sri Kumar. The BDO, Turekela in his letter No.1487 dated 20.06.2011 had also requested STO, Kantabanji to recover the above amount. But no action in this regard was taken by the Sub Treasury.

(I.R No.34/2015-16 Para No.8, Sub-Treasury, Kantabanji)

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

ANNEXURES AND APPENDICES

ANNEXURE-A

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

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

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

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

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

Annexure-B**Men in position versus volume of work done**

Sl. No.	IR No	Treasury/ Spl. Treasury/ Sub-Treasury	Sanctioned Strength	Men in Position	No. of Pension cases	Challans	Bills/ vouchers	Total	Volume of (in Nos.) work per person
1	01/15-16	Sub-Treasury, Narasinghpur	2	1	470	2285	12532	15287	15.287
2	02/15-16	Sub-Treasury, Baramba	3	1	48	1192	2036	3276	3276
3	03/15-16	Sub-Treasury, Tangi	2	1	928	9231	16603	26762	26762
4	04/15-16	Sub-Treasury, Jatni	2	2	----	18214	14325	32539	16269
5	05/15-16	Sub-Treasury, Tigiria	2	2	142	4928	2735	7805	3902
6	06/15-16	Sub-Treasury, Athagarh	3	2	481	20304	23905	44690	22345
7	07/15-16	District Treasury, Khurda	33	28	3811	71782	28973	104566	3734
8	08/15-16	Sub-Treasury, Salepur	4	3	524	10392	7293	18209	6069
9	09/15-16	Sub-Treasury, Mahanga	2	1	454	8552	14424	23430	23430
10	10/15-16	Sub-Treasury, Niali	1	1	307	9499	2524	12330	12330
11	11/15-16	Sub-Treasury, Dabugaon	2	2	4	641	2396	3041	1520
12	12/15-16	District Treasury, Cuttack	32	26	960	20461	29535	50956	1959
13	13/15-16	District Treasury, Koraput	16	11	33	5523	16013	21569	1960
14	14/15-16	District Treasury, Malkangiri	5	5	70	3098	13925	17093	3418
15	15/15-16	Sub-Treasury, Balimela	2	1	7	410	6935	7352	7352
16	16/15-16	Sub-Treasury, Borigumma	2	1	-----	2433	1945	4378	4378
17	17/15-16	Special Treasury, Cuttack	19	15	1205	37175	33205	71585	4772
18	18/15-16	Sub-Treasury, Anandpur	3	3	64	9000	7000	16064	5354
19	19/15-16	District Treasury,	7	6	41	6504	5782	12327	2054

		Nawarangpur							
20	20/15-16	District Treasury, Keonjhar	19	11	154	23682	9945	33781	3071
21	21/15-16	District Treasury, Nuapada	6	4	108	3385	5542	9035	2258
22	22/15-16	Sub-Treasury, Sohela	2	1	116	1019	9235	10370	10370
23	23/15-16	Sub-Treasury, Attabira	2	1	13	4582	4258	8853	8853
24	24/15-16	Sub-Treasury, Barbil	3	2	15	33898	4752	38665	19332
25	25/15-16	District Treasury, Jharsuguda	6	5	157	23375	3304	26836	5367
26	26/15-16	District Treasury, Balasore	23	13	311	28620	18808	47739	3672
27	27/15-16	Sub-Treasury, Lakhanpur	2	1	16	19612	2512	22140	22140
28	28/15-16	Sub-Treasury, Nilagiri	3	2	122	4530	7895	12547	6273
29	29/15-16	District Treasury, Bargarh	18	11	789	14813	5215	20817	1892
30	30/15-16	Sub-Treasury, Basta	2	1	38	409	4081	4528	4528
31	31/15-16	Sub-Treasury, Jaleswar	4	2	91	18420	5272	23783	11891
32	32/15-16	Sub-Treasury, Bhogarai	1	1	83	10450	3500	14033	14033
33	33/15-16	Sub-Treasury, Tusura	2	1	67	869	5787	6723	6723
34	34/15-16	Sub-Treasury, Kantabanji	2	2	564	4480	4004	9048	4524
35	35/15-16	District Treasury, Bolangir	16	11	442	27173	18746	46361	4214
36	36/15-16	Sub-Treasury, Patnagarh	4	3	166	9120	6342	15628	5209
37	37/15-16	Special Treasury, Berhampur	24	16	872	57130	38900	96902	6056
38	38/15-16	Sub-Treasury, Sukinda	4	1	9	26022	10040	36071	36071
39	39/15-16	Special Treasury, Jajpur Road	8	4	49	3600	5540	9189	2297

40	40/15-16	Sub-Treasury, Satyabadi	2	1	371	4200	2237	6808	6808
41	41/15-16	Sub-Treasury, Pipili	1	-----	276	6250	13283	19809	-----
42	42/15-16	Sub-Treasury, Kakatpur	2	1	250		3693	3943	3943
43	43/15-16	Sub-Treasury, Rairakhol	3	2	601	18248	21026	39875	19937
44	44/15-16	District Treasury, Sambalpur	29	21	1911	13500	18179	33590	1599
45	45/15-16	District Treasury, Sonepur	9	6	73	25117	2020	27210	4535
46	46/15-16	Sub-Treasury, Burla	4	3	35	3242	3206	6483	2161
47	47/15-16	Sub-Treasury, Rengali	2	1	72	1500	2840	4412	4412
48	48/15-16	District Treasury, Puri	26	13	817	22174	19656	42647	3280
49	49/15-16	Sub-Treasury, Banki	5	2	847	10100	27310	38257	19128
50	50/15-16	District Treasury, Jajpur	13	9	247	14157	8663	23067	2563
51	53/15-16	District Treasury, Angul	18	14	194	26628	8000	34822	2487
52	51/15-16	Special Treasury No. - II, Bhubaneswar	12	8	-----	2951	5540	8491	1061
53	52/15-16	Special Treasury, Khurda	10	9	110	11887	6117	19105	2122
54	54/15-16	District Treasury, Kandhamal	16	12	287	2527	5383	8197	683
55	55/15-16	Sub-Treasury, Daringibadi	2	1	5	7144	2798	9947	9947
56	56/15-16	District Treasury, Boudh	7	7	58	20126	11779	31963	4566
57	57/15-16	Sub-Treasury, Kantamal	2	1	34	1297	919	2250	2250
58	58/15-16	Sub-Treasury, Samal	2	2	38	7039	3412	10489	5244
59	59/15-16	Special Treasury, Panposh	12	11	556	27317	41214	69087	6280
60	60/15-16	Sub-Treasury, Koira	2	1	34	3506	2400	5940	5940

61	61/15-16	District Treasury, Sundargarh	21	17	700	10222	12843	23765	1397
62	62/15-16	Special Treasury No. -I, Bhubaneswar	23	18	7148	80262	13337	100747	5597
63	63/15-16	District Treasury, Kalahandi	13	9	195	18256	25061	43512	4834
64	64/15-16	Sub-Treasury, Kesinga	1	1	22	3000	6120	9142	9142
65	66/15-16	Sub-Treasury, Jaipatna	2	1	44	8421	9643	18108	18108
66	67/15-16	Sub-Treasury, Junagarh	2	1	29	1784	4944	6757	6757
67	68/15-16	Sub-Treasury, M. Rampur	2	1	60	3227	6805	10092	10092
68	69/15-16	District Treasury, Dhenkanal	21	16	1224	-----	62475	63699	3981
69	70/15-16	Sub-Treasury, Bahalda	2	2	411	4607	4741	9759	4879
70	71/15-16	District Treasury, Mayurbhanja	24	17	2576	25252	56038	83866	4933
71	72/15-16	Sub-Treasury, Hindol	3	2	496	15817	16787	33100	16550
72	73/15-16	Sub-Treasury, Khallikote	2	1	102	9634	5451	15187	15187
73	74/15-16	Sub-Treasury, Buguda	2	1	74	3282	5489	8845	8845
74	75/15-16	Sub-Treasury, Hinjilicut	1	1	38	10609	5843	16490	16490
75	76/15-16	Sub-Treasury, Purusottampur	2	1	39	8326	4610	12975	12975
76	77/15-16	Sub-Treasury, Chandbali	1	1	97	1612	2114	3823	3823
77	78/15-16	Sub-Treasury, Basudevpur	1	1	309	3322	2572	6203	6203
78	79/15-16	Sub-Treasury, Binjharpur	2	2	32	3415	1897	5344	2672
79	80/15-16	Sub-Treasury, Tihidi	2	1	189	631	5941	6761	6761
80	81/15-16	Sub-Treasury, Chikiti	3	3	7	14535	6384	20926	6975
81	82/15-16	District Treasury, Ganjam	17	12	179	14525	8472	23176	1931

82	83/15-16	Sub-Treasury, Balikuda	2	2	709	12324	29682	42715	21357
83	84/15-16	District Treasury, Jagatsinghpur	16	10	2833	29632	4588	37053	3705
84	85/15-16	District Treasury, Bhadrak	12	9	2724	21688	11415	35827	3980
85	86/15-16	District Treasury, Deogarh	6	6	65	16711	12179	28955	4825
86	87/15-16	District Treasury, Gajapati, Paralakhemundi	8	6	169	32372	21835	54376	9062
87	88/15-16	District Treasury, Rayagada	12	8	178	47725	31436	79339	9917
88	89/15-16	Sub-Treasury, Bissam Cuttack	4	3	26	13829	9255	23110	7703
89	90/15-16	Sub-Treasury, Padmapur	2	1	24	2055	2818	4897	4897
90	91/15-16	Sub-Treasury, Tirtol	3	2	519	2810	35851	39180	19590
91	92/15-16	District Treasury, Kendrapara	12	10	507	37465	10126	48098	4809
92	93/15-16	Sub-Treasury, Ranpur	2	1	12	5210	3010	8232	8232
93	94/15-16	Sub-Treasury, Dasapalla	2	2	15	5642	7550	13207	6604
94	95/15-16	Special Treasury, Jeypore	10	9	153	26889	3307	30349	3372
95	96/15-16	Sub-Treasury, Karanjia	4	4	820	13241	11458	25519	6379
96	97/15-16	Sub-Treasury, Marshaghai	2	2	520	4080	2012	6612	3306
97	98/15-16	Sub-Treasury, Rairangpur	4	4	639	12758	11458	24855	6213
98	99/15-16	Sub-Treasury, Rajkanika	2	1	42	-----	2351	2393	2393
99	100/15-16	Sub-Treasury, Rajnagar	3	1	17	-----	452	469	469
100	101/15-16	District Treasury Nayagarh	8	6	311	10242	13995	24548	4091

ANNEXURE – C

Increase in Suspense balance due to wanting vouchers for the year 2015-16

Try	Mn	Major	Tv No	Bill No	Amount (Rs)	Designation of DDOs
ANG	1	2202	180	176	32,869	Block Education Officer, Kaniha
	3	2014	43	338	72,467	District and Sessions Judge, Angul
	3	2041	19	100	2,27,792	Regional Transport Officer, Angul
	3	2225	62	60	2,42,055	Headmaster Government High School Phulmba, Kishornagar
	3	2406	161	223...	1,19,618	Divisional Forest Officer(Wildlife),Angul
	3	2702	1	99	27,000	Executive Engineer Minor Irrigation Division, Angul
	6	2029	17	17	4,78,094	Tahasildar, Pallahara
	6	2056	54	102	50,000	Superintendent Juvenile Jail, Angul
	8	2055	42	122	2,695	Principal Police Training College, Angul
	9	2210	183	83	1,15,022	Medical Officer Community Health Centre, Kishornagar
	10	2501	18	103	1,94,592	Block Development Officer Pallahara, Pallahara
	11	2203	2	80	21,385	Principal Government Polytechnic, Angul
	11	2401	28	76	49,311	Deputy Director of Horticulture, Angul
	11	2401	29	77	4,24,084	Deputy Director of Horticulture, Angul
	11	2401	34	79	19,825	Deputy Director of Horticulture, Angul
	Treasury Total: -				20,76,809	
BAM	3	2202	89	1318	4,27,668	District Education Officer, Ganjam
	Treasury Total: -				4,27,668	
BDK	3	2210	48	184	43,200	Medical Officer Community Health Centre, Tihidi
	7	2210	124	44	1,33,283	Medical Officer Community Health Centre Barapada, Bhadrak
	8	2210	23	66	60,460	Medical Officer Community Health Centre, Chandabali
	11	2210	101	142	62,422	Medical Officer Community Health Centre, Dhamanagar
	Treasury Total: -				2,99,365	
BGR	2	2210	53	212	7,260	Medical Officer Community Health Centre, Bheden
	3	2403	86	366	6,250	Chief District Veterinary Officer, Baragarh
	3	2501	61	191	23,162	Block Development Officer Jharbandh, Padmapur
	8	2029	3	46	1,43,614	Tahasildar Paikmal, Padmapur
	9	2210	130	67	20,161	Medical Officer Community Health Centre Dava, Padmapur
	9	2210	182	83	42,271	Medical Officer Community Health Centre Dava, Padmapur
	Treasury Total: -				2,42,718	
BLG	3	2235	254	91/2015-16	1,55,582	Child Development Project Officer, Saintala
	3	2235	258	74	1,42,475	Child Development Project Officer, Khaprakhhol
	3	2235	345	61	1,43,460	Child Development Project Officer,

						Titilagarh
	3	2235	419	61	2,45,857	Child Development Project Officer, Bolangir
	Treasury Total: -				6,87,374	
BLS	1	2210	100	57	40,614	Principal Tutor Health Worker (Female) Training Centre, Balasore
	1		9		9,000	Medical Officer Community Health Centre, Soro
		2211		207		
	3	3451	1	0.7	52,00,000	Project Director District Rural Development Agency, Balasore
	3	3453	1	38	1,06,572	Senior Scientific Officer Testing Laboratory, Balasore
	8	2029	50	62	1,35,351	Tahasildar, Jaleswar
	Treasury Total: -				54,91,537	
CTC	2	2202	494	220	34,400	Block Education Officer, Athagarh
	3	2055	297	177/2015-16	9,368	Addl Dir General of Police Criminal Invgn Dept(Crime Branch),Cuttack
	3	2202	295	217	21,73,835	Block Education Officer, Nischintakoili
	3	2202	502	193	17,92,532	Block Education Officer, Tigiria
	3	2235	243	70	70,193	Child Development Project Officer, Niali
CTC	5	2070	65	20	2,000	Commndt General of Home Guards and DG of Police Fire Services, Cuttack
	5	2210	58	39	8,000	Medical Officer Community Health Centre, Bindhanima
	5	2210	236	14	55,596	Medical Officer Primary Health Centre Nischintikoili, Salipur
	5	2406	30	27	8,358	Divisional Forest Officer Athagarh Division, Athagarh
	5	2515	41	4	44,878	Block Development Officer, Baramba
	6	2055	72	75	13,24,189	Superintendent of Police, Cuttack
	6	2056	24	12	59,837	Superintendent Sub-Jail, Baramba
	8	2055	16	148	66,938	Superintendent of Police, Cuttack
	8	2055	74	63/2015-16	750	Addl Dir General of Police Criminal Invgn Dept(Crime Branch),Cuttack
	10	2014	158	774/2015-16	35,000	Spl Officer Spl Cell Odisha High Court, Cuttack
	10	2041	51	89/2015-16	45,384	Regional Transport Officer, Cuttack
	10	2202	342	23	1,29,078	Principal Anchalik Mahavidyalaya Kanpur, Narasinghpur
	11	2075	1	455/15-16	37,200	Member Secretary Board of Revenue, Cuttack
	11	2202	362	50	16,482	Head Master Nigamananda Bidyapitha Doulatabad, Cuttack
	Treasury Total: -				59,14,018	
CTS	3	2055	23	850/15-16	71,123	Commandant Odisha State Armed Police 6th Battalion, Cuttack
	3	2055	24	837/15-16	11,000	Commandant Odisha State Armed Police 6th Battalion, Cuttack
	6	2210	180	65/2015-16	63,224	Principal SCB Dental College & Hospital, Cuttack
	7	2055	22	95	45,130	Superintendent of Railway Police, Cuttack

	8	2210	157	86	96,141	Medical Officer Community Health Centre, Bentakar Cuttack
	Treasury Total: -				2,86,618	
DGR	7	2014	28	86	8,620	District Judge, Deogarh
	Treasury Total: -				8,620	
DKL	3	2210	257	335	1,500	Medical Officer Community Health Centre, Mathakaragola
	3	2210	274	334	1,500	Medical Officer Community Health Centre, Mathakaragola
	7	2210	60	78	1,15,907	Medical Officer Community Health Centre Beltikiri, Dhenkanal
	9	2210	172	100	14,084	Medical Officer Community Health Centre Birasal, Kamakhyanagar
	12	2210	207	207	3,141	Medical Officer Community Health Centre Odapada, Dhenkanal
	Treasury Total: -				1,36,132	
GJM	1	2202	223	35	1,82,152	Head Master Pupil's High School, Buguda
	3	2202	706	208	49,33,579	Block Education Officer, Buguda
	8	2029	79	34/2015-16	3,60,271	Tahasildar, Sanakhemundi
	8	2210	50	85	4,04,017	Medical Officer Community Health Centre, Bhatakumuruda
	10	2029	149	63	21,364	Tahasildar, Chikiti
	11	2014	26	38	7,794	Judicial Magistrate First Class, Khalikote
	11	2501	83	100	1,52,843	Block Development Officer, Aska
	Treasury Total: -				60,62,020	
GJP	2	2014	10	221	2,21,221	Registrar Civil Courts Gajapati, Paralakhemundi
	2	2506	1	15	54,144	Officer on Special Duty(Land Reform), Paralakhemundi
	3	2406	40	215	97,124	Divisional Forest Officer Paralakhemundi Division, Paralakhemundi
	3	2501	20	127	30,000	Block Development Officer, Nuagada
	10	2029	28	56	5,06,392	Tahasildar, Paralakhemundi
	10	3451	29	42	30,000	Child Development Project Officer, R Udayagiri
	Treasury Total: -				9,38,881	
JSP	3	2202	478	71	2,07,202	Head Master Banabihari High School, Kujanga
JSP	10	2029	22	65	5,80,809	Tahasildar, Balikuda
	10	2202	14	33	1,11,190	Head Master Alaka High School Balia, Jagatsinghpur
	10	2202	121	40	1,97,701	Head Master Banabihari High School, Kujanga
	11	2202	204	39	1,19,486	Head Master Tarikunda High School, Jagatsinghpur
	Treasury Total: -				12,16,388	
JYR	3	4701	119	158	983	Executive Engineer Telingiri Canal Divn, Bariniput
	5	2014	34	0.47	42,476	Registrar Civil Session Court, Jeypore
	Treasury Total: -				43,459	
KHD	2	2202	141	110	3,30,058	Principal District Institute of Educational Training, Khurda

	7	2225	21	8/2015-16	32,437	Block Development Officer Begunia, Khurda
	Treasury Total: -				3,62,495	
KJR	1	2202	71	183	33,440	Block Education Officer, Jhumpura
	3		81		5,528	Superintendent of Police, Keonjhar
		2055		685		
	3	2202	594	235	12,83,258	Block Education Officer, Jhumpura
	3	2202	640	237	13,29,147	Block Education Officer, Jhumpura
	3	2210	718	193	77,300	Sub-Divisional Medical Officer, Anandapur
	6	2202	308	55	6,560	Block Education Officer, Jhumpura
	9	2235	82	13	94,684	Child Development Project Officer Joda (Urban),Barbil
	Treasury Total: -				28,29,917	
KLD	1	2029	64	70/2015-16	48,699	Tahasildar, T Rampur
	1		184		33,201	Block Education Officer, T Rampur
		2202		119/2015-16		
	1	2406	15	156/2015-16	50,558	Divisional Forest Officer (Kenduleaf Division),Bhawanipatna
	2	2225	30	157/2015-16	16,897	Sub-Collector, Bhawanipatna
	3	2015	13	144	13,00,000	Sub-Collector, Dharmagarh
	3	2403	61	207/15-16	59,839	Chief District Veterinary Officer, Bhawanipatna
	3	2403	62	220/15-16RCM	3,000	Chief District Veterinary Officer, Bhawanipatna
	3	2403	67	204/15-16	23,765	Chief District Veterinary Officer, Bhawanipatna
	3	2403	71	211/15-16MV	50,000	Chief District Veterinary Officer, Bhawanipatna
	3	2403	75	219/15-16RCM	2,000	Chief District Veterinary Officer, Bhawanipatna
	3	2403	76	200/15-16	2,000	Chief District Veterinary Officer, Bhawanipatna
	3	2403	78	218/15-16RCM	3,000	Chief District Veterinary Officer, Bhawanipatna
	7	2202	17	15	77,513	Head Master US High School, Jaipatna
	7	2202	222	67/2015-16	77,903	Block Education Officer, Kesinga
	7	2202	291	64	10,000	Block Education Officer, Kalampur
	7	2202	292	55	83,224	Block Education Officer, Kalampur
	Treasury Total: -				18,41,599	
KPD	3	2202	670	284	1,490	Block Education Officer, Marshaghai
	3		790		2,839	Block Education Officer, Marshaghai
		2202		257		
	Treasury Total: -				4,329	
KPT	2	2202	109	134	8,100	Block Education Officer, Nandapur
	6	2014	12	33	5,219	Civil Judge Senior Division, Koraput
	6	2202	149	55/15-16	7,860	Block Education Officer, Korapur
	Treasury Total: -				21,179	
KRD	4	2012	20	26	27,743	Under Secretary to Governor Odisha, Bhubaneswar
	4	2056	30	7	46,020	Superintendent Biju Patnaik Open Air

						Ashram Jamujhari, Khurda
KRD	4	2056	31	26	50,000	Superintendent Special Jail (Welfare Service),Bhubaneswar
	4	2056	32	24	50,000	Superintendent Special Jail (Welfare Service),Bhubaneswar
	4	2056	33	5	50,000	Superintendent Biju Patnaik Open Air Ashram Jamujhari, Khurda
	4	2056	34	8	1,13,120	Superintendent Biju Patnaik Open Air Ashram Jamujhari, Khurda
	4	2056	35	6	40,000	Superintendent Biju Patnaik Open Air Ashram Jamujhari, Khurda
	4	2056	36	10	50,000	Superintendent Biju Patnaik Open Air Ashram Jamujhari, Khurda
	4	2056	37	29	50,000	Superintendent Special Jail (Welfare Service),Bhubaneswar
	4	2056	38	11	4,994	Superintendent Biju Patnaik Open Air Ashram Jamujhari, Khurda
	4	2056	39	28	50,000	Superintendent Special Jail (Welfare Service),Bhubaneswar
	4	2056	40	9	50,000	Superintendent Biju Patnaik Open Air Ashram Jamujhari, Khurda
	8	2406	197	86OF2015-16	4,680	Divisional Forest Officer Chandaka Wild Life Division, Bhubaneswar
	12	2202	81	61	2,18,455	Headmaster Government High School Saheednagar, Bhubaneswar
	12	2202	128	449	8,065	Director Text Book Production & Marketing, Bhubaneswar
	12	2202	137	44/2015	36,880	Headmistress Government Girls High School, Jatni
	12	2202	145	45/2015	86,097	Headmistress Government Girls High School, Jatni
	12	2245	1	95	10,342	Block Development Officer, Jatni
	Treasury Total: -				9,46,396	
MBJ	3	2055	63	842	1,31,394	Superintendent of Police, Baripada
	3	2055	74	841	79,937	Superintendent of Police, Baripada
	3	2210	1055	241	49,927	Medical Officer Community Health Centre Kosta, Baripada
	3	2225	299	24	13,100	Headmaster/Headmistress Govt (SSD) Girls High School, Godipokhari
	3	2403	150	219	16,416	Sub-Divisional Veterinary Officer, Rairangpur
	5	2014	59	59	3,567	District Judge Mayurbhanj, Baripada
	5	2406	3	9	39,385	Divisional Forest Officer Baripada Division, Baripada
	6	2029	128	21	18,570	Tahasildar, Thakurmunda
	6	2210	499	37	46,800	Medical Officer Community Health Centre Kuliana, Baripada
	6	2210	534	18	10,000	Health Officer Baripada Municipality, Baripada
	8	2225	95	13	28,900	Headmaster/Headmistress Govt. Girls High School (SSD), Manatri

	8	2515	100	51	48,672	Block Development Officer Barasahi, Baripada
	9	2014	55	186	1,450	District Judge Mayurbhanj, Baripada
	9	2029	2	211	92,436	Collector, Baripada
	9	2055	38	370	3,368	Superintendent of Police, Baripada
	9	2501	16	48	43,933	Block Development Officer Sukruli, Karnjia
	11	2029	64	87	25,609	Tahasildar, Bangiriposi
	12	2235	23	206	80,854	District Social Welfare Officer, Baripada
	Treasury Total: -				7,34,318	
MKG	2	2225	60	53	1,76,361	Headmistress Govt (SSD) Girls High School, Kudumulgumma
	2	2501	15	72	53,349	Block Development Officer, Khairiput
	2	2501	18	71	62,165	Block Development Officer, Khairiput
	3	2225	326	142	38,931	Special Officer Integrated Tribal Development Agency, Malkangiri
	3	2501	39	150	1,31,565	Block Development Officer, Malkangiri
	7	2225	14	14	84,274	Headmaster/Headmistress Govt Girls High School (SSD), Mudilipada
	7	2225	22	26	1,12,328	Special Officer Integrated Tribal Development Agency, Malkangiri
	7	2225	71	90	2,58,819	District Welfare Officer, Malkangiri
	10	2225	111	67	7,538	Head Master Government(Welfare) High School, Govindapalli
MKG	10	2235	58	35	90,208	Child Development Project Officer, Kudumuluguma
	10	3451	27	43	30,000	Child Development Project Officer, Kudumuluguma
	Treasury Total: -				10,45,538	
NGR	1	2202	4	44	16,845	Head Master Daspalla High School, Daspalla
	1	2202	8	42	1,56,906	Head Master Daspalla High School, Daspalla
	1	2202	19	43	2,41,991	Head Master Daspalla High School, Daspalla
	1	2202	25	40	2,98,581	Head Master Baman Abakash High School ,Nayagarh
	1	2202	30	48	51,409	Head Master Raghu Nath Bidyapitha Odagaon, Nayagarh
	1	2202	31	40	2,82,913	Head Master Brajendra High School, Nayagarh
	1	2202	32	38	60,601	Head Master Baman Abakash High School ,Nayagarh
	1	2202	34	50	2,15,525	Head Master Raghu Nath Bidyapitha Odagaon, Nayagarh
	1	2202	38	49	65,386	Head Master Raghu Nath Bidyapitha Odagaon, Nayagarh
	1	2202	42	42	47,013	Head Master Brajendra High School, Nayagarh
	1	2202	43	41	53,004	Head Master Brajendra High School, Nayagarh
	1	2202	44	39	68,061	Head Master Baman Abakash High School

						,Nayagarh
	1	2202	45	418	1,02,190	District Education Officer, Nayagarh
	1	2202	46	406	30,093	District Education Officer, Nayagarh
	1	2202	48	408	35,223	District Education Officer, Nayagarh
	1	2202	50	421	4,63,047	District Education Officer, Nayagarh
	1	2202	56	419	68,516	District Education Officer, Nayagarh
	1	2202	57	407	45,396	District Education Officer, Nayagarh
	1	2202	58	409	93,338	District Education Officer, Nayagarh
	1	2202	64	415	21,02,866	District Education Officer, Nayagarh
	1	2202	65	414	5,00,878	District Education Officer, Nayagarh
	1	2202	68	410	48,992	District Education Officer, Nayagarh
	1	2202	70	420	33,062	District Education Officer, Nayagarh
	1	2202	74	48	50,423	Head Master Baman High School Bolagarh ,Nayagarh
	1	2202	75	31	1,73,413	Head Mistress Government Girls High School,Nayagarh
	1	2202	77	51	38,170	Head Master Baman High School Bolagarh ,Nayagarh
	1	2202	79	32	2,49,569	Head Mistress Government Girls High School,Nayagarh
	1	2202	84	50	1,48,720	Head Master Baman High School Bolagarh ,Nayagarh
	1	2202	89	413	2,34,92,374	District Education Officer, Nayagarh
	1	2202	91	49	1,03,221	Head Master Baman High School Bolagarh ,Nayagarh
	1	2202	92	33	48,117	Head Mistress Government Girls High School, Nayagarh
	1	2202	112	52	1,27,884	Head Master BC High School, Ranpur
	1	2202	122	51	2,41,061	Head Master BC High School, Ranpur
	1	2202	146	53	32,097	Head Master BC High School, Ranpur
	1	2202	152	60	1,17,819	Head Master Government High School Rajsunakhala, Ranpur
	1	2202	155	45	64,297	Principal District Institute of Education & Training (D.I.E.T) Nayagarh At- Rajsunakhala,Ranpur
	1	2202	156	57	1,27,372	Head Master Government High School Rajsunakhala, Ranpur
	1	2202	157	59	51,386	Head Master Government High School Rajsunakhala, Ranpur
	1	2202	158	44	13,822	Principal District Institute of Education & Training (D.I.E.T) Nayagarh At- Rajsunakhala,Ranpur
	1	2202	159	42	7,740	Principal District Institute of Education & Training (D.I.E.T) Nayagarh At- Rajsunakhala,Ranpur
	1	2202	160	58	1,58,773	Head Master Government High School Rajsunakhala, Ranpur
	1	2202	169	41	97,260	Head Master Narayan High School Sarankul, Nayagarh
NGR	1	2202	170	39	2,18,993	Head Master Narayan High School Sarankul, Nayagarh

	1	2202	171	40	1,00,042	Head Master Narayan High School Sarankul, Nayagarh
	1	2202	178	429	4,23,568	District Education Officer, Nayagarh
	1	2202	179	428	22,52,113	District Education Officer, Nayagarh
	1	2202	183	438	17,16,222	District Education Officer, Nayagarh
	1	2202	185	44	48,810	Head Master Brajendra High School, Nayagarh
	1	2202	186	439	52,97,250	District Education Officer, Nayagarh
	1	2202	187	433	81,711	District Education Officer, Nayagarh
	1	2202	190	430	1,27,950	District Education Officer, Nayagarh
	1	2202	193	437	87,022	District Education Officer, Nayagarh
	1	2202	194	432	7,41,518	District Education Officer, Nayagarh
	1	2202	196	435	4,00,618	District Education Officer, Nayagarh
	1	2202	197	45	8,263	Head Master Brajendra High School, Nayagarh
	1	2202	198	446	14,874	District Education Officer, Nayagarh
	1	2202	199	440	88,37,097	District Education Officer, Nayagarh
	1	2202	204	436	2,20,083	District Education Officer, Nayagarh
	1	2202	205	431	1,33,940	District Education Officer, Nayagarh
	1	2202	206	434	5,481	District Education Officer, Nayagarh
	1	2202	212	43	40,454	Head Master Narayan High School Sarankul, Nayagarh
	1	2202	223	37	1,42,951	Head Master Nilamadhab Vidyapitha Kantilo, Khandapara
	1	2202	225	38	1,51,449	Head Master Nilamadhab Vidyapitha Kantilo, Khandapara
	1	2202	226	39	83,879	Head Master Nilamadhab Vidyapitha Kantilo, Khandapara
	1	2202	227	43	85,143	Head Master Rama Chandra High School, Khandapara
	1	2202	228	0.45	11,657	Head Master Rama Chandra High School, Khandapara
	1	2202	229	450	5,20,479	District Education Officer, Nayagarh
	1	2202	230	49	81,606	Head Master SL Vidyapitha Kajalaipali, Nayagarh
	1	2202	231	449	62,61,093	District Education Officer, Nayagarh
	1	2202	232	42	53,595	Head Master Rama Chandra High School, Khandapara
	1	2202	233	47	54,298	Head Master SL Vidyapitha Kajalaipali, Nayagarh
	1	2202	234	44	1,78,448	Head Master Rama Chandra High School, Khandapara
	1	2202	235	454	2,06,900	District Education Officer, Nayagarh
	1	2202	236	48	1,46,957	Head Master SL Vidyapitha Kajalaipali, Nayagarh
	1	2202	237	26	29,187	Head Master Rama Chandra High School, Khandapara
	2	2211	1	240	1,83,074	Medical Officer Community Health Centre Badapandusar, Nayagarh
	3	2055	12	407	1,000	Superintendent of Police, Nayagarh
	3	2055	17	419	880	Superintendent of Police, Nayagarh

	3	2055	74	231	11,609	Instructor Police Training School, Nayagarh
	3	2055	93	475	14,084	Superintendent of Police, Nayagarh
	3	2211	28	325	14,233	Medical Officer Community Health Centre Rajsunakhala, Ranpur
	3	2211	55	388	2,000	Medical Officer Community Health Centre Rajsunakhala, Ranpur
	3	2211	127	308	4,19,600	Medical Officer Community Health Centre Sarankul, Nayagarh
	3	2211	130	58	21,000	Principal Auxillary Nurse Midwife Training Centre, Daspalla
	3	2211	131	57	1,962	Principal Auxillary Nurse Midwife Training Centre, Daspalla
	3	2211	133	59	5,855	Principal Auxillary Nurse Midwife Training Centre, Daspalla
	3	2211	134	65	6,661	Principal Auxillary Nurse Midwife Training Centre, Daspalla
	6	2515	1	22	51,872	Block Development Officer, Nayagarh
NGR	8	2406	22	63	21,567	Divisional Forest Officer Mahanadi Wild Life Division, Nayagarh
	9	2029	40	45	31,770	Tahasildar, Ranpur
	9	2029	42	46	6,94,770	Tahasildar, Ranpur
	9	2029	43	47	1,43,433	Tahasildar, Ranpur
	9	2210	80	20	24,917	Asst District Medical Officer (FW & Immunisation), Nayagarh
	11	2225	4	36	50,000	Head Master Government High School Takara, Daspalla
	Treasury Total: -				6,08,89,292	
NPR	10	2211	2	31/2015-16	1,52,403	Asst District Medical Officer (FW/Immunisation), Nuapada
	Treasury Total: -				1,52,403	
NRG	6	2225	85	14	5,780	Head Mistress Government Girls High Sch ool(Welfare),Dabugaon
	8	2029	5	31/2015-16	2,85,759	Tahasildar Jharigaon, Nabarangpur
	10	3604	1	75/15-16	4,05,000	Block Development Officer Papadahandi, Nabarangpur
	10	3604	2	77/2015-16	42,240	Block Development Officer Papadahandi, Nabarangpur
	10	3604	3	10/2015-16	10,02,000	Executive Officer Nabarangpur Municipality, Nabarangpur
	10	3604	4	11/2015-16	41,23,000	Executive Officer Nabarangpur Municipality, Nabarangpur
	Treasury Total: -				58,63,779	
OLS	1	2220	1	542NGE	3,24,772	Under Secy to Govt Information & Public Relations Dept,Bhubaneswar
	1	2220	3	540NGE	1,37,757	Under Secy to Govt Information & Public Relations Dept,Bhubaneswar
	1	2220	6	539NGE	18,79,995	Under Secy to Govt Information & Public Relations Dept,Bhubaneswar
	1	2220	7	541NGE	4,11,220	Under Secy to Govt Information & Public Relations Dept,Bhubaneswar

	1	2220	8	536GE	9,30,807	Under Secy to Govt Information & Public Relations Dept, Bhubaneswar
	11	2075	1	746GAC(CA)	2,00,000	Under Secy to Govt General Administration Department, Bhubaneswar
	Treasury Total: -				38,84,551	
PLB	2	2210	1	129	66,890	District Ayurveda Medical Officer Kandhamal, Phulbani
	2	2210	40	87	1,08,000	District Malaria Officer, Phulbani
	2	2210	49	243	8,000	Medical Officer Community Health Centre Nuagaon, Baliguda
	2	2210	50	225	20,847	Medical Officer Community Health Centre Nuagaon, Baliguda
	2	2210	51	231	15,637	Medical Officer Community Health Centre Nuagaon, Baliguda
	2	2210	256	258	5,731	Medical Officer Community Health Centre Nuagaon, Baliguda
	3	2210	616	249	81,290	Medical Officer Community Health Centre ,Tumudibandha
	3	2210	653	248	3,91,934	Medical Officer Community Health Centre ,Tumudibandha
	5	2515	17	7	1,19,409	Block Development Officer, Tumudibandha
	7	2225	112	14	12,517	Head Master Government High School Gochhapada, Phulbani
	9	2210	19	88	14,800	Medical Officer Community Health Centre Raikia, G Udayagiri
	9	2210	21	58	37,300	District Ayurveda Medical Officer Kandhamal, Phulbani
	9	2210	54	124	6,950	Medical Officer Community Health Centre Gumagarh, Phulbani
	9	2210	143	127	47,981	Medical Officer Community Health Centre Nuagaon, Baliguda
	9	2210	164	137	44,730	Medical Officer Community Health Centre ,Tikabali
	10	2210	127	24	31,752	District Tuberculosis Officer, Phulbani
	10	2225	59	27	14,143	Head Master Government High School Phiringia, Phulbani
	10	2225	161	35	11,560	Head Master Government High School Belghar, Tumudibhanda
	12	2225	47	45	35,496	Head Master Government High School Nuagaon, Baliguda
	Treasury Total: -				10,74,967	
PNP	3	2014	75	142	744	Judge Family Court, Rourkela
	3	2055	225	377	5,14,966	Superintendent of Railway Police, Rourkela
	3	2202	15	95	5,33,962	Principal Rourkela College, Rourkela
	3	2225	1	142	42,26,000	Special Officer Integrated Tribal Development Agency, Panposh
	5	2202	33	17	5,61,092	Principal Government Autonomous College, Rourkela
	5	2202	34	20	1,74,064	Principal Government Autonomous

						College, Rourkela
	6	2210	24	31	29,232	Medical Officer Community Health Centre, Birkera
	6	2210	56	47	29,070	Medical Officer Community Health Centre, Kuarmunda
	6	2210	69	15	29,308	Medical Officer ESI Dispensary Kalunga, Rourkela
	6	2210	70	16	69,685	Medical Officer ESI Dispensary Kalunga, Rourkela
	8	2225	29	16	2,62,570	Head Master Government High School, Valulata
	Treasury Total: -				64,30,693	
PRI	1	2202	154	126	1,73,300	Block Education Officer, Kanas
	2	2202	387	21	3,96,402	Principal Delanga College, Delanga
	3	2070	10	89/2015-16	3,788	Commandant Home Guards, Puri
	6	2210	269	63	2,68,686	Medical Officer Community Health Centre Algum, Satyabadi
	6	2210	397	43	6,776	Medical Officer Community Health Centre Astarang, Kakatpur
	10	2202	312	428	74,752	District Education Officer, Puri
	11	2029	97	61/15-16	37,458	Tahasildar, Astaranga
	11	2054	19	93	1,85,736	Treasury Officer District Treasury, Puri
	12	2029	70	147	39,025	Tahasildar, Nimapara
	Treasury Total: -				11,85,923	
RGD	3	2055	33	552	1,584	Superintendent of Police, Rayagada
	3	2210	213	137	10,000	District Ayurveda Medical Officer Rayagada Circle, Rayagada
	3	2401	84	125	24,500	Assistant Director of Horticulture, Gunupur
	6	2210	63	17	21,486	Asst District Medical Officer (PH/Mal/Fil/Lep), Rayagada
	Treasury Total: -				57,570	
SBP	1	2406	134	171	6,249	Divisional Forest Officer (Kenduleaf Division), Sambalpur
	1		9		57,281	Deputy Director Mines, Sambalpur
		2853		135/15-16		
	2	2055	41	208	11,61,661	Superintendent of Police-Cum-Ex-Officio Commandant OSAP 1st (SS) Battalion, Sambalpur
	3	2211	184	62(2015-16)	30,000	Program Director PCC VSS Medical College, Burla
	3	2215	7	43	50,814	Superintendent Engineer Public Health Circle, Sambalpur
	3	2225	193	138/2015-16	8,984	Special Officer Integrated Tribal Development Agency, Kuchinda
	3	2225	267	73/2015-16	19,187	Head Master Government(SSD) High School Tangarmunda, Kuchinda
	3	2225	280	304	6,79,124	District Welfare Officer, Sambalpur
	3	2404	2	113	5,00,000	Superintendent Exotic Cattle Breeding Farm Chipilima, Burla
	3	2406	126	212	7,966	Divisional Forest Officer (Kenduleaf Division), Sambalpur

	3	2702	60	157	36,228	Executive Engineer Minor Irrigation Division, Sambalpur
	6	2210	276	64	15,52,072	Medical Officer Community Health Centre Kuntura, Kuchinda
	6	2225	62	2	95,297	Head Mistress Government Girls School Garposh, Kuchinda
	6	2225	69	7	32,298	Block Development Officer Dhankunda, Sambalpur
	7	2210	15	72	78,803	Asst District Medical Officer (PH/Malaria/Filariasis), Sambalpur
	7	2235	52	27/2015-16	54,593	Secretary Zilla Sainik Board, Sambalpur
	9	2054	22	78	1,400	Treasury Officer District Treasury, Sambalpur
	9	2202	174	84/15-16	19,137	Block Education Officer, Jamankira
SBP	9	2210	52	119	15,797	Asst District Medical Officer (PH/Malaria/Filariasis), Sambalpur
	9	2235	14	31	16,362	District Probation Officer, Sambalpur
	9	2235	15	30	50,673	District Probation Officer, Sambalpur
	10	2210	164	127	14,910	Medical Officer Community Health Centre Debeipali, Rengali
	10	2853	17	91	29,807	Joint Director of Geology, Sambalpur
	10	3451	42	113	2,25,000	Deputy Director of AH and Veterinary Services Chipilima, Burla
	10	3451	44	44	15,000	Child Development Project Officer Jujomura, Sambalpur
	11	2054	23	109	3,827	Treasury Officer District Treasury, Sambalpur
	11	2054	24	110	10,889	Treasury Officer District Treasury, Sambalpur
	12	2210	101	19/15-16	2,991	Drug Inspector, Sambalpur
	Treasury Total: -				47,76,350	
SNG	2	2210	94	194	7,600	Superintendent ESI Hospital Kansbahal, Rajgangpur
	2		139		16,170	Medical Officer Community Health Centre S Balanga, Bonai
		2210		196		
	2	2210	249	239	31,159	Medical Officer Community Health Centre Gurundia, Bonai
	3	2210	226	175	2,975	Medical Officer Community Health Centre Hatibari, Biramitrapur
	3	2210	688	258	82,284	Medical Officer Community Health Centre, Hemgir
	3	2211	107	280	91,991	Medical Officer Community Health Centre Majhapara, Sundargarh
	3	2225	378	141	4,532	Project Administrator ITDA, Sundargarh
	3	2501	49	109	6,710	Block Development Officer, Koira
	5	2210	218	24	91,011	Medical Officer Community Health Centre Mangaspur, Sundargarh
	5	2210	359	6	41,562	Sub-Divisional Medical Officer, Bonai
	5	2225	46	5	16,400	Head Master Government High School, Deokaranpur

	5	2225	96	3	58,680	Headmaster/Headmistress Govt. Girls High School(SSD) Baidpali,Baidpali
	6	2210	85	68	44,401	Medical Officer Community Health Centre Sargipali, Sundargarh
	6	2210	94	34	39,701	Medical Officer Community Health Centre Laing, Rajgangapur
	7	3454	1	55	1,19,597	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit, Sundargarh
	7	3454	2	54	34,865	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit, Sundargarh
	9	2202	9	100	36,496	Block Education Officer, Balisankara
	9	2401	18	55	1,97,597	District Agriculture Officer, Bonai
	10	2210	142	138	30,324	Medical Officer Community Health Centre Gurundia, Bonai
	10	2210	153	149	6,250	Medical Officer Community Health Centre Gurundia, Bonai
	Treasury Total: -				9,60,305	
	Gross : -				11,68,93,211	
	Items: -		360			

ANNEXURE- D

Increase in O.B Suspense due to arithmetical inaccuracy in List of voucher having for 2015-

16

Try	Mn	Mjh_cd	Tv No	Bill No	SOP_Amt (Rs)	Vrs_Net (Rs)	Diff Amt. (Rs)	V Typ	Reasons for Mismatch	Designation of DD Os
BAM	2	2406	1	196	4,08,275	4,10,170	-1,895	EST	Vr net (try gross) less shown Rs.1895/- by try sop due to double license fee in one bill	Conservator of Forest Berhampur Circle, Berhampur
BLG	11	2406	35	111	4,75,288	4,77,728	-2,440	EST	Mismatch Rs. 2440/due to wrong passing of voucher for same type of recovery of HRR..	Divisional Forest Officer(Kenduleaf Division),Patnagarh
GJM	10	2406	10	169	4,04,600	4,07,100	-2,500	EST	Mismatch Rs. 2500/- due to wrong passing of voucher.	Divisional Forest Officer Ghumsar South Division, Bhanjahanagar
	11	2406	13	189	3,90,860	3,93,160	-2,300	EST	Mismatch Rs. 2300/- due to wrong passing of voucher for same type of HRR..	Divisional Forest Officer Ghumsar South Division, Bhanjahanagar
KJR	6	2202	251	4	6,29,052	6,27,284	1,768	GIA	Discrepancy of Rs.1768 in voucher amount and SOP amount. Difference in bill no. Also	Principal Anchalika Mahavidyalay, Hatadihi
Total:					23,08,075	23,15,442	-7,367			
Items				5						

ANNEXURE – E(i)

Treasury wise outstanding A.C Bills for settlement

Sl. No.	TRY	ITEM	Outstanding (Rs)
1	ANG	54	3,581,757
2	BAM	105	8,525,981
3	BBS	116	33,128,354
4	BDH	17	5,048,774
5	BDK	26	5,507,303
6	BGR	49	3,189,199
7	BLG	315	9,356,783
8	BLS	28	4,881,500
9	CTC	318	81,233,171
10	CTS	29	723,853
11	DGR	6	1,273,569
12	DKL	73	2,775,915
13	GJM	85	6,772,597
14	GJP	18	2,256,498
15	JPR	73	31,931,530
16	JPS	57	948,990
17	JSD	42	3,357,683
18	JSP	41	2,406,361
19	JYR	53	1,410,966
20	KHD	22	1,711,357
21	KJR	159	7,932,605
22	KLD	114	8,573,541
23	KPD	49	1,470,089
24	KPT	80	7,559,502
25	KRD	68	3,490,739
26	MBJ	147	26,281,466
27	MKG	23	1,963,604
28	NGR	133	8,989,935
29	NPR	24	582,912
30	NRG	35	1,616,219
31	OLS	8	107,695,134
32	PLB	80	21,850,052
33	PNP	80	3,718,212
34	PRI	23	1,371,155
35	RGD	44	6,277,846
36	SBP	137	12,990,166
37	SNG	150	7,457,098
38	SNP	65	3,216,691
	Total =	2,946	443,059,107

ANNEXURE – E (ii)

Year wise outstanding A.C Bills for settlement

Sl. No.	Year	Item	Balance (Rs.)
1	2003-04	10	1,01,407.00
2	2004-05	31	21,14,751.00
3	2005-06	17	1,35,212.00
4	2006-07	35	26,88,593.00
5	2007-08	23	2,93,108.00
6	2008-09	67	14,74,340.00
7	2009-10	46	12,96,297.00
8	2010-11	95	75,44,047.00
9	2011-12	40	48,83,411.00
10	2012-13	17	3,82,03,371.00
11	2013-14	118	14,75,34,578.00
12	2014-15	148	6,89,24,434.00
13	2015-16	2299	16,78,65,557.50
Total: -		2946	44,30,59,106.50

ANNEXURE – F

**Misclassification of DEBIT by the Treasury (2015-16)
AEIPF (TPF) Debit wrongly booked under M.H.8009-SPF-01-Civil-101-GPF**

Sl. No.	Name of Treasury	Month	TV No.	Head of Account	Amount Involved	Remarks
1	SNG	04/2015	033	8009	110000	TPF
		05/2015	NIL			
2	MBJ	06/2015	200	8009	733742	TPF
3	BLG	06/2015	035	8009	100000	TPF
4	BBS	07/2015	024	8009	40000	TPF
5	CTC	07/2015	168	8009	1163311	TPF
6	JSP	08/2015	060	8009		
		09/2015	NIL			
		10/2015	NIL			
7	ANG	11/2015	049	8009	500000	TPF
8	PRI	11/2015	084	8009	144000	TPF
9	SBP	11/2015	104	8009	100000	TPF
10	PNP	12/2015	007	8009	240000	TPF
11	NGR	12/2015	069	8009	240000	TPF
12	PRI	01/2016	099	8009	600000	TPF
13	KJR	01/2016	011	8009	165116	Gratuity
14	KJR	02/2016	093	8009	68000	TPF
15	CTC	02/2016	295	8009	100000	TPF
16	KLD	02/2016	028	8009	680000	TPF
17	JSP	03/2016	078	8009	507000	TPF

ANNEXURE – G

Outstanding Pension claims from CPAO, New Delhi during the year 2015-16

Particulars	Month	Amount (Rs.)
PAO Suspense	04/2015	9066347
	05/2015	12453232
	06/2015	15111331
	07/2015	12181478
	08/2015	24342901
	09/2015	13648148
	10/2015	26241253
	11/2015	3861593
	12/2015	15403209
	01/2016	25007730
	02/2016	10693810
	03/2016	22118561
	Total	190129593
	Defense	4/2015
8/2015		6315023
1/2016		8591808
2/2016		4898350
3/2016		7335783
Total		37480126
(1)- S.E Railway	5/2015	1092344
	6/2015	1062073
	7/2015	978596
	8/2015	962525
	9/2015	965855
	10/2015	964855
	11/2015	995703
	12/2015	895494
	1/2016	1078520
	2/2016	926558
	3/2016	869216
	Total	10791739
(2)- Eastern Railway	10/2015	7755
	11/2015	7755
	12/2015	8805
	1/2016	136022
	2/2016	138902
	3/2016	128257
	Total	569181
(3)- Central Railway	1/2016	7965
	2/2016	7965
	3/2016	7965
	Total	23895

ANNEXURE- H**Misclassification/Wanting/Incomplete Challans form Treasury****Head of Accounts-8009-SPF-01-Civil-101-GPF**

Sl.No.	Name of Treasury	Month	Challan No. & Date	Head of Account	Amount Involved	Remarks
1	KRD	04/2015	0112	8009	5000	INT ON HBA
2	KRD	04/2015	0113	8009	5000	REC OF HBA
3	NRG	04/2015	0019	8009	1500	FEST ADVANCE
4	PLB	04/2015	0007	8009	375	PROF. TAX
5	KJR	05/2015	0045	8009	42000	TPF
6	KRD	05/2015	0184	8009	5000	REC OF HBA
7	KRD	05/2015	0185	8009	5000	INT ON HBA
8	BLS	06/2015	0218	8009	4400	TPF
9	GJM	06/2015	0201	8009	3540	INT ON HBA
10	KRD	06/2015	0209	8009	5000	INT ON HBA
11	KRD	06/2015	0210	8009	5000	REC OF HBA
12	BGR	07/2015	0138	8009	90600	Challan wanting
13	KRD	07/2015	0194	8009	5000	INT ON HBA
14	KRD	07/2015	0195	8009	5000	REC OF HBA
		08/2015	NIL			
15	ANG	09/2015	0087	8009	1000	PROF. TAX
16	BAM	09/2015	0055	8009	1500	FEST ADVANCE
17	BAM	09/2015	0057	8009	1500	FEST ADVANCE
18	JSP	10/2015	0129	8009	11300	PROF. TAX
19	KJR	10/2015	0074	8009	202	L.I.C
20	PRI	10/2015	0152	8009	12000	TPF
21	SBP	11/2015	0054	8009	78325	PROF. TAX
22	KRD	12/2015	0027	8009	170000	TPF
23	KRD	12/2015	0180	8009	25000	TPF
24	BLS	01/2016	0223	8009	60000	TPF
25	KRD	01/2016	0193	8009	22825	LSC & PC
26	SBP	01/2016	0066	8009	2084	INT ON HBA
		02/2016	NIL			
27	KRD	03/2016	0190	8009	30215	Challan wanting
28	SNG	03/2016	0124	8009	25000	Challan wanting
29	ANG	03/2016	0081	8009	302808	TPF
30	ANG	03/2016	0082	8009	114280	TPF
31	KPD	03/2016	0169	8009	81000	TPF
32	KPD	03/2016	0190	8009	23032	TPF

ANNEXURE – I**Delay in Rendition of Account****Due date of 1st list – 21st of the same month DoR –I – Date of Receipt of 1st list****Due date of 2nd list 8th of the following month DoR –II – Date of Receipt of 2nd list****D Stands for delay in terms of days DoR –II – Date of Receipt of 2nd list****PART-I****YEAR 2015-16**

Sl No	District	April				May				June			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	Angul	24.04	3	12.05	4	25.05	4	09.06	1	25.06	4	08.07	0
2	Berhampur Spl	22.04	1	07.05	-1	21.05	0	08.06	0	23.06	2	08.07	0
3	Bhubaneswar Spl-I	20.04	-1	05.05	-3	20.05	-1	05.06	-3	19.06	-2	03.07	-5
4	Bouda	22.04	1	07.05	-1	21.05	0	08.06	0	23.06	2	08.07	0
5	Bhadrak	23.04	2	08.05	0	22.05	1	08.06	0	24.06	3	07.07	-1
6	Bargarh	24.04	3	18.05	10	22.05	1	11.06	3	29.06	8	09.07	1
7	Bolangir	23.04	2	05.05	-3	22.05	1	08.06	0	24.06	3	08.07	0
8	Balasore	22.04	1	08.05	0	27.05	6	08.06	0	23.06	2	08.07	0
9	Cyber Treasury			08.05	0			05.06	-3			06.07	-2
10	Cuttack	22.04	1	06.05	-2	21.05	0	10.06	2	22.06	1	07.07	-1
11	Cuttack Spl	22.04	1	05.05	-3	20.05	-1	05.06	-3	19.06	-2	03.07	-5
12	Deogarh	27.04	6	13.05	5	22.05	1	11.06	3	25.06	4	08.07	0
13	Dhenkanal	23.04	2	11.05	3	25.05	4	08.06	0	24.06	3	07.07	-1
14	Ganjam	27.04	6	08.05	0	25.05	4	08.06	0	25.06	4	08.07	0
15	Gajapati	22.04	1	07.05	-1	21.05	0	08.06	0	22.06	1	08.07	0
16	Jajpur	23.04	2	07.05	-1	25.05	4	08.06	0	22.06	1	06.07	-2
17	Jajpur Road Spl	21.04	0	06.05	-2	21.05	0	04.06	-4	22.06	1	07.07	-1
18	Jharsuguda	24.04	3	13.05	5	22.05	1	09.06	1	23.06	2	09.07	1
19	Jagatsinghpur	21.04	0	06.05	-2	21.05	0	04.06	-4	22.06	1	06.07	-2
20	Jeypore Spl	22.04	1	06.05	-2	21.05	0	05.06	-3	22.06	1	06.07	-2
21	Khurda Spl	23.04	2	13.05	5	25.05	4	05.06	-3	22.06	1	03.07	-5
22	Keonjhar	24.04	3	12.05	4	25.05	4	09.06	1	24.06	3	08.07	0
23	Kalahandi	22.04	1	08.05	0	22.05	1	08.06	0	22.06	1	08.07	0
24	Kendrapara	22.04	1	07.05	-1	21.05	0	05.06	-3	23.06	2	08.07	0
25	Koraput	21.04	0	07.05	-1	25.05	4	05.06	-3	22.06	1	07.07	-1
26	Khurda	20.04	-1	08	0	20.05	-1	05.06	-3	22.06	1	06.07	-2
27	Mayurbhanj	23.04	2	07	-1	22.05	1	05.06	-3	23.06	2	07.07	-1
28	Malkangiri	23.04	2	08	0	25.05	4	09.06	1	26.06	5	09.07	1
29	Nayagarh	22.04	1	07	-1	21.05	0	08.06	0	22.06	1	08.07	0
30	Nuapara	22.04	1	11	3	22.05	1	08.06	0	24.06	3	08.07	0
31	Nabarangpur	22.04	1	08	0	25.05	4	08.06	0	22.06	1	07.07	-1
32	Bhubaneswar Spl-II	20.04	-1	05	-3	20.05	-1	05.06	-3	19.06	-2	03.07	-5
33	Phulbani	22.04	1	07	-1	22.05	1	08.06	0	22.06	1	08.07	0
34	Panposh Spl	22.04	1	06	-2	21.05	0	05.06	-3	22.06	1	07.07	-1
35	Puri	24.04	3	13	5	25.05	4	08.06	0	23.06	2	08.07	0
36	Rayagada	22.04	1	08	0	22.05	1	05.06	-3	22.06	1	08.07	0
37	Sambalpur	24.04	3	08	0	22.05	1	08.06	0	24.06	3	08.07	0
38	Sundergarh	23.04	2	08	0	22.05	1	09.06	1	23.06	2	08.07	0
39	Subarnapur	23.04	2	11	3	25.05	4	09.06	1	24.06	3	08.07	0

Sl No	District	July				August				September			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	Angul	27.07	6	10.08	2	24.08	3	09.09	1	28.09	7	08.10	0
2	Berhampur Spl	22.07	1	06.08	-2	21.08	0	07.09	-1	21.09	0	07.10	-1
3	Bhubaneswar Spl-I	20.07	-1	05.08	-3	20.08	-1	04.09	-4	21.09	0	05.10	-3
4	Bouda	22.07	1	06.08	-2	21.08	0	07.09	-1	23.09	2	07.10	-1
5	Bhadrak	23.07	2	06.08	-2	24.08	3	08.09	0	23.09	2	06.10	-2
6	Bargarh	27.07	6	13.08	5	24.08	3	10.09	2	28.09	7	08.10	0
7	Bolangir	23.07	2	11.08	3	24.08	3	08.09	0	23.09	2	08.10	0
8	Balasore	22.07	1	07.08	-1	21.08	0	09.09	1	23.09	2	08.10	0
9	Cyber Treasury			06.08	-2			07.09	-1			07.10	-1
10	Cuttack	21.07	0	05.08	-3	21.08	0	08.09	0	22.09	1	05.10	-3
11	Cuttack Spl	21.07	0	05.08	-3	20.08	-1	04.09	-4	21.09	0	05.10	-3
12	Deogarh	23.07	2	14.08	6	21.08	0	07.09	-1	23.09	2	08.10	0
13	Dhenkanal	23.07	2	07.08	-1	21.08	0	08.09	0	22.09	1	07.10	-1
14	Ganjam	27.07	6	07.08	-1	25.08	4	08.09	0	24.09	3	08.10	0
15	Gajapati	22.07	1	07.08	-1	21.08	0	07.09	-1	23.09	2	09.10	1
16	Jajpur	22.07	1	06.08	-2	21.08	0	07.09	-1	22.09	1	12.10	4
17	Jajpur Road Spl	21.07	0	05.08	-3	20.08	-1	08.09	0	21.09	0	06.10	-2
18	Jharsuguda	23.07	2	12.08	4	24.08	3	07.09	-1	24.09	3	07.10	-1
19	Jagatsinghpur	21.07	0	05.08	-3	21.08	0	04.09	-4	21.09	0	06.10	-2
20	Jeypore Spl	21.07	0	06.08	-2	21.08	0	07.09	-1	22.09	1	05.10	-3
21	Khurda Spl	22.07	1	07.08	-1	24.08	3	04.09	-4	21.09	0	06.10	-2
22	Keonjhar	23.07	2	07.08	-1	21.08	3	08.09	0	24.09	3	07.10	-1
23	Kalahandi	23.07	2	06.08	-2	21.08	0	08.09	0	23.09	2	08.10	0
24	Kendrapara	22.07	1	06.08	-2	21.08	0	08.09	0	22.09	1	08.10	0
25	Koraput	22.07	1	05.08	-3	21.08	0	04.09	-4	22.09	1	07.10	-1
26	Khurda	20.07	-1	06.08	-2	20.08	-1	04.09	-4	21.09	0	07.10	-1
27	Mayurbhanj	23.07	2	05.08	-3	21.08	0	07.09	-1	22.09	1	06.10	-2
28	Malkangiri	23.07	2	07.08	-1	24.08	3	07.09	-1	28.09	7	09.10	1
29	Nayagarh	22.07	1	07.08	-1	20.08	-1	09.09	1	21.09	0	07.10	-1
30	Nuapara	23.07	2	07.08	-1	21.08	0	08.09	0	23.09	2	14.10	6
31	Nabarangpur	22.07	1	06.08	-2	21.08	0	07.09	-1	23.09	2	08.10	0
32	Bhubaneswar Spl-II	21.07	0	04.08	-4	20.08	-1	04.09	-4	21.09	0	05.10	-3
33	Phulbani	22.07	1	07.08	-1	24.08	3	07.09	-1	22.09	1	07.10	-1
34	Panposh Spl	21.07	0	05.08	-3	20.08	-1	07.09	-1	21.09	0	07.10	-1
35	Puri	22.07	1	07.08	-1	24.08	3	08.09	0	23.09	2	07.10	-1
36	Rayagada	22.07	1	07.08	-1	21.08	0	07.09	-1	23.09	2	07.10	-1
37	Sambalpur	24.07	3	07.08	-1	24.08	3	08.09	0	23.09	2	08.10	0
38	Sundergarh	23.07	2	07.08	-1	24.08	3	07.09	-1	23.09	2	07.10	-1
39	Subarnapur	23.07	2	07.08	-1	24.08	3	08.09	0	28.09	7	08.10	0

PART-III

YEAR 2015-16

Sl No	District	October				November				December			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	Angul	23.10	2	05.11	-3	23.11	2	07.12	-1	23.12	2	06.01	-2
2	Berhampur Spl	23.10	2	06.11	-2	23.11	2	07.12	-1	21.12	0	06.01	-2
3	Bhubaneswar Spl-I	19.10	-2	05.11	-3	20.11	-1	04.12	-4	21.12	0	05.01	-3
4	Bouda	20.10	-1	06.11	-2	23.11	2	07.12	-1	21.12	0	06.01	-2
5	Bhadrak	20.10	-1	05.11	-3	23.11	2	07.12	-1	22.12	1	06.01	-2
6	Bargarh	23.10	2	06.11	-2	23.11	2	07.12	-1	23.12	2	07.01	-1
7	Bolangir	23.10	2	07.11	1	23.11	2	08.12	0	23.12	2	08.01	0
8	Balasore	23.10	2	06.11	-2	23.11	2	07.12	-1	23.12	2	07.01	-1
9	Cyber Treasury			06.11	-2			08.12	0			07.01	-1
10	Cuttack	20.10	-1	05.11	-3	20.11	-1	04.12	-4	21.12	0	05.01	-3
11	Cuttack Spl	20.10	-1	05.11	-3	20.11	-1	07.12	-1	21.12	0	05.01	-3
12	Deogarh	23.10	2	09.11	1	23.11	2	07.12	-1	23.12	2	07.01	-1
13	Dhenkanal	23.10	2	06.11	-2	23.11	2	07.12	-1	23.12	2	06.01	-2
14	Ganjam	23.10	2	09.11	1	26.11	5	07.12	-1	23.12	2	08.01	0
15	Gajapati	20.10	-1	06.11	-2	20.11	-1	07.12	-1	22.12	1	11.01	3
16	Jajpur	20.10	-1	06.11	-2	23.11	2	08.12	0	22.12	1	06.01	-2
17	Jajpur Road Spl	20.10	-1	05.11	-3	20.11	-1	07.12	-1	21.12	0	06.01	-2
18	Jharsuguda	23.10	2	09.11	1	24.11	3	07.12	-1	23.12	2	08.01	0
19	Jagatsinghpur	20.10	-1	06.11	-2	23.11	2	07.12	-1	21.12	0	06.01	-2
20	Jeypore Spl	20.10	-1	05.11	-3	23.11	2	07.12	-1	21.12	0	06.01	-2
21	Khurda Spl	20.10	-1	04.11	-4	20.11	-1	07.12	-1	21.12	0	06.01	-2
22	Keonjhar	20.10	-1	09.11	1	23.11	2	07.12	-1	23.12	2	07.01	-1
23	Kalahandi	23.10	2	06.11	-2	23.11	2	07.12	-1	22.12	1	06.01	-2
24	Kendrapara	20.10	-1	06.11	-2	20.11	-1	07.12	-1	22.12	1	06.01	-2
25	Koraput	23.10	2	06.11	-2	23.11	2	07.12	-1	21.12	0	06.01	-2
26	Khurda	20.10	-1	06.11	-2	20.11	-1	08.12	0	21.12	0	06.01	-2
27	Mayurbhanj	23.10	2	06.11	-2	23.11	2	08.12	0	23.12	2	08.01	0
28	Malkangiri	20.10	-1	06.11	-2	23.11	2	08.12	0	23.12	2	08.01	0
29	Nayagarh	20.10	-1	05.11	-3	23.11	2	07.12	-1	21.12	0	07.01	-1
30	Nuapara	28.10	7	06.11	-2	23.11	2	07.12	-1	22.12	1	12.01	4
31	Nabarangpur	20.10	-1	06.11	-2	23.11	2	07.12	-1	22.12	1	07.01	-1
32	Bhubaneswar Spl-II	19.10	-2	05.11	-3	20.11	-1	04.12	-4	21.12	0	05.01	-3
33	Phulbani	23.10	2	06.11	-2	23.11	2	07.12	-1	21.12	0	07.01	-1
34	Panposh Spl	20.10	-1	06.11	-2	20.11	-1	07.12	-1	21.12	0	06.01	-2
35	Puri	23.10	2	06.11	-2	23.11	2	07.12	-1	22.12	1	07.01	-1
36	Rayagada	20.10	-1	06.11	-2	23.11	2	07.12	-1	23.12	2	08.01	0
37	Sambalpur	23.10	2	09.11	1	23.11	2	08.12	0	23.12	2	08.01	0
38	Sundergarh	19.10	-2	09.11	1	23.11	2	07.12	-1	22.12	1	07.01	-1
39	Subarnapur	02.11	12	09.11	1	23.11	2	07.12	-1	23.12	2	07.01	-1

SI No	District	January				February				March			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	Angul	22.01	1	08.02	0	23.02	2	04.03	-4	23.03	2	11.04	3
2	Berhampur Spl	21.01	0	08.02	0	22.02	1	04.03	-4	28.03	7	11.04	3
3	Bhubaneswar Spl-I	20.01	-1	05.02	-3	19.02	-2	04.03	-4	21.03	0	05.04	-3
4	Bouda	21.01	0	08.02	0	22.02	1	08.03	0	23.03	2	12.04	4
5	Bhadrak	22.01	1	05.02	-3	22.02	1	04.03	-4	22.03	1	11.04	3
6	Bargarh	22.01	1	08.02	0	23.02	2	08.03	0	28.03	7	12.04	4
7	Bolangir	22.01	1	05.02	0	23.02	2	08.03	0	28.03	7	08.04	0
8	Balasore	22.01	1	08.02	0	22.02	1	08.03	0	28.03	7	12.04	4
9	Cyber Treasury			08.02	0			08.03	0			11.04	3
10	Cuttack	20.01	-1	05.02	-3	22.02	1	04.03	-4	21.03	0	11.04	3
11	Cuttack Spl	20.01	-1	05.02	-3	22.02	1	04.03	-4	21.03	0	08.04	0
12	Deogarh	21.01	0	10.02	2	24.02	3	09.03	1	28.03	7	12.04	4
13	Dhenkanal	22.01	1	08.02	0	23.02	2	04.03	-4	23.03	2	12.04	4
14	Ganjam	25.01	4	08.02	0	24.02	3	04.03	-4	28.03	7	08.04	0
15	Gajapati	22.01	1	08.02	0	22.02	1	04.03	-4	23.03	2	08.04	0
16	Jajpur	21.01	0	05.02	-3	23.02	2	08.03	0	23.03	2	07.04	-1
17	Jajpur Road Spl	20.01	-1	05.02	-3	22.02	1	04.03	-4	22.03	1	08.04	0
18	Jharsuguda	22.01	1	11.02	3	25.02	4	09.03	1	28.03	7	12.04	4
19	Jagatsinghpur	21.01	0	05.02	-3	22.02	1	04.03	-4	23.03	2	07.04	-1
20	Jeypore Spl	21.01	0	08.02	0	22.02	1	08.03	0	23.03	2	12.04	4
21	Khurda Spl	21.01	0	05.02	-3	22.02	1	04.03	-4	22.03	1	11.04	3
22	Keonjhar	25.01	4	08.02	0	25.02	4	08.03	0	28.03	7	11.04	3
23	Kalahandi	22.01	1	08.02	0	22.02	1	08.03	0	22.03	1	12.04	4
24	Kendrapara	21.01	0	05.02	-3	22.02	1	08.03	0	22.03	1	08.04	0
25	Koraput	21.01	0	05.02	-3	22.02	1	08.03	0	22.03	1	08.04	1
26	Khurda	21.01	0	05.02	-3	22.02	1	08.03	0	22.03	1	11.04	3
27	Mayurbhanj	22.01	1	08.02	0	22.02	1	08.03	0	23.03	2	12.04	4
28	Malkangiri	22.01	1	08.02	0	23.02	2	09.03	1	22.03	1	11.04	3
29	Nayagarh	21.01	0	05.02	-3	22.02	1	10.03	2	22.03	1	11.04	3
30	Nuapara	21.01	0	08.02	0	23.02	2	08.03	0	23.03	2	11.04	3
31	Nabarangpur	21.01	0	05.02	-3	22.02	1	08.03	0	21.03	0	12.04	4
32	Bhubaneswar Spl-II	20.01	-1	05.02	-3	19.02	-2	04.03	-4	21.03	0	05.04	-3
33	Phulbani	22.01	1	05.02	-3	22.02	1	08.03	0	21.03	0	11.04	3
34	Panposh Spl	21.01	0	08.02	0	22.02	1	08.03	0	22.03	1	11.04	3
35	Puri	22.01	1	08.02	0	23.02	2	08.03	0	23.03	2	11.04	3
36	Rayagada	22.01	1	08.02	0	22.02	1	08.03	0	22.03	1	12.04	4
37	Sambalpur	25.01	4	08.02	0	24.02	3	08.03	0	22.03	1	08.04	0
38	Sundergarh	22.01	1	08.02	0	23.02	2	08.03	0	23.03	2	11.04	3
39	Subarnapur	22.01	1	08.02	0	24.02	3	08.03	0	22.03	1	07.04	-1

ANNEXURE- J**Requisition for correction of Account during the year 2015-16**

TRY	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Total
ANG								2	1		1	4	1		9
BDH					5	7	4								16
BGR								1	1			1	1	3	7
BLS										2					2
BDK								2		1	2	1	2	2	10
BAM						1									1
BLG	1							1		4		1	1		8
BBS-I				2				2	3	4					11
BBS-II										1					1
CTC					2	1		8	6		1	1	5		24
CTS						1				2	2	3			8
DKL								1					6	8	15
DGR									1	1			4	1	7
GJM	6	3					1		1				2		13
GJP													1	1	2
JSP												2	1		3
JPR								2						1	3
JYR													5		5
KLD			5	6	1										12
KJR						3			1	1		4	1		10
KPD					1			4		3			1	1	10
KPT													2	1	3
KRD						1			1	3	3	2	8		18
KHD											1	4	3	1	9
MKG												1	1		2
MBJ													4		4
NPR						10									10
NGR										1	1	2	1		5
PNP									1	1		1	1	2	6
PLB										1	2	4	1	2	10
PRI								1				3		7	11
RGD								1	1	1		1			4
SBP					5	8	12	12	3		1	6	2	1	50
SNP										1					1
SNG										1		1			2
CBR													1	1	2
NDL												1			1
TOTAL															315

ANNEXURE-K**Non-submission of Lapsed Deposit Statements**

Treasury	101-REVENUE DEPOSIT	103-SECURITY DEPOSIT	104-CIVIL COURT DEPOSITS	105-CRIMINAL COURT DEPOSITS
As On 1st April Of 2016				
Angul	2001-2006, 2008, 2009, 2014	2001-2008, 2011,2014	2003-2007, 2010-2012, 2014-2016	2001-2016
Balasore	2001-2005	2001-2005,2007	2003	2001-2003
Baragarh	2001-2016	2001-2007,2014,2015,2016	2001-2003,2006,2009-2014,2016	2001-2003,2006, 2009-2013
Berhampur Special	2001-2009	2001-2009	2007,2009	2007
Bhadrak	2001-2009, 2011-2016	2001-2009,2011,2016	2001-2003, 2015,2016	2001-2003, 2014-2016
Bhubaneswar Special-I	2001-2008	2001-2009	2001	2001
Bolangir	2001-2016	2001-2016	2004-2004,2008,2009, 2012-2016	2001,2002,2004, 2005,2008-2011, 2016
Boudh	2001-2016	2001-2016	2001-2003,2006-2016	2001,2004, 2006-2016
Cuttack District	2001-2005,2007,2008,2009,2014-2016	2001-2005,2007-2009,2014-2016	2015-2016	2001-2004,2015, 2016
Cuttack Special	2001-2016	2001-2009,2011-2016	2001-2016	2001-2016
Deogarh	2001-2016	2001-2016	2001-2003,2005,2006, 2008-2016	2001-2003,2006, 2008-2016
Dhenkanal	2001-2006,2008	2001-2006,2008,2016	2003,2011-2016	2001-2005, 2011-2016
Ganjam	2001-2014	2001,2004-2014	2001,2002	-
Gajapati	2001-2009,2011-2016	2001-2009,2011-2016	2001-2006,2014-2016	2001-2006,2014-2016
Jagatsinghpur	2001-2006, 2008	2001-2006	2001-2003,2013-2016	2002-2005,2012-2016
Jajpur	2001-2007, 2009,2012-2016	2001-2007	2001-2006,2016-2	2001-2006
Jeypore Special	2001-2004,2006-2013,2016	2001-2009,2011	2003,2006,2011	2006
Jharsuguda	2001-2016,2012-2016	2001-2008,2014-2016	2001-2004,2013-2016	2001-2006,2013,2015,2016
Kalahandi	2001-2007	2001-2007,2013,2014	2007,2015,2016	2006,2007,2015,2016
Kendrapara	2001-2009,2012-2016	2001-2009	2001-2016	2002-2004,2010-2016
Keonjhar	2001-2010	2001-2016	2001,2002,2006, 2010,2013-2016	2002-2004,2009,2016
Khurda	2001-2007	2001-2007	2008-2016	2008-2010,2012-2016

Koraput	2001-2003,2005,2006,2016	2001-2010,2012,2014,2016	2007,2009,2010,2012-2016	2001-2010,2012-2016
Malkangiri	2001-2007,2009,2011-2016	2001-2010,2014-2016	2013-2016	2013-2016
Mayurbhanj	2001-2009,2016	2001-2009	2001	2001
Nawarangpur	2001-2006,2008,2012-2014,2016	2001-2005,2016	2001-2016	2001-2016
Nayagarh	2001-2016	2001-2009,2011,2015,2016	2001-2005,2011-2016	2001-2005,2011-2016
Nuapada	2001-2009,2011-2016	2001-2009,2012-2016	2008-2016	2009-2016
Panposh	2001-2009,2011	2001-2010	-	2001-2007
Phulbani	2001-2009,2014,2015	2001-2009	2001-2004,2007,2009,2011-2015	2004,2007-2016
Puri	2001-2016	2001-2016	2001,2002,2006,2008	2001,2006,2011,2012
Rayagada	2001	2001	2013-2016	2011-2016
Sambalpur	2001,2004,2006,2014	2001,2013,2014	2001,2005,2006	2002,2005,2006
Sonepur	2001-2016	2001-2016	2001,2002,2006,2009-2016	2004-2016
Sundargarh	2001-2009	2001-2009,2013	-	-

ANNEXURE- L

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

	Treasury	NAME OF DEFAULTING ADMINISTRATORS
1	Angul	EO ZILA PARISHAD,PDDRDA,HM MAHATAB HS PALAHARA, HMISS GGHS, PRINCIPAL GOCT COLLEGE, BDO-ANGUL,ATHAMALIK
2	Berhampur	ASCO
3	Bhubaneswar Spl-1	DIR OF SOIL CONS, SCO-HYDROLOGY,SURVEY;ODISHA HEALTH SYSTEM DEVP PROJECT; COMMISSIONER OF ENDOWMENTS; BDO BBSR
4	Boudh	BDO KANTAMAL
5	Bargarh	ASCO (SURVEY); EO ZILA PARISHAD; HMISS GGHS- ATABIRA,BARGARH; EO BARGARH MUNICIPALITY; BDO- ATABIRA,PAIKAMAL,JHARBANDH
6	Bhadrak	ALL
7	Bolangir	ALL
8	Balasore	ALL
9	Cuttack	SCO ; PRIN RADHANATH GOVT ETEI; HMISS GGHS TIGIRIA,BDO TIGIRIA; HMISS RGS CUTTACK
10	Deogarh	ALL
11	Ganjam	HM SR HIGH SCHOOL DHARKOTE, PRINCIPAL DIET KHALIKOTE; EONACKABISURYANAGAR
12	Gajapati	ASCO, SPL PLANNING AUTHORITY, PRIN SKCG COLLEGE PARLAKHEMUNDI; EONAC KHASINAGAR; HMGHS RUDAYGIRI; BDO- KASINAGAR,RUDAYGIRI,NUAGADA, MOHANA
13	Jajpur	ASCO; BDO DASARTHUPUR
14	Khurda Spl	ALL
15	Kalahandi	HMISS GGME SCHOOL BHAWANIPATNA, BDO M RAMPUR, NARLA,LANJIGARH, KOKSARA,KARLAMUNDA, JAIPATNA
16	Keonjhar	ASCO ANANDAPUR; ASCO, SCO KEONJAR
17	Kendrapar	BDO- MARSHGAI,MAHAKALPARA,GARDAOUR
18	Koraput	ASCO SURVEY,SUB DIV-1; PRINCIPAL SCTI
19	Khurda	CHAIRMAN ODISHA NURSE MIDWIFE COUNCIL; PRIN GOVT ETE; HMISS GGHS BANPUR&JATNI; EONAC BALIGAON,BANPUR; EO MUNICIPAL COUNCIL JATNI; BDO- BANPUR, CHILIKA, JATNI, TANGI

20	Nayagarh	ALL
21	Malkangiri	EE(AGL) CAD; PDDRDA; ITDA; EONAC BALIMELA; BDO-KORKUNDA
22	Mayurbhanj	ASCO BARIPADA, BDO JAMDA, ASCO RAIRANGPUR;
23	Nuapada	ALL
24	Nabrangpur	ASCO; DIET; BDO-NABARANGPUR, TENTULIKHUNTI
25	Panposh	HM GHS-RAMJODI, UDITNAGAR
26	Phulbani	AAE PHULBANI. ASCO BALIGUDA
27	Puri	ASCO; EO ZILA PARISHAD; HMISS GGHS-BADASANKHA, PURI, SATYABADI; PRIN GOPABANDHU AYURVEDA MAHAVIDYALYA; BDO KANAS, KRUSHNAPARSAD, SATYABADI
28	Rayagada	ASCO; BDO CHNDRAPUR
29	Sambalpur	SCO; HM GBHS KUCHINDA; HM GCHS RAIRAKHOL; BDO-JUJOMORA, BAMARA, JAMANKIRA, NAKTIDUEL, RAIRAKHOL
30	Sundargarh	HM RDD HIGH SCHOOL
31	Sonepur	ASCO, EO ZILAPARISHAD SUBARNAPUR, PDDRDA SUBARNAPUR, HM MR HIGH SCHOOL, HMISS GGHS, BDO BINICA, DUNGURIPALI, ULLANDA, SADAR, BIRMAHRAJPUR

ANNEXURE- M

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

Sl.No.	Inspection Report No	Treasury Name	Balance
1	01/15-16	Sub-Treasury, Narasinghpur	Rs.28,41,443.00
2	02/15-16	Sub-Treasury, Baramba	Rs.24,67,341.00
3	03/15-16	Sub-Treasury, Tangi	Rs.8,58,419.00
4	04/15-16	Sub-Treasury, Jatni	Rs.4,29,479.00
5	05/15-16	Sub-Treasury, Tigiria	Rs.12,61,635.00
6	06/15-16	Sub-Treasury, Athagarh	Rs.1,05,73,774.00
7	07/15-16	District Treasury, Khurda	Rs.93,71,56,425.00
8	08/15-16	Sub-Treasury, Salepur	Rs.18,89,789.00
9	09/15-16	Sub-Treasury, Mahanga	Rs.2,25,627.00
10	10/15-16	Sub-Treasury, Niali	Rs.22,58,232.00
11	11/15-16	Sub-Treasury, Dabugaon	Rs.17,60,000.00
12	12/15-16	District Treasury, Cuttack	Rs.37,77,03,086.00
13	13/15-16	District Treasury, Koraput	Rs.38,09,81,354.00
14	14/15-16	District Treasury, Malkangiri	Rs.78,49,41,093.00
15	15/15-16	Sub-Treasury, Balimela	Rs.6,96,85,155.00
16	16/15-16	Sub-Treasury, Borigumma	Rs.0.46
17	17/15-16	Special Treasury, Cuttack	Rs.10,27,30,633.00
18	18/15-16	Sub-Treasury, Anandpur	Rs.1,57,37,659.00
19	19/15-16	District Treasury, Nawarangpur	Rs.54,27,19,384.00
20	20/15-16	District Treasury, Keonjhar	Rs.5,61,45,235.00
21	21/15-16	District Treasury, Nuapada	Rs.13,01,98,349.00
22	22/15-16	Sub-Treasury, Sohela	Rs.52,42,921.00
23	23/15-16	Sub-Treasury, Attabira	Rs.8,80,028.00
24	24/15-16	Sub-Treasury, Barbil	Rs.1,37,84,712.00
25	25/15-16	District Treasury, Jharasuguda	Rs.8,96,01,840.00
26	26/15-16	District Treasury, Balasore	Rs.17,25,41,643.00
27	27/15-16	Sub-Treasury, Lakhanpur	Rs.14,23,52,233.00
28	28/15-16	Sub-Treasury, Nilagiri	Rs.25,27,87,548.00
29	29/15-16	District Treasury, Bargarh	Rs.20,68,43,123.00
30	30/15-16	Sub-Treasury, Basta	Rs.96,07,496.00
31	31/15-16	Sub-Treasury, Jaleswar	Rs.1,97,69,349.00
32	32/15-16	Sub-Treasury, Bhograi	Rs.97,13,100.00
33	33/15-16	Sub-Treasury, Tusura	Rs.12,52,582.00
34	34/15-16	Sub-Treasury, Kantabanji	Rs.1,94,51,541.00
35	35/15-16	District Treasury, Bolangir	Rs.34,16,05,797.00
36	36/15-16	Sub-Treasury, Patnagarh	Rs.2,02,78,226.00
37	37/15-16	Special Treasury, Berhampur	Rs.14,95,69,762.00
38	38/15-16	Sub-Treasury, Sukinda	Rs.4,31,372.00
39	39/15-16	Special Treasury, Jajpur Road	Rs.61,46,633.00
40	40/15-16	Sub-Treasury, Satyabadi	Rs.2,66,09,357.00
41	41/15-16	Sub-Treasury, Pipili	Rs.2,00,31,280.00
42	42/15-16	Sub-Treasury, Kakatpur	Rs.96,50,149.00
43	43/15-16	Sub-Treasury, Rairakhal	Rs.2,61,40,533.00
44	44/15-16	District Treasury, Sambalpur	Rs.31,47,61,605.00
45	45/15-16	District Treasury, Sonapur	Rs.14,28,59,411.00
46	46/15-16	Sub-Treasury, Burla	Rs.7,62,74,575.00

47	47/15-16	Sub-Treasury, Rengali	Rs.14,04,298.00
48	48/15-16	District Treasury, Puri	Rs.30,61,97,709.00
49	49/15-16	Sub-Treasury, Banki	Rs.25,08,191.00
50	50/15-16	District Treasury, Jajpur	Rs.3,66,45,659.00
51	53/15-16	District Treasury, Angul	Rs.20,01,57,180.00
52	51/15-16	Special Treasury No. -II, Bhubaneswar	Rs.4,90,238.00
53	52/15-16	Special Treasury, Khurda	Rs.10,92,44,367.00
54	54/15-16	District Treasury, Kandhamal	Rs.30,23,61,317.00
55	55/15-16	Sub-Treasury, Dringibadi	Rs.90,67,432.00
56	56/15-16	District Treasury, Boudh	Rs.12,56,88,598.00
57	57/15-16	Sub-Treasury, Kantamal	Rs.6,25,38,769.00
58	58/15-16	Sub-Treasury, Samal	Rs.5,44,071.00
59	59/15-16	Special Treasury, Panposh	Rs.43,10,72,281.00
60	60/15-16	Sub-Treasury, Koira	Rs.35,92,043.00
61	61/15-16	District Treasury, Sudargarh	Rs.52,86,60,623.00
62	62/15-16	Special Treasury No. -I, Bhubaneswar	Rs.12,12,67,252.00
63	63/15-16	District Treasury, Kalahandi	Rs.41,76,68,606.00
64	64/15-16	Sub-Treasury, Kesinga	Rs.2,91,26,778.00
65	66/15-16	Sub-Treasury, Jaipatna	Rs.1,61,18,080.00
66	67/15-16	Sub-Treasury, Junagarh	Rs.3,12,90,089.00
67	68/15-16	Sub-Treasury, M. Rampur	Rs.83,10,444.00
68	69/15-16	District Treasury, Dhenkanal	Rs.1,36,53,068.00
69	70/15-16	Sub-Treasury, Bhalada	Rs.95,86,803.00
70	71/15-16	District Treasury, Mayurbhanja	Rs.51,39,88,778.00
71	72/15-16	Sub-Treasury, Hindol	Rs.10,57,929.00
72	73/15-16	Sub-Treasury, Khallikote	Rs.1,99,75,571.00
73	74/15-16	Sub-Treasury, Buguda	Rs.42,65,430.00
74	75/15-16	Sub-Treasury, Hinjilicut	Rs.90,77,304.00
75	76/15-16	Sub-Treasury, Purusottampur	Rs.73,81,160.00
76	77/15-16	Sub-Treasury, Chandbali	Rs.87,77,529.00,
77	78/15-16	Sub-Treasury, Basudevpur	Rs.3,56,84,625.00
78	79/15-16	Sub-Treasury, Binjharpur	Rs.1,78,790.00
79	80/15-16	Sub-Treasury, Tihidi	Rs.8,98,335.00
80	81/15-16	Sub-Treasury, Chikiti	Rs.48,13,838.00
81	82/15-16	District Treasury, Chhatrapur	Rs.36,15,00,859.00
82	83/15-16	Sub-Treasury, Balikuda	Rs.18,55,648.00
83	84/15-16	District Treasury, Jagatsinghpur	Rs.3,55,69,638.00
84	85/15-16	District Treasury, Bhadrak	Rs.11,67,18,583.00
85	86/15-16	District Treasury, Deogarh	Rs.3,50,16,042.00
86	87/15-16	District Treasury, Gajapati, Paralakhemundi	Rs.6,28,36,553.00
87	88/15-16	District Treasury, Rayagada	Rs.32,43,04,619.00
88	89/15-16	Sub-Treasury, Bisam Cuttack	Rs.5,52,77,955.00
89	90/15-16	Sub-Treasury, Padmapur	Rs.3,75,13,806.00
90	91/15-16	Sub-Treasury, Tirtol	Rs.6,09,928.00
91	92/15-16	District Treasury, Kendrapara	Rs.8,04,36,180.00
92	93/15-16	Sub-Treasury, Ranpur	Rs.4,85,115.00
93	94/15-16	Sub-Treasury, Daspalla	Rs.23,65,281.00
94	95/15-16	Special Treasury, Jeypore	Rs.24,04,84,161.00
95	96/15-16	Sub-Treasury, Karanjia	Rs.8,82,99,245.00
96	97/15-16	Sub-Treasury, Marshaghai	Rs.36,97,204.00

97	98/15-16	Sub-Treasury, Rairangpur	Rs.14,74,08,739.00
98	99/15-16	Sub-Treasury, Rajkanika	Rs.4,67,954.00
99	100/15-16	Sub-Treasury, Rajnagar	Rs.38,07,714.00
100	101/15-16	District Treasury,Nayagarh	Rs.6,23,41,348.00
Total: -			Rs.10,53,50,40,685.46

APPENDIX- I**List of District /Spl./Sub Treasuries inspected during 2015-16**

Sl.No.	Inspection Report No	Treasury Name
1	01/15-16	Sub-Treasury, Narasinghpur
2	02/15-16	Sub-Treasury, Baramba
3	03/15-16	Sub-Treasury, Tangi
4	04/15-16	Sub-Treasury, Jatni
5	05/15-16	Sub-Treasury, Tigiria
6	06/15-16	Sub-Treasury, Athagarh
7	07/15-16	District Treasury, Khurda
8	08/15-16	Sub-Treasury, Salepur
9	09/15-16	Sub-Treasury, Mahanga
10	10/15-16	Sub-Treasury, Niali
11	11/15-16	Sub-Treasury, Dabugaon
12	12/15-16	District Treasury, Cuttack
13	13/15-16	District Treasury, Koraput
14	14/15-16	District Treasury, Malkangiri
15	15/15-16	Sub-Treasury, Balimela
16	16/15-16	Sub-Treasury, Borigumma
17	17/15-16	Special Treasury, Cuttack
18	18/15-16	Sub-Treasury, Anandpur
19	19/15-16	District Treasury, Nawarangpur
20	20/15-16	District Treasury, Keonjhar
21	21/15-16	District Treasury, Nuapada
22	22/15-16	Sub-Treasury, Sohela
23	23/15-16	Sub-Treasury, Attabira
24	24/15-16	Sub-Treasury, Barbil
25	25/15-16	District Treasury, Jharasuguda
26	26/15-16	District Treasury, Balasore
27	27/15-16	Sub-Treasury, Lakhanpur
28	28/15-16	Sub-Treasury, Nilagiri
29	29/15-16	District Treasury, Bargarh
30	30/15-16	Sub-Treasury, Basta
31	31/15-16	Sub-Treasury, Jaleswar
32	32/15-16	Sub-Treasury, Bhograi
33	33/15-16	Sub-Treasury, Tusura
34	34/15-16	Sub-Treasury, Kantabanji
35	35/15-16	District Treasury, Bolangir
36	36/15-16	Sub-Treasury, Patnagarh
37	37/15-16	Special Treasury, Berhampur
38	38/15-16	Sub-Treasury, Sukinda
39	39/15-16	Special Treasury, Jajpur Road
40	40/15-16	Sub-Treasury, Satyabadi
41	41/15-16	Sub-Treasury, Pipili
42	42/15-16	Sub-Treasury, Kakatpur

43	43/15-16	Sub-Treasury, Rairakhal
44	44/15-16	District Treasury, Sambalpur
45	45/15-16	District Treasury, Sonepur
46	46/15-16	Sub-Treasury, Burla
47	47/15-16	Sub-Treasury, Rengali
48	48/15-16	District Treasury, Puri
49	49/15-16	Sub-Treasury, Banki
50	50/15-16	District Treasury, Jajpur
51	53/15-16	District Treasury, Angul
52	51/15-16	Special Treasury No. -II, Bhubaneswar
53	52/15-16	Special Treasury, Khurda
54	54/15-16	District Treasury, Kandhamal
55	55/15-16	Sub-Treasury, Dringibadi
56	56/15-16	District Treasury, Boudh
57	57/15-16	Sub-Treasury, Kantamal
58	58/15-16	Sub-Treasury, Samal
59	59/15-16	Special Treasury, Panposh
60	60/15-16	Sub-Treasury, Koira
61	61/15-16	District Treasury, Sudargarh
62	62/15-16	Special Treasury No. -I, Bhubaneswar
63	63/15-16	District Treasury, Kalahandi
64	64/15-16	Sub-Treasury, Kesinga
65	66/15-16	Sub-Treasury, Jaipatna
66	67/15-16	Sub-Treasury, Junagarh
67	68/15-16	Sub-Treasury, M. Rampur
68	69/15-16	District Treasury, Dhenkanal
69	70/15-16	Sub-Treasury, Bhalada
70	71/15-16	District Treasury, Mayurbhanja
71	72/15-16	Sub-Treasury, Hindol
72	73/15-16	Sub-Treasury, Khallikote
73	74/15-16	Sub-Treasury, Buguda
74	75/15-16	Sub-Treasury, Hinjilicut
75	76/15-16	Sub-Treasury, Purusottampur
76	77/15-16	Sub-Treasury, Chandbali
77	78/15-16	Sub-Treasury, Basudevapur
78	79/15-16	Sub-Treasury, Binjharapur
79	80/15-16	Sub-Treasury, Tihidi
80	81/15-16	Sub-Treasury, Chikiti
81	82/15-16	District Treasury, Chhatrapur
82	83/15-16	Sub-Treasury, Balikuda
83	84/15-16	District Treasury, Jagatsinghpur
84	85/15-16	District Treasury, Bhadrak
85	86/15-16	District Treasury, Deogarh
86	87/15-16	District Treasury, Gajapati, Paralakhemundi
87	88/15-16	District Treasury, Rayagada

88	89/15-16	Sub-Treasury, Bisam Cuttack
89	90/15-16	Sub-Treasury, Padmapur
90	91/15-16	Sub-Treasury, Tirtol
91	92/15-16	District Treasury, Kendrapara
92	93/15-16	Sub-Treasury, Ranpur
93	94/15-16	Sub-Treasury, Daspalla
94	95/15-16	Special Treasury, Jeypore
95	96/15-16	Sub-Treasury, Karanjia
96	97/15-16	Sub-Treasury, Marshaghai
97	98/15-16	Sub-Treasury, Rairangpur
98	99/15-16	Sub-Treasury, Rajkanika
99	100/15-16	Sub-Treasury, Rajnagar
100	101/15-16	District Treasury, Nayagarh

APPENDIX-II**List of outstanding I.Rs and Paras upto the Year 2015-16**

Sl. No.	Name of the Dist./ Spl. Try/Sub-Try	Total No. of I.Rs	Total No. of Paras
1	District Treasury Angul	4	20
2	Sub-Treasury, Chhendipada	2	2
3	Sub-Treasury, Talcher	2	3
4	Sub-Treasury, Pallahara	2	5
5	Sub-Treasury, Athmallik	3	12
6	Sub-Treasury, Samal	2	8
7	Sub-Treasury, Kishore Nagar	--	-
8	District Treasury Balasore	3	13
9	Sub-Treasury, Jaleswar	3	12
10	Sub-Treasury, Basta	1	9
11	Sub-Treasury, Nilagiri	2	11
12	Sub-Treasury, Soro	1	14
13	Sub-Treasury, Bhogarai	2	12
14	District Treasury Baragarh	7	54
15	Sub-Treasury, Attabira	4	18
16	Sub-Treasury, Sohela	4	30
17	Sub-Treasury, Barpali	2	11
18	Sub-Treasury, Bheden	5	22
19	Sub-Treasury, Bhatli	2	9
20	Sub-Treasury, Padmpur	2	4
21	Sub-Treasury, Paikmal	1	9
22	District Treasury Bhadrak	5	14
23	Sub-Treasury, Tihidi	3	10
24	Sub-Treasury, Dhamnagar	2	3
25	Sub-Treasury, Basudevpur	3	14
26	Sub-Treasury, Chandabali	2	8
27	District Treasury Bolangir	5	28
28	Sub-Treasury, Titlagarh	2	5
29	Sub-Treasury, Kantabanji	2	13
30	Sub-Treasury, Tusura	3	15
31	Sub-Treasury, Patnagarh	2	14
32	Sub-Treasury, Loisingha	2	5
33	District Treasury Boudh	3	21
34	Sub-Treasury, Kantamal	2	13
35	District Treasury Cuttack	2	12
36	Special Treasury Cuttack	2	5
37	Sub-Treasury, Athagarh	3	20
38	Sub-Treasury, Narsinghapur	2	6
39	Sub-Treasury, Tigiria	3	17
40	Sub-Treasury, Baramba	1	7
41	Sub-Treasury, Salipur	3	8

42	Sub-Treasury, Niali	1	5
43	Sub-Treasury, Banki	3	17
44	Sub-Treasury, Mahanga	2	3
45	District Treasury Deogarh	3	18
46	District Treasury Dhenkanal	5	20
47	Sub-Treasury, Hindol	2	13
48	SubTreasury Kamakshyamanagar	2	5
49	Sub-Treasury, Bhuban	1	2
50	District Treasury Gajapati	1	4
51	Sub-Treasury, R.Udayagiri	2	6
52	Sub-Treasury, Kasinagar	1	2
53	District Treasury Ganjam	1	16
54	Special Treasury Berhampur	3	6
55	Sub-Treasury, Chikiti	2	10
56	Sub-Treasury, Digapahandi	-	-
57	Sub-Treasury, Buguda	2	11
58	Sub-Treasury, Aska	1	3
59	Sub-Treasury, Soroda	2	5
60	Sub-Treasury, Khallikote	2	13
61	Sub-Treasury, Kodala	3	6
62	Sub-Treasury, Bhanjanagar	2	5
63	Sub-Treasury, Hinjilicut	1	11
64	Sub-Treasury, Purusottampur	2	4
65	District Treasury Jagatsinghpur	2	12
66	Sub-Treasury, Tirtol	1	2
67	Sub-Treasury, Kujang	2	7
68	Sub-Treasury, Balikuda	1	5
69	District Treasury Jajpur	2	19
70	Sub-Treasury, Binjharpur	1	11
71	Sub-Treasury, Dharmasala	-	-
72	Special Treasury Jajpur Road	4	25
73	Sub-Treasury, Darpani	2	3
74	Sub-Treasury, Sukinda	2	2
75	District Treasury Jharsuguda	6	32
76	Sub-Treasury, Lakhanpur	2	15
77	District Treasury Kalahandi	5	20
78	Sub-Treasury, Dharmagarh	3	11
79	Sub-Treasury, Madanpur Rampur	6	23
80	Sub-Treasury, Kesinga	2	6
81	Sub-Treasury, Jaipatna	6	19
82	Sub-Treasury, Junagarh	2	14
83	Sub-Treasury, Thuamul Rampur	1	3
84	District Treasury Keonjhar	3	14
85	Sub-Treasury, Anandapur	2	12
86	Sub-Treasury, Champua	2	6

87	Sub-Treasury, Barbil	1	8
88	Sub-Treasury, Ghatagaon	1	2
89	Sub-Treasury, Hatadihi	3	5
90	Sub-Treasury, Telkoi	4	11
91	District Treasury Kendrapara	6	13
92	Sub-Treasury, Marsaghai	1	4
93	Sub-Treasury, Rajkanika	3	7
94	Sub-Treasury, Pattamundai	1	9
95	Sub-Treasury, Rajnagar	1	2
96	District Treasury Khurda	4	21
97	Special Treasury Bhubaneswar-I	4	13
98	Special Treasury Khurda	3	23
99	Sub-Treasury, Tangi	2	12
100	Sub-Treasury, Jatni	1	3
101	Sub- Treasury Banpur	5	17
102	Special Treasury Bhubaneswar-II	2	16
103	District Treasury Koraput	2	16
104	Special Treasury Jeypur	2	10
105	Sub-Treasury, Kotpad	1	2
106	Sub-Treasury, Laxmipur	1	5
107	Sub-Treasury, Pottangi	1	2
108	Sub-Treasury, Machhakunda	2	6
109	Sub-Treasury, Boriguma	4	22
110	District Treasury Malkangiri	3	28
111	Sub-Treasury, Balimela, Chitrakonda	2	12
112	Sub-Treasury, Kalimela	1	9
113	District Treasury Mayurbhanja	3	15
114	Sub-Treasury, Karanjia	1	4
115	Sub-Treasury, Udala	1	3
116	Sub-Treasury, Rairangpur	2	7
117	Sub-Treasury, Betnoti	-	-
118	Sub-Treasury, Bahalda	1	8
119	Sub-Treasury, Rasgovindapur	-	-
120	Sub-Treasury, Joshipur	1	2
121	Sub-Treasury, Bisoi	-	-
122	Sub-Treasury, Jharpokharia	1	2
123	Sub-Treasury, Khunta	-	-
124	District Treasury Nawarangpur	3	19
125	Sub-Treasury, Umerkote	2	5
126	Sub-Treasury, Khatiguda	1	3
127	Sub-Treasury, Dabugaon	2	9
128	District Treasury Nayagarh	1	5
129	Sub-Treasury, Khandapara	-	-
130	Sub-Treasury, Dasapalla	2	3
131	Sub-Treasury, Ranapur	1	3

132	District Treasury Nuapada	4	32
133	Sub-Treasury, Khariar	2	15
134	District Treasury Kandhamal	2	7
135	Sub-Treasury, G.Udayagiri	-	-
136	Sub-Treasury, Baliguda	1	2
137	Sub-Treasury, Tumudibandha	1	3
138	Sub-Treasury, Daringibadi	2	4
139	District Treasury Puri	4	21
140	Sub-Treasury, Pipili	1	9
141	Sub-Treasury, Satyabadi	5	36
142	Sub-Treasury, Nimapara	2	17
143	Sub-Treasury, Kakatpur	5	22
144	District Treasury Rayagada	1	7
145	Sub-Treasury, Bissam Cuttack	1	4
146	Sub-Treasury, Gunupur	2	6
147	Sub-Treasury, Padamapur	1	9
148	Sub-Treasury, Kashipur	1	4
149	District Treasury Sambalpur	7	17
150	Sub-Treasury, Kuchinda	3	15
151	Sub-Treasury, Burla	3	9
152	Sub-Treasury, Rairakhhol	4	20
153	Sub-Treasury, Rengali	4	13
154	Sub-Treasury, Jujumora	-	-
155	District Treasury Sonapur	4	31
156	Sub-Treasury, Biramaharajpur	2	9
157	Sub-Treasury, Dunguripalli	1	3
158	District Treasury Sundargarh	3	16
159	Spl Treasury Panposh	4	18
160	Sub-Treasury, Rajgangpur	1	10
161	Sub-Treasury, Bonai	3	9
162	Sub-Treasury, Biramitrapur	4	21
163	Sub-Treasury, Subdega	1	7
164	Sub-Treasury, Hemgiri	1	3
165	Sub-Treasury, Lephripara	1	3
166	Sub-Treasury, Koira	3	21
167	Cyber Treasury, Bhubaneswar	-	-
		374	1751

APPENDIX-III

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

Sl No	I. R. No	Para	Treasury	Pensioner	PPO No.	Amount (Rs.)
1	03/15-16	1(i)	Sub-Treasury, Tangi	Bihari Mangaraj	531146	55,316.00
2	08/15-16	1(a)	Sub-Treasury, Salepur	S.K Badal	250622/WB	273.00
3	16/15-16	1(i)	Sub-Treasury, Borigumma	Purna Chandra Samantra	102255	14,500.00
4	17/15-16	1(a)	Special Treasury, Cuttack	Gobinda Ch. Sen	536577	2,004.00
5	25/15-16	1(b)	District Treasury, Jharsuguda	Lokanath Bhoi	526724	328.00
6	28/15-16	1(e)	Sub-Treasury, Nilagiri	Purna Chandra Parida	517048	1,024.00
7	42/15-16	1(b)(i)	Sub-Treasury, Kakatpur	Uwar Ch. Misra	534548	201.00
		1(b)(ii)	Sub-Treasury, Kakatpur	Prafulla Ch. Parida	104125	1,506.00
8	48/15-16	1(e)	District Treasury, Puri	Prabudh Ku. Sahu	96573	1,448.00
9	87/15-16	1(a)	District Treasury, Gajapati	N. Laxman Rao	546248	991.00
Total: -						Rs.77,591.00

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

Sl. No.	I. R. No	Para	Treasury	Pensioner	PPO No.	Amount (Rs.)
1	04/15-16	1(i)	Sub-Treasury, Jatni	Prafulla Ku. Mohapatra	534717	271.00
		(ii)	Sub-Treasury, Jatni	Bijyalaxmi Nath Sharma	530536	2,604.00
		(x)	Sub-Treasury, Jatni	Tareswar Swain	101779	6,549.00
		(xi)	Sub-Treasury, Jatni	Pravakar Das	518843	3,131.00
		(xvii)	Sub-Treasury, Jatni	Mayarani Goswami	100608	495.00
2	05/15-16	1(d)	Sub-Treasury, Tigiria	Nabakishore Tunga	513779	12,600.00
3	07/15-16	1(c)	District Treasury, Khurda	Manjulata Pati	100790	990.00
		(d)	District Treasury, Khurda	Srinivas Swain	534036	2,146.00
4	14/15-16	1(a)	District Treasury, Malkangiri	Kailash Ch. Jena	529779	23,780.00
		(b)	District Treasury, Malkangiri	Rakshyakar Mohanty	103154	38,909.00
		(c)	District Treasury, Malkangiri	Jyoti Ranjan Pattanaik	527180	6,391.00
		(d)	District Treasury, Malkangiri	Maguni Mohapatra	518180	6,113.00

5	15/15-16	1(a)	Sub-Treasury, Balimela	Sukru Kumbhe	528571	19,213.00
6	19/15-16	1(a)	District Treasury, Nawarangpur	Ramanath Purohit	528772	1,055.00
7	21/15-16	1(b)	District Treasury, Nuapada	Mayadhar Nihal	527318	1,004.00
8	28/15-16	1(d)	Sub-Treasury, Nilagiri	Late Chandramohan Singh	522558	269.00
9	29/15-16	1(b)	District Treasury, Bargarh	J. Sandha	538789	47.00
10	34/15-16	1(i)	Sub-Treasury, Kantabanji	Snehalata Herpal	519242	245.00
11	35/15-16	1(d)	District Treasury, Bolangir	Biranchi Hota	525919	3,372.00
		1(e)	District Treasury, Bolangir	K.C Seth	527283	677.00
12	36/15-16	1(iii)	Sub-Treasury, Patnagarh	Nikunja Bihari Kadam	97804	7,009.00
		(iv)(a)	Sub-Treasury, Patnagarh	Jugal Kishore Purohit	102981	218.00
		(v)	Sub-Treasury, Patnagarh	Muralidhar Bagarty	103015	1,875.00
		(vi)	Sub-Treasury, Patnagarh	Basanti Panigarhi	103843	1,094.00
		(vii)	Sub-Treasury, Patnagarh	Jasobante Das	98324	5,737.00
13	41/15-16	1(a)	Sub-Treasury, Pipli	Sarat Ku. Mishra	94757	1,259.00
14	45/15-16	1(b)	District Treasury, Sonapur	Khiradi Bagh	533083	4,547.00
15	46/15-16	1(a)	Sub-Treasury, Burla	Binod Chandra Gouda	539582	197.00
16	47/15-16	1(i)	Sub-Treasury, Rengali	Sanjulata Patra	99777	132.00
17	48/15-16	1(e)	District Treasury, Puri	Adhikari Padam Ch. Das	541337	678.00
18	49/15-16	1(b)	Sub-Treasury, Banki	Harihar Moharana	101794	1,552.00
19	53/15-16	1(a)	District Treasury, Angul	Bhramarbar Majhi	98448	3,086.00
20	57/15-16	1(a)	Sub-Treasury, Kantamal	Mangulu Pradhan	528850	2,624.00
21	58/15-16	1(a)	Sub-Treasury, Samal	Kandarpa Sahoo	105183	478.00
22	60/15-16	1(a)	Sub-Treasury, Koira	Ratnakar Naik	89327	1,522.00
23	66/15-16	1(a)	Sub-Treasury, Jaipatna	i) Chhabibar Naik	536079	4,405.00
				ii) Dhanu Jhankar	529038	795.00
24	68/15-16	1(a)	Sub-Treasury, M. Rampur	i) Sri Sarathi Naik	102879	7975.00
				ii) Sunashir Mishra	102878	7,564.00
				iii) Smt. Bhanumati Devi	104150	1,020.00
25	72/15-16	1(d)	Sub-Treasury, Hindol	Dendadhar Behera	532466	7,011

26	74/15-16	1(a)	Sub-Treasury, Buguda	i) Bijay Raghav Nayak	102774	4,465.00
				ii) Charan Barada	525432	4,193.00
				iii) Pana Pradhan	540125	1,707.00
27	75/15-16	1(b)	Sub-Treasury, Hinjilicut	i) A. Iswari	100626	2,617.00
				ii) Khirod Ch. Das	532657	646.00
28	76/15-16	1(a)	Sub-Treasury, Purusottampur	P. Raja Rao Patra	531459	225.00
29	77/15-16	1(d)	Sub-Treasury, Chandbali	B.C Jena	98338	164.00
		(e)	Sub-Treasury, Chandbali	N.C Muduli	93003	916.00
		(f)	Sub-Treasury, Chandbali	B.M Jena	534221	344.00
		(g)	Sub-Treasury, Chandbali	Manu Das	99450	107.00
		(h)	Sub-Treasury, Chandbali	K.C. Dwibedy	535012	86.00
		(i)	Sub-Treasury, Chandbali	Pravakar Majhi	105942	238.00
		(m)	Sub-Treasury, Chandbali	D.C Das	525622	1,196.00
30	78/15-16	1(ii)	Sub-Treasury, Basudevpur	Duryodhan Nayak	94237	7,040.00
		(iii)	Sub-Treasury, Basudevpur	Srikanta Ch. Sahu	99875	21,230.00
		(iv)	Sub-Treasury, Basudevpur	Sridhar Panda	107088	814.00
		(v)	Sub-Treasury, Basudevpur	Surendra Prasad Dixit	95019	2,638.00
		(vi)	Sub-Treasury, Basudevpur	Sudhekar Behera	94272	22,556.00
		(vii)	Sub-Treasury, Basudevpur	Bamapada Maity	512634	960.00
		(viii)	Sub-Treasury, Basudevpur	Niranjana Jena	516217	4,387.00
31	79/15-16	1(i)	Sub-Treasury, Binjharpur	Santilata Behera	107154	1,903.00
		(ii)	Sub-Treasury, Binjharpur	Adikanda Rout	103738	299.00
		(iii)	Sub-Treasury, Binjharpur	Karunakar Rout	542820	1,779.00
		(iv)	Sub-Treasury, Binjharpur	Sk. Anirudin	541941	4,336.00
32	80/15-16	1(b)	Sub-Treasury, Tihidi	Pitambar Senapati	403851	8,716.00
33	81/15-16	1(a)	Sub-Treasury, Chikiti	Kora Sahu	543277	701.00
34	84/15-16	1(iv)	District Treasury, Jagatsinghpur	Nayana Sethy	543687	7,584.00
35	85/15-16	1(iii)	District Treasury, Bhadrak	Sudarsan Dalai	533831	6,065.00
		(iv)	District Treasury, Bhadrak	Nihar Nalini Mohanty	107063	2,357.00
		(v)	District Treasury, Bhadrak	Sk. Fazule Haque	533534	4,906.00
		(vi)	District Treasury, Bhadrak	Tarakanta Mishra	532276	5,022.00
		(vii)	District Treasury, Bhadrak	Narayan Ch. Padhiary	541921	229.00

		(ix)	District Treasury, Bhadrak	Santosh Ku. Biswal	102666	491.00
		(xi)	District Treasury, Bhadrak	Gayadhar Mahalik	541697	3,788.00
36	88/15-16	1(a)	District Treasury, Rayagada	Kamsila Tadangi	537359	11,424.00
37	89/15-16	1(a)	Sub-Treasury, Bissam Cuttack	Satyapriya Sualsingh	531647	804.00
38	92/15-16	1(xi)	District Treasury, Kendrapara	Ramakanta Mohanty	107129	14,480.00
		(xii)	District Treasury, Kendrapara	Surendranath Jena	99556	29,889.00
		(xiii)	District Treasury, Kendrapara	Amar Prasad Rout	109707	8,364.00
		(xiv)	District Treasury, Kendrapara	Pramod Kumari Khandual	108504	18,166.00
		(xv)	District Treasury, Kendrapara	Santilata Mohanty	107788	15,814.00
39	95/15-16	1(a)	Special Treasury, Jeypore	i) Narasingha Nayak	534290	7,423.00
				ii) Prafulla Ch. Nayak	538915	3,571.00
				iii) Usharani Biswas	530986	4,515.00
				iv) K. Raja Rao	533810	3,402.00
40	97/15-16	1(iii)	Sub-Treasury, Marsaghai	Abhimanyu Behera	544930	3,640.00
		(iv)	Sub-Treasury, Marsaghai	P.C. Choudhury	531745	160.00
		(v)	Sub-Treasury, Marsaghai	B.C Sethy	530523	1,008.00
41	98/15-16	1(b)	Sub-Treasury, Rairangpur	Jit Mohan Mohanty	518698	999.00
		(d)	Sub-Treasury, Rairangpur	Haresh Nath Nanda	101624	105.00
42	99/15-16	1	Sub-Treasury, Rajkanika	Basanta Ku. Mallik	545570	17,721.00
Total: -						Rs.4,56,829.00

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

Sl No	I. R. No	Para	Treasury	Pensioner	PPO No.	Amount (Rs.)
1	03/15-16	1(ii)	Sub-Treasury, Tangi	Smt. Jayanti Pradhan W/o Late Abhiram Pradhan	515722	32,804.00
2	05/15-16	1(c)	Sub-Treasury, Tigiria	Smt. Pravasini Devi W/o Late Dinabandhu Mishra	11252 S(F)	47,404.00
3	10/15-16	1(a)	Sub-Treasury, Niali	Smt. Susama Jena W/o Late Niranjan Jena	69783 (A/E)	15,150.00
4	18/15-16	1(a)(i)	Sub-Treasury, Anandapur	Smt. Darpani Nayak W/o Late Mayadhar Nayak	51114 S(F)	7,052.00
		(ii)	Sub-Treasury, Anandapur	Sri Abani Ku Mohapatra H/o Late B. Mohapatra	50455 S(F)	6,332.00

5	27/15-16	1(b)	Sub-Treasury, Lakhampur	Smt. Lokeswari Shah W/o Late Babrubahan Shah	522783	814.00
6	28/15-16	1(b)	Sub-Treasury, Nilagiri	Smt. Anupama Mishra	368008	2,574.00
7	36/15-16	1(viii)(a)	Sub-Treasury, Patnagarh	Smt. Subhalata Sahu W/o Late Indrajit Sahu	367537	56,658.00
8	40/15-16	1(a)	Sub-Treasury, Satyabadi	Smt. Laxmi priya Mishra W/o Late Ajit Prasad Mishra	53550 S(F)	46,980.00
		(b)	Sub-Treasury, Satyabadi	Smt. Sailabala Mohanty W/o Late Basanta Ku. Mohanty	388723	29,325.00
		(d)	Sub-Treasury, Satyabadi	Smt. Kelimani Sahu W/o Late Rama Chandra Sahu	53078 S(F)	11,488.00
9	48/15-16	1(d)	District Treasury, Puri	Sri Fakir Mohan Tripathy H/o Late Sarojini Tripathy	378761 S(F)	1,371.00
10	49/15-16	1(a)	Sub-Treasury, Banki	i) Smt. Premalata Samal W/o Late Indramani Samal	50614 S(F)	33,786.00
				ii) Smt. Harapriya Das W/o Late Sailendra Ku. Das	379173 S(F)	25,097.00
				iii) Smt. Basanti Rana W/o Late Haribandhu Rana	388714 S(F)	12,835.00
11	52/15-16	1(a)	Special Treasury, Khurda	Smt. Nirupama Mishra W/o Late Udayanath Mihsra	524381	11,085.00
12	53/15-16	1(e)(ii)	District Treasury, Angul	Smt. Bini Devi	S/C/ 043017	14,094.00
13	63/15-16	1(c)	District Treasury, Kalahandi	Smt. Saraswati Nayak W/o Late Dhruva Ch. Nayak	15823 A(F)	4,576.00
14	72/15-16	1(a)(i)	Sub-Treasury, Hindol	Smt. Sarama Pradhan W/o Late Bidyadhar Pradhan	15573 A(F)	2,90,110.00
		(ii)	Sub-Treasury, Hindol	Smt. Indumati Pradhan W/o Late Abhiram Pradhan	42275 A(F)	1,50,076.00
		(iii)	Sub-Treasury, Hindol	Smt. Pramila Samal W/o Late Anirudha Samal	380902	36,536.00
15	74/15-16	1(b)	Sub-Treasury, Buguda	Smt. Sarojini Jena W/o Late Abhimanyu Jena	537602	906.00
16	78/15-16	1(i)	Sub-Treasury, Basudevpur	Smt. Manorama Nayak	12068 A(F)	42,395.00
17	80/15-16	1(c)	Sub-Treasury, Tihidi	Smt. Banalata Behera	54076 S(F)	16,313.00
		(e)	Sub-Treasury, Tihidi	i) Smt. Kumudini Das	11763 A(F)	56,098.00
				ii) Smt. Pramila Mahalik	57740 A/F	49,806.00
				iii) Smt. Arati Panigarhi	48302 S(F)	67,253.00
iv) Smt. Lailatun Bibi	12365 A(F)			1,14,287.00		
18	85/15-16	1(xx)(b)	District Treasury, Bhadrak	Smt. Malati Mahalik W/o Late G.C. Mahalik	S/010549/ 2003	42,823.00
19	91/15-16	1(i)	Sub-Treasury, Tirtol	Smt. Damayanti Acharya	14452 A(F)	1,55,698.00
20	92/15-16	1(vii)	District Treasury, Kendrapara	Smt. Snehelata Lenka	15531	16,512.00

21	96/15-16	1(x)	Sub-Treasury, Karanja	Smt. Bali Mohali	402504 S(F)	70,961.00
22	98/15-16	1(c)	Sub-Treasury, Rairangpur	Smt. Pama Majhi	52725 S(F)	1,475.00
Total:						Rs14,70,674.00
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(D) Excess payment due to miscellaneous reasons: -

Sl No	I. R. No	Para	Treasury	Pensioner	PPO No.	Amount (Rs.)	Remarks
1	01/ 15-16	1(A) (i)	Sub-Treasury, Narasinghpur	Smt. Bimala Sahu W/o Late Premananda Sahu	51694 0	19,707.00	Non deduction of Provisional commuted Pension.
2	04/ 15-16	1(iii)	Sub-Treasury, Tangi	Sudarsan Mishra	51955 3	6727.00	Irregular Payment of Pension for 05/2014
		(iv)	Sub-Treasury, Tangi	Trinath Barik	10401 9	151.00	Irregular Payment of Pension for 03/2015
		(v)	Sub-Treasury, Tangi	Arjuna Barik	10319 0	363.00	Irregular Payment of Pension for 02/2013
		(vi)	Sub-Treasury, Tangi	Umesh Ch. Samantaray	53792 2	3012.00	Less deduction of Provisional Pension
		(vii)	Sub-Treasury, Tangi	Harmohan Routray	52351 0	2000.00	Less deduction of Provisional Pension
		(viii)	Sub-Treasury, Tangi	Madhav Tarai	52502 1	6.00	Less deduction of Provisional Pension
3	05/ 15-16	1(a)	Sub-Treasury, Tigiria	Kumari Litarani Mohanty, D/o Late Rajkishore Mohanty	47866 S(F)	2,33,853.00	Payment of Family Pension beyond authorization period.
4	07/ 15-16	1(i)	District Treasury, Khurda	Smt. Pramilabala Mohanty	36537 5	36,802.00	Irregular payment of T.I. on Family Pension.
		(ii)	District Treasury, Khurda	Smt. Pramila Pattanaik	53666 1	25.00	Irregular Payment of Pension for the month of 03/2015
5	09/ 15-16	1(b)	Sub-Treasury, Mahanga	Smt. Icchamani Bewa W/o Late Upendra Mohapatra	11704 S(F)	12,817.00	Early sanction of additional pension
6	12/ 15-16	1(c)	District Treasury, Cuttack	Rambhe Dei	38348 3	22,656.00	Grant of T.I beyond additional rate
7	14/ 15-16	1(e)	District Treasury, Malkangiri	Bhima Prusty	10128 5	50,884.00	Less deduction of Provisional Pension
		(f)	District Treasury, Malkangiri	Santoshi Khondepani, W/o Late Bhasker Khondepani	52437 6	480.00	Less deduction of Provisional Family Pension
		(g)	District Treasury, Malkangiri	Bamdev Kalash	96352	100.00	Non recovery of excess payment of CVP
8	18/ 15-16	1(b)	Sub-Treasury, Anandapur	i) Gouri Sah W/o Late Baishnab Sa	35582 S(F)	11,886.00	Early grant of

				ii) Indu Dei W/o Late Raghunath Behera	45654	8,400.00	additional family pension
9	21/ 15-16	1(a)	District Treasury, Nuapada	Shivratenlal Mishra	100374	16,499.00	Non deduction of commuted portion of Pension
10	22/ 15-16	1(i)	Sub-Treasury, Sohela	Smt. Bisekha Sahu	21938	420.00	Irregular payment of enhanced T.I.
		(ii)	Sub-Treasury, Sohela	Bansidhar Mishra	3144	9,315.00	Irregular payment of additional pension
11	24/15-16	1(a)	Sub-Treasury, Barbil	Smt. Jena Nayak, W/o Late R.C Khandayat	54567	23,853.00	Grant of T.I. beyond additional rate.
12	25/ 15-16	1(a)	District Treasury, Jharsuguda	Badai Ku. Mohapatra	528627	1,404.00	Double drawal of T.I. on pension
13	27/ 15-16	1(a)	Sub-Treasury, Lakhanpur	i) Ashok Ku. Behera	102908	41,364.00	Less adjusted of Provisional pension.
				ii) Ranjit Biswal	102907	41,364.00	
14	28/ 15-16	1(a)	Sub-Treasury, Nilagiri	Surendranath Nayak	538813	3,920.00	Less adjusted of Provisional pension
15	29/ 15-16	1(a)	District Treasury, Baragarh	Byomkesh Pradhan	526452	8,486.00	Less adjusted of Provisional pension
		(h) (i)	District Treasury, Baragarh	R.K. Meher	527001	1,963.00	Irregular reduction of commuted in the month of 09/2014
16	31/ 15-16	1(A)	Sub-Treasury, Jeleswar	Dr. Pradosh Ku. Mohapatra	532328	6,819.00	Less adjusted of Provisional pension
17	32/ 15-16	1(a)	Sub-Treasury, Bhogari	Amiya Ku. Jena	325362	494.00	Early restriction of commuted portion
18	33/ 15-16	1(i)	Sub-Treasury, Tusura	Jagannath Samal	103241	67,000.00	Non deduction of Provisional DCRG
19	35/ 15-16	1(a)	District Treasury, Bolangir	Smt. Purnami Bhoi W/o Late T.C Bhoi	519859	3,632.00	Less deduction of family pension
		(b)	District Treasury, Bolangir	Smt. Suchitra W/o Late Brajayudha Jal	526377	4,947.00	Less deduction of Provisional family pension
20	36/ 15-16	1(i) (a)	Sub-Treasury, Patnagarh	Mukunda Meher	103808	6,420.00	Less deduction of Provisional Pension
		(ii)	Sub-Treasury, Patnagarh	Pramod Sahoo	102122	18,000.00	Less deduction of Provisional Pension
21	37/ 15-16	1(a)	Special Treasury, Berhampur	Sudarsan Patra	539673	26,592.00	Less deduction of Provisional Pension
22	39/ 15-16	1(a)	Special Treasury, Jajpur Road	Krushna Ch. Mohanty	538509	1,170.00	Less deduction of Provisional Pension
		(b)	Special Treasury, Jajpur Road	Nrusingh Charan Rath	642029	11,875.00	Non adjusted of Provisional Pension
23	40/ 15-16	1(c)	Sub-Treasury,	Smt. Gitarani Sethy	50531	20,740.00	Inconsistent Payment

			Satyabadi	W/o Late Golak Bihari Sethy	S(F)		of Family Pension.
		(e)	Sub-Treasury, Satyabadi	Taramani Mishra	24875	3,325	Irregular grant of additional Pension
		(f)	Sub-Treasury, Satyabadi	Sadasiva Mishra	532093	2,674	Less adjustment of Provisional Pension
		(g)	Sub-Treasury, Satyabadi	Trailokyanath Panigarhi	101538	2,308	Double Drawal of T.I
24	42/ 15-16	1(a)	Sub-Treasury, Kokatpur	Isvar Ch. Misra	534548	3,190.00	Less adjusted of Provisional Pension
25	43/ 15-16	1(i)	Sub-Treasury, Rairakhol	Smt. Sukumari Pradhan	46703 S(F)	6,762.00	Early commencement of additional family pension
26	44/ 15-16	1(a)	District Treasury, Sambalpur	Smt. Rampriya Bagarty	534652	1,785.00	Less adjusted of Provisional Pension
		(b)	District Treasury, Sambalpur	Smt. Indumati Dora	31550	2,114.00	Early commencement of additional family pension
		(f)(2)(i)	District Treasury, Sambalpur	Kanhu Ch. Routray	S/6523/77	1,71,067.00	Excess payment of military pension
		(f)(2)(ii)	District Treasury, Sambalpur	Dahru Baral	S/C/25137/85	32.00	Irregular payment of differential pension
27	45/ 15-16	1(a)	District Treasury, Sonapur	Rama Chandra Hota	533078	9,519.00	Less deduction of Provisional Pension
28	46/ 15-16	1(b)(i)	Sub-Treasury, Burla	Surendra Ku. Pradhan	535495	270.00	Less deduction of Provisional Pension
29	52/ 15-16	1(b)	Special Treasury-II, Khurda	Smt. Apsara Mohapatra	36812	2,968.00	Payment of additional Family Pension at higher rate
30	53/ 15-16	1(b)	District Treasury, Angul	Goura Chandra Pradhan	538835	3,972.00	Less deduction of Provisional Pension
		(c)	District Treasury, Angul	Durga Charan Nanda	106192	337.00	Irregular payment of pension in the month of 07/2015
		(d)	District Treasury, Angul	Lochan Parida	106318	65.00	Irregular payment of pension in the month of 07/2015
		(e)(i)	District Treasury, Angul	Panchanan Sethy	S/52653	1,15,454.00	Irregular fixation of pension
		(e)(ii)	District Treasury, Angul	Brahmananda Dehury	S/C/3895	1,15,454.00	Irregular fixation of pension
31	54/ 15-16	1(a)	District Treasury, Kandhamal	Ranjan Ku. Palit	527778	9,000.00	Non adjusted of Provisional Pension
		(c)	District Treasury, Kandhamal	Prafulla Ku. Baliarsingh	525733	90.00	Less deduction of Provisional Pension

32	58/ 15-16	1(b)	Sub-Treasury, Samal	Biswamohan Rout	10261 9	101.00	Irregular payment of pension in 02/2015
33	59/ 15-16	1(i) (a)	Special Treasury, Panposh	Smt. Teresa Mint W/o Late Alois Mint	16019 A(F)	24,360.00	Less deduction of Provisional Pension
		(ii)	Special Treasury, Panposh	Smt. Kamini Sahu	10021 1	1,013.00	Irregular deduction of commutation
		(iii)	Special Treasury, Panposh	Sunil Ku. Ekka, S/o Late Dhaneswar Ekka	52811 9	56,715.00	Irregular payment of Family Pension after employment
		(iv)	Special Treasury, Panposh	Pradip Ku. Barik	50417 9	58,291.00	Irregular payment of T.I. on pension.
34	63/ 15-16	1(a)	District Treasury, Kalahandi	Kumari Padmini Nayak D/o Late Sridhar Nayak	54765 S(F)	2,66,656.00	Irregular payment of Family Pension
		(b)	District Treasury, Kalahandi	Smt. Saraswati Nayak, W/o Late Dhruva Ch. Nayak	15823 A(F)	27,188.00	Non deduction of commuted portion from LTA Pension
35	67/ 15-16	1(a)	Sub-Treasury, Junagarh	Surendra Ku. Naik	53494 9	8,747.00	Irregular payment of T.I on pension
36	71/ 15-16	1(a)	District Treasury, Mayurbhanja	Smt. Harapriya Patro	53945 5	2,000.00	Less deduction of Provisional Pension
37	72/ 15-16	1(b)	Sub-Treasury, Hindol	Umesh Ch. Acharya	53202 4	15,400.00	Non deduction of commuted portion
		(c)	Sub-Treasury, Hindol	i) Phul Pal W/o Late Narendra Pal	55135 S(F)	8,400.00	Early grant of additional Family Pension
				ii) Dhobani Bewa, W/o Late Trilochan Das	18600 S(F)	6,762.00	Early grant of additional Family Pension
(e)	Sub-Treasury, Hindol	Kabiraj Padhi	10685 8	18,286.00	Less adjusted of Provisional Pension		
38	73/ 15-16	1(a)	Sub-Treasury, Khallikote	Smt. Sabita Das	89567	15,926.00	Less adjusted of Provisional Pension
39	75/15-16	1(a)	Sub-Treasury, Hinjalicut	Dandapani Nayak	10360 3	7,296.00	Payment of T.I at higher rate
40	80/15-16	1(a)	Sub-Treasury, Tihidi	Rama Chandra Behera	52105 8	20,311.00	Less deduction of Provisional Pension
		(d)	Sub-Treasury, Tihidi	Smt. Kunjalata Jena, W/o Late M. Jena	52010 0	10,060.00	Less deduction of Provisional Pension
41	83/15-16	1(i)	Sub-Treasury, Balikuda	Balaram Tripathy	52121 1	5,241.00	Less deduction of Provisional Pension
42	84/15-16	1(i)	District Treasury, Jagatsinghpur	Sk. Riajuddin	53717 0	1,509.00	Less deduction of Provisional Pension
		(ii)	District Treasury, Jagatsinghpur	Sukadev Tripathy	54329 7	13,391.00	Less deduction of Provisional Pension

		(iii)	District Treasury, Jagatsinghpur	Akshyay Ku. Nayak	541423	630.00	Less deduction of Provisional Pension
		(vi)	District Treasury, Jagatsinghpur	Smt. Renuka Nayak	539721	1,67,217.00	Less deduction of Provisional Pension and non recovery of commutation
43	85/15-16	1(i)	District Treasury, Bhadrak	Bhagaban Prasad Das	536764	1,59,637.00	Non adjusted of Provisional DCRG
		(ii)	District Treasury, Bhadrak	Chittaranjan Jena	532648	3,012.00	Less deduction of Provisional Pension
		(viii)	District Treasury, Bhadrak	Niranjan Barik	536694	15,455.00	Less deduction of Provisional Pension
		(x)	District Treasury, Bhadrak	Bishnu Mohan Barik	525508	50.00	Less deduction of Provisional Pension
		(xx)(d)(i)	District Treasury, Bhadrak	Manoj Ku. Mohapatra	S/067402/2008	2,66,464.00	Excess payment of Disability element of pension
44	86/15-16	1(i)	District Treasury, Deogarh	Smt. Suka Kisan	528927	90.00	Less adjusted of Provisional Family Pension
		(iii)	District Treasury, Deogarh	Gopal Mahanadia	544959	11,750.00	Non adjusted of commutation
		(vii)	District Treasury, Deogarh	Libnuss Xess	531987	2,997.00	Irregular payment of pension from 02/2015
45	88/15-16	1(b)	District Treasury, Rayagada	Srana Melaka	105852	10,700.00	Less adjusted of Provisional Pension
46	90/15-16	1(a)	Sub-Treasury, Padampur	Niranjan Rana	540008	1,000.00	Double drawal of T.I. on pension
47	91/15-16	1(iii)	Sub-Treasury, Tirtol	Sayat Talet Sheeven W/o Late Sk. Nusrat Hussain	160623	1,83,932.00	Non adjusted of entire provisional DCRG
		(iv)	Sub-Treasury, Tirtol	Smt. Ramamani Dash	15587A(F)	593.00	Irregular payment of Family Pension during the month from 02/2015 to 06/2015
48	92/15-16	1(i)	District Treasury, Kendrapara	Ramesh Chandra Meelik	545469	840.00	Irregular payment of pension from 11/2015
		(ii)	District Treasury, Kendrapara	Kulamani Rout	544920	2,676.00	Irregular payment of pension from 11/2015
		(iii)	District Treasury, Kendrapara	Adikanda Sethy	545886	1,312.00	Irregular payment of pension from 11/2015

		(vi)	District Treasury, Kendrapara	Gangesh Chandra Pradhan	545819	1,380.00	Irregular payment of pension from 11/2015
49	96/15-16	1(i)	Sub-Treasury, Karanjia	Dhruba Das H/o Late Saraswati DeH	525391	1,00,210.00	Non adjusted of provisional DCRG
		(vii)	Sub-Treasury, Karanjia	Smt. Labanyabati Mohanta W/o Late Gopinath Mohanta	15970A(F)	4,925.00	Irregular payment of additional Family Pension
		(ix)	Sub-Treasury, Karanjia	Smt. Pramila Behera	63582A(F)	816.00	Non recovery of balance amount of excess payment
50	97/15-16	1(vi)	Sub-Treasury, Marsaghai	B.D. Rout	529161	127.00	Irregular payment of pension from 09/2014
51	98/15-16	1(a)	Sub-Treasury, Rairangpur	Haradhan Soren	536370	18,430.00	Less deduction of Provisional Pension
		(i)	Sub-Treasury, Rairangpur	Suresh Chandra Mohanty	107501	1,862.00	Irregularities Payment of Pension for 11/2015
Total: -						Rs.29,17,290.00	

APPENDIX-IV

Undrawn Pension /unauthorized retention of closed PPOs

Sl. No	I.R No.	Paras	Try/Spl Try / Sub-Try	Name of Pensioners	PPO No.	Undrawn Pension since
1	22/15-16	1(iv)	Sub-Treasury, Sohela	Sri R S Sahu	16554/97	01.02.2005
				Smt. D Nayak	1364 AF/138	30.08.2008
				Smt. S Bhoi	5932 AF/154	02.09.2010
				Smt. B B Acharya	34278 SF/168	03.05.2007
				Sri M Naik	315324/99	02.01.2006
				Smt. H Saraf	10605 P/155	05.10.2009

APPENDIX-V**Huge retention of Stamps/Unserviceable/Un-used/Damaged Stamps**

Sl. No.	Inspection Report No	Treasury Name	Unused/ Damaged	Total value of stamps
1	01/15-16	Sub-Treasury, Narasinghpur	Rs.3,600.00	Rs.62,01,394.00
2	02/15-16	Sub-Treasury, Baramba	Rs.1,300.00	Rs.1,46,52,803.00
3	05/15-16	Sub-Treasury, Tigiria	Rs.1,72,400.00	Rs.92,74,916.00
4	06/15-16	Sub-Treasury, Athagarh	Rs.1,71,900.00	Rs.2,37,76,754.00
5	07/15-16	District Treasury, Khurda	Rs.7,28,56,135.00	Rs.1,50,21,74,779.00
6	12/15-16	District Treasury, Cuttack	Rs.25,39,135.00	Rs.49,15,00,741.00
7	13/15-16	District Treasury, Koraput	Rs.70,140.00	Rs.13,04,86,231.00
8	14/15-16	District Treasury, Malkangiri	Rs.6,60,407.00	Rs.6,76,66,775.00
9	15/15-16	Sub-Treasury, Balimela	Rs.0.00	Rs.7,54,523.00
10	16/15-16	Sub-Treasury, Borigumma	Rs.0.00	Rs.1,06,92,015.00
11	17/15-16	Special Treasury, Cuttack	Rs.10,56,735.00	Rs.2,94,87,421.00
12	18/15-16	Sub-Treasury, Anandpur	Rs.11,600.00	Rs.10,83,21,831.00
13	19/15-16	District Treasury, Nawarangpur	Rs.59,999.20	Rs.4,77,61,702.00
14	20/15-16	District Treasury, Keonjhar	Rs.58,28,495.00	Rs.29,97,28,220.00
15	21/15-16	District Treasury, Nuapada	Rs.23,000.00	Rs.11,85,28,330.00
16	24/15-16	Sub-Treasury, Barbil	Rs.16,000.00	Rs.4,26,49,294.00
17	25/15-16	District Treasury, Jharsuguda	Rs.48,43,098.00	Rs.25,70,93,024.00
18	26/15-16	District Treasury, Balasore	Rs.1,28,68,425.00	Rs.72,95,55,645.00
19	28/15-16	Sub-Treasury, Nilagiri	Rs.0.00	Rs.3,79,58,826.00
20	29/15-16	District Treasury, Bargarh	Rs.46,589.00	Rs.33,65,01,121.00
21	31/15-16	Sub-Treasury, Jaleswar	Rs.0.00	Rs.1,79,29,216.00
22	34/15-16	Sub-Treasury, Kantabanji	Rs.0.00	Rs.2,53,26,997.00
23	35/15-16	District Treasury, Bolangir	Rs.29,76,598.00	Rs.17,65,04,395.00
24	36/15-16	Sub-Treasury, Patnagarh	Rs.22,84,783.00	Rs.1,24,25,658.00
25	37/15-16	Special Treasury, Berhampur	Rs.58,60,840.00	Rs.53,53,26,496.00
26	39/15-16	Special Treasury, Jajpur Road	Rs.9,41,004.00	Rs.16,49,43,690.00
27	43/15-16	Sub-Treasury, Rairakhal	Rs.0.00	Rs.1,41,84,042.00

28	44/15-16	District Treasury, Sambalpur	Rs.79,07,097.00	Rs.12,18,65,382.00
29	45/15-16	District Treasury, Sonapur	Rs.7,03,384.00	Rs.5,75,48,111.00
30	48/15-16	District Treasury, Puri	Rs.1,27,91,320.00	Rs.27,24,75,028.00
31	49/15-16	Sub-Treasury, Banki	Rs.11,600.00	Rs.1,82,27,339.00
32	50/15-16	District Treasury, Jajpur	Rs.9,19,488.00	Rs.20,28,57,986.00
33	52/15-16	Special Treasury, Khurda	Rs.91,31,986.00	Rs.12,26,33,170.00
34	53/15-16	District Treasury, Angul	Rs.8,92,360.00	Rs.31,26,32,238.00
35	54/15-16	District Treasury, Kandhamal	Rs.7,66,522.00	Rs.2,11,88,376.00
36	56/15-16	District Treasury, Boudh	Rs. 26,700.00	Rs.6,75,49,155.00
37	59/15-16	Special Treasury, Panposh	Rs.1,73,39,670.00	Rs.59,04,89,387.00
38	61/15-16	District Treasury, Sundargarh	Rs.39,65,133.00	Rs.18,43,98,017.00
39	63/15-16	District Treasury, Kalahandi	Rs.61,132.00	Rs.25,01,72,309.00
40	69/15-16	District Treasury, Dhenkanal	Rs.16,89,722.00	Rs.18,81,07,700.00
41	71/15-16	District Treasury, Mayurbhanja	Rs.12,50,41,835.00	Rs.31,60,50,163.00
42	72/15-16	Sub-Treasury, Hindol	Rs.10,447.00	Rs.3,12,80,288.00
43	82/15-16	District Treasury, Chhatrapur	Rs.26,56,110.00	Rs.11,87,66,632.00
44	84/15-16	District Treasury, Jagatsinghpur	Rs.3,36,960.00	Rs.13,68,53,395.00
45	85/15-16	District Treasury, Bhadrak	Rs.11,54,540.00	Rs.28,95,16,158.00
46	86/15-16	District Treasury, Deogarh	Rs.5,550.00	Rs.6,80,87,589.00
47	87/15-16	District Treasury, Gajapati, Paralakhemundi	Rs.28,46,616.00	Rs.7,16,67,732.00
48	88/15-16	District Treasury, Rayagada	Rs. 1,08,76,928.00	Rs.23,83,28,369.00
49	89/15-16	Sub-Treasury, Bisam Cuttack	Rs.44,481.00	Rs.19,78,281.00
50	92/15-16	District Treasury, Kendrapara	Rs.12,185.00	Rs.16,16,00,837.00
51	93/15-16	Sub-Treasury, Ranpur	Rs.2,72,971.00	Rs.89,46,787.00
52	94/15-16	Sub-Treasury, Daspalla	Rs.2,72,971.00	Rs.2,80,15,565.00
53	95/15-16	Special Treasury, Jeypore	Rs.97,01,283.00	Rs.10,54,79,973.00
54	96/15-16	Sub-Treasury, Karanjia	Rs.1050.00	Rs.3,20,15,602.00
55	98/15-16	Sub-Treasury, Rairangpur	---	Rs.6,25,68,295.00
56	101/15-16	District Treasury, Nayagarh	Rs.3600.00	Rs.16,18,30,843.00
Total:-			Rs.36,80,80,776.00	Rs.9,45,45,37,546.00

APPENDIX – VI

Safety Certificate not obtained

Sl. No.	I.R No.	Paras	Dist Try/Spl Try/Sub-Try.
1	01/15-16	2(a)	Sub-Treasury, Narasinghpur
2	02/15-16	2(a)	Sub-Treasury, Badamba
3	05/15-16	2(a)	Sub-Treasury, Tigiria
4	12/15-16	2(b)	District Treasury, Cuttack
5	14/15-16	2(c)	District Treasury, Malkangiri
6	15/15-16	2(a)	Sub-Treasury, Balimela
7	18/15-16	2(a)	Sub-Treasury, Anandapur
8	43/15-16	2(b)	Sub-Treasury, Rairakhol
9	46/15-16	2(a)	Sub-Treasury, Burla
10	86/15-16	2(d)	District Treasury, Deogarh
11	93/15-16	2(a)	Sub-Treasury, Ranpur
12	96/15-16	2(b)	Sub-Treasury, Karanjia
13	98/15-16	2(b)	Sub-Treasury, Rairangpur
14	101/15-16	2(v)	District Treasury, Nayagarh

APPENDIX – VII

Rolling of unutilized fund under 8443-Civil Deposit-800- Other Deposit

Sl. No.	Inspection Report No	Treasury Name	Balance
1	07/15-16	District Treasury, Khurda	Rs.61,68,39,163.00
2	10/15-16	Sub-Treasury, Niali	Rs.18,291.00
3	11/15-16	Sub-Treasury, Dabugaon	Rs.32,824.00
4	14/15-16	District Treasury, Malkangiri	Rs.12,87,098.00
5	15/15-16	Sub-Treasury, Balimela	Rs.67,323.00
6	16/15-16	Sub-Treasury, Borigumma	Rs.16,626.00
7	17/15-16	Special Treasury, Cuttack	Rs.8,70,90,506.00
8	19/15-16	District Treasury, Nawarangpur	Rs.1,37,68,991.00
9	20/15-16	District Treasury, Keonjhar	Rs.97,374.00
10	21/15-16	District Treasury, Nuapada	Rs.1,74,59,095.00
11	22/15-16	Sub-Treasury, Sohela	Rs.1,17,408.00
12	25/15-16	District Treasury, Jharsuguda	Rs.1,00,500.00
13	26/15-16	District Treasury, Balasore	Rs.1,92,01,291.00
14	27/15-16	Sub-Treasury, Lakhanpur	Rs.1,959.00
15	28/15-16	Sub-Treasury, Nilagiri	Rs.8,900.00
16	29/15-16	District Treasury, Bargarh	Rs.48,15,090.00
17	30/15-16	Sub-Treasury, Basta	Rs.82,000.00
18	35/15-16	District Treasury, Bolangir	Rs.53,75,576.00
19	39/15-16	Special Treasury, Jajpur Road	Rs.8,43,100.00
20	43/15-16	Sub-Treasury, Rairakhol	Rs.2,11,828.00
21	44/15-16	District Treasury, Sambalpur	Rs.6,98,27,405.00
22	45/15-16	District Treasury, Sonepur	Rs.47,25,360.00
23	48/15-16	District Treasury, Puri	Rs.39,56,000.00
24	49/15-16	Sub-Treasury, Banki	Rs.4,17,796.00
25	50/15-16	District Treasury, Jajpur	Rs.53,49,044.00
26	53/15-16	District Treasury, Angul	Rs.2,40,60,930.00
27	52/15-16	Special Treasury, Khurda	Rs.12,55,023.00
28	56/15-16	District Treasury, Boudh	Rs.1,81,15,608.00
29	59/15-16	Special Treasury, Panposh	Rs.2,96,82,436.00
30	60/15-16	Sub-Treasury, Koira	Rs.69,564.00
31	61/15-16	District Treasury, Sundargarh	Rs.77,41,378.00
32	70/15-16	Sub-Treasury, Bahalda	Rs.29,578.00
33	71/15-16	District Treasury, Mayurbhanja	Rs.1,23,80,924.00
34	82/15-16	District Treasury, Ganjam, Chhatrapur	Rs.31,200.00
35	83/15-16	Sub-Treasury, Balikuda	Rs.53.00
36	85/15-16	District Treasury, Bhadrak	Rs.39,319.00
37	96/15-16	Sub-Treasury, Karanja	Rs.1,38,23,875.00
-		Total:	Rs.95,89,40,436.00
			0

APPENDIX – VIII

Delay in Issue of CTR/CTI

Sl. No.	I.R No.	Paras	Dist Try/Spl Try
1	07/15-16	08	District Treasury, Khurda
2	12/15-16	06	District Treasury, Cuttack
3	13/15-16	06	District Treasury, Koraput
4	14/15-16	08	District Treasury, Malkangiri
5	19/15-16	06	District Treasury, Nabrangpur
6	20/15-16	07	District Treasury, Keonjhar
7	21/15-16	06	District Treasury, Nuapada
8	29/15-16	07	District Treasury, Bargarh
9	35/15-16	07	District Treasury, Bolangir
10	37/15-16	07	Special Treasury, Berhampur
11	44/15-16	06	District Treasury, Sambalpur
12	45/15-16	06	District Treasury, Sonapur
13	48/15-16	09	District Treasury, Puri
14	50/15-16	09	District Treasury, Jajpur
15	52/15-16	12	Special Treasury, Khurda
16	54/15-16	07	District Treasury, Kandhamal
17	56/15-16	06	District Treasury, Boudh
18	59/15-16	07	Special Treasury, Panposh
19	61/15-16	06	District Treasury, Sundargarh
20	62/15-16	05	Special Treasury No.-I Bhubaneswar
21	63/15-16	06	District Treasury, Kalahandi
22	69/15-16	05	District Treasury, Dhenkanal
23	71/15-16	07	District Treasury, Mayurbhanja
24	82/15-16	08	District Treasury, Chhatrapur
25	84/15-16	05	District Treasury, Jagatsinghpur
26	85/15-16	06	District Treasury, Bhadrak
27	86/15-16	06	District Treasury, Deogarh
28	88/15-16	07	District Treasury, Rayagada
29	92/15-16	05	District Treasury, Kendrapara
30	95/15-16	08	Special Treasury, Jeypore
31	101/15-16	06	District Treasury, Nayagarh

Appendix-IX

Irregular honouring of A.C Bill.

Sl. No.	I.R No.	Para No.	Dist. Try/Spl. Try	Bill No/date	No. of AC Bills	Value (In Rs.)
1	07/15-16	07	District Treasury, Khurda	240-243/2014-15 03.09.2014	04	2,00,000.00
2	14/15-16	07	District Treasury, Malkangiri	5-9/06.04.2015	05	1,50,000.00
3	18/15-16	05	Sub-Treasury, Anandapur	21-26/05.05.2014	06	1,78,057.00
4	19/15-16	05	District Treasury, Nabarangpur	14-21/16.04.2015	08	2,40,000.00
5	20/15-16	05	District Treasury, Keonjhar	119-140/ 05.08.2014	25	12,50,000.00
6	21/15-16	05	District Treasury, Nuapada	57-62/07.08.2014	06	1,80,000.00
7	22/15-16	05	Sub-Treasury, Sohela	40-42/18.07.2014	03	90,000.00
8	25/15-16	06	District Treasury, Jharsuguda	781/02.04.2015	08	2,40,000.00
9	29/15-16	06	District Treasury, Bargarh	210-221/2014-15	12	3,60,000.00
10	31/15-16	07	Sub-Treasury, Jaleswar	19-23/06.05.2015	05	1,50,000.00
11	35/15-16	06	District Treasury, Bolangir	140-152 & 154-156/ 2014-15	16	4,80,000.00
12	44/15-16	05	District Treasury, Sambalpur	34-36/06.05.2015	03	3,00,000.00
13	48/15-16	10	District Treasury, Puri	307-340/04.03.2015	34	17,00,000.00
14	50/15-16	10	District Treasury, Jajpur	06.04.2015	10	3,00,000.00
15	53/15-16	05	District Treasury, Angul	20.01.2015	03	1,50,000.00
16	56/15-16	08	District Treasury, Boudh	145 to 152/04.10.2015	08	2,40,000.00
17	59/15-16	06	Special Treasury, Panposh	374-376 & 380-384/ 07.03.2015	08	2,40,000.00
18	61/15-16	05	District Treasury, Sundargarh	51-57/16.05.2015	07	2,10,000.00

19	68/15-16	05	Sub-Treasury, M. Rampur	103-106 & 109-112/13.03.2015	08	2,21,122.00
20	71/15-16	06	District Treasury, Mayurbhanja	314-315/2014-15	02	60,000.00
21	86/15-16	09	District Treasury, Bhadrak	114-117/17.07.2015	04	1,20,000.00
22	87/15-16	11	District Treasury, Gajapati	4-10/01.04.2015	07	2,10,000.00
23	92/15-16	06	District Treasury, Kendrapara	7-8/05.04.2015	02	60,000.00
24	93/15-16	07	Sub-Treasury, Ranpur	75-84/10.11.2014	10	2,73,665.00
25	94/15-16	05	Sub-Treasury, Daspalla	19-22/03.05.2015	04	65,124.00
26	95/15-16	06	Special Treasury, Jeypore	189-192/23.12.2015	04	1,20,000.00
27	96/15-16	05	Sub-Treasury, Karanjia	169-177/30.11.2015	09	2,70,000.00
28	98/15-16	05	Sub-Treasury, Rairangpur	64-67 & 78-82/28.08.2014	09	2,70,000.00
29	101/15-16	04	District Treasury, Nayagarh	11.02.2016	02	60,000.00

APPENDIX – X**Delay in rendition of LIC Premium Schedules**

Sl. No.	I.R No.	Paras	Dist Try/Spl Try	Month	Actual date of submission (Letter No/Date)	No of days delayed
1	07/15-16	09	District Treasury, Khurda	12/2014	27.01.2015	12 days
2	13/15-16	07	District Treasury, Koraput	07/2014	20.08.2014	05 days
3	14/15-16	09	District Treasury, Malkangiri	10/2014	15.12.2014	31 days
4	19/15-16	07	District Treasury, Nabrangpur	06/2014	22.07.2014	07 days
5	21/15-16	07	District Treasury, Nuapada	10/2014	05.12.2014	20 days
6	29/15-16	08	District Treasury, Bargarh	10/2014	04.02.2015	81 days
7	35/15-16	08	District Treasury, Bolangir	10/2014	29.11.2014	14 days
8	39/15-16	06	Special Treasury, Jajpur	02/2015	13.04.2015	28 days
9	44/15-16	07	District Treasury, Sambalpur	12/2014	13.02.2015	29 days
10	45/15-16	07	District Treasury, Sonepur	11/2014	02.02.2015	49 days
11	48/15-16	07	District Treasury, Puri	03/2015	23.05.2015	38 days
12	50/15-16	15	District Treasury, Jajpur	03/2015	18.04.2015	03 days
13	52/15-16	13	Special Treasury, Khurda	02/2015	02.07.2015	109 days
14	53/15-16	07	District Treasury, Angul	03/2015	22.04.2015	07 days
15	54/15-16	11	District Treasury, Kandhamal	01/2015	24.02.2015	09 days

16	56/15-16	10	District Treasury, Boudh	03/2015	22.04.2015	07 days
17	59/15-16	08	Special Treasury, Panposh	06/2014	15.09.2014	60 days
18	61/15-16	07	District Treasury, Sundargarh	01/2015	03.03.2015	16 days
19	62/15-16	06	Special Treasury No-I, Bhubaneswar	07/2014	01.09.2014	17 days
20	63/15-16	09	District Treasury, Kalahandi	04/2015	06.06.2015	22 days
21	69/15-16	09	District Treasury, Dhenkanal	03/2015	01.05.2015	16 days
22	84/15-16	06	District Treasury, Jagatsinghpur	03/2015	28.04.2015	13 days
23	85/15-16	07	District Treasury, Bhadrak	03/2015	16.06.2015	62 days
24	86/15-16	07	District Treasury, Deogarh	07/2015	14.09.2015	30 days
25	87/15-16	07	District Treasury, Gajapati	01/2015	09.03.2015	22 days
26	88/15-16	11	District Treasury, Rayagada	07/2015	01.09.2015	17 days
27	101/15-16	05	District Treasury, Nayagarh	05/2015	01.09.2015	78 days

APPENDIX – XI**Reconciliation of Court Extracts**

Sl. No.	I.R No.	Paras	Dist Try/Spl Treasury/Sub-Try.
1	01/15-16	4(b)	Sub-Treasury Narasinghpur
2	02/15-16	4(c)	Sub-Treasury, Baramba
3	06/15-16	4(d)	Sub-Treasury, Athagarh,
4	08/15-16	3(e)	Sub-Treasury, Salepur
5	12/15-16	4(c)	District Treasury, Cuttack
6	18/15-16	4(a)	Sub-Treasury, Anandapur
7	20/15-16	4(e)	District Treasury, Keonjhar
8	21/15-16	4(c)	District Treasury, Nuapada
9	24/15-16	4(b)	Sub-Treasury, Barbil
10	25/15-16	4(c)	District Treasury, Jharsuguda
11	26/15-16	4(d)	District Treasury, Balasore
12	28/15-16	4(a)	Sub-Treasury, Nilagiri
13	29/15-16	4(b)	District Treasury, Bargarh
14	31/15-16	4(a)	Sub-Treasury, Jaleswar
15	34/15-16	4(a)	Sub-Treasury, Kantabanji
16	35/15-16	4(b)	District Treasury, Bolangir
17	36/15-16	4(c)	Sub-Treasury, Patnagarh
18	39/15-16	4(c)	Special Treasury, Jajpur
19	43/15-16	4(c)	Sub-Treasury, Rairakhol
20	44/15-16	4(b)	District Treasury, Sambalpur
21	48/15-16	4(c)	District Treasury, Puri
22	49/15-16	4(b)	Sub-Treasury, Banki
23	50/15-16	3(vii)	District Treasury, Jajpur
24	52/15-16	4(b)	Special Treasury, Khurda
25	53/15-16	4(c)	District Treasury, Angul
26	54/15-16	4(c)	District Treasury, Kandhamal
27	55/15-16	3(c)	Sub-Treasury, Daringibadi
28	56/15-16	4(d)	District Treasury, Boudh
29	57/15-16	3(b)	Sub-Treasury, Kantamal

30	59/15-16	4(c)	Special Treasury, Panposh
31	61/15-16	4(b)	District Treasury, Sundargarh
32	62/15-16	3(c)	Special Treasury No.-I, Bhubaneswar
33	63/15-16	4(d)	District Treasury, Kalahandi
34	64/15-16	3(a)	Sub-Treasury, Kesinga
35	66/15-16	3(b)	Sub-Treasury, Jaipatna
36	68/15-16	3(c)	Sub-Treasury, M. Rampur
37	69/15-16	4(b)	District Treasury, Dhenkanal
38	72/15-16	4(b)	Sub-Treasury, Hindol
39	73/15-16	3(c)	Sub-Treasury, Khallikote
40	74/15-16	3(c)	Sub-Treasury, Buguda
41	75/15-16	3(b)	Sub-Treasury, Hinjilicut
42	76/15-16	3(b)	Sub-Treasury, Purusottampur
43	77/15-16	3(c)	Sub-Treasury, Chandabali
44	78/15-16	3(c)	Sub-Treasury, Basudevpur
45	81/15-16	3(b)	Sub-Treasury, Chikiti
46	84/15-16	4(a)	District Treasury, Jagatsinghpur
47	85/15-16	4(b)	District Treasury, Bhadrak
48	86/15-16	4(a)	District Treasury, Deogarh
49	87/15-16	4(b)	District Treasury, Gajapati
50	89/15-16	4(b)	Sub-Treasury, Bisam Cuttack
51	93/15-16	4(b)	Sub-Treasury, Ranpur
52	94/15-16	3(b)	Sub-Treasury, Daspalla
53	95/15-16	4(b)	Special Treasury, Jeypore
54	96/15-16	4(d)	Sub-Treasury, Karanjia
55	98/15-16	4(b)	Sub-Treasury, Rairangpur
56	100/15-16	1(d)	Sub-Treasury, Rajnagar
57	101/15-16	1(f)	District Treasury, Nayagarh

APPENDIX – XII**Annual verification of Valuables deposited in Treasuries**

Sl. No	I.R No.	Paras	Dist Try/Spl Try/Sub-Try.
1	01/15-16	2(f)	Sub-Treasury, Narasinghpur
2	02/15-16	2(e)	Sub-Treasury, Baramba
3	05/15-16	2(e)	Sub-Treasury, Tigiria
4	06/15-16	2(d)	Sub-Treasury, Athagarh
5	07/15-16	2(B)	District Treasury, Khurda
6	12/15-16	2(a)	District Treasury, Cuttack
7	14/15-16	2(e)	District Treasury, Malkangiri
8	17/15-16	2(a)	Special Treasury, Cuttack
9	18/15-16	2(d)	Sub-Treasury, Anandapur
10	20/15-16	2(b)	District Treasury, Keonjhar
11	24/15-16	2(b)	Sub-Treasury, Barbil
12	25/15-16	2(b)	District Treasury, Jharsuguda
13	26/15-16	2(b)	District Treasury, Balasore
14	28/15-16	2(b)	Sub-Treasury, Nilagiri
15	29/15-16	2(e)	District Treasury, Bargarh
16	31/15-16	2(b)	Sub-Treasury, Jaleswar
17	35/15-16	2(d)	District Treasury, Bolangir
18	36/15-16	2(d)	Sub-Treasury, Patnagarh
19	39/15-16	2(c)	Special Treasury, Jajpur
20	43/15-16	2(e)	Sub-Treasury, Rairakhol
21	44/15-16	2(h)	District Treasury, Sambalpur
22	46/15-16	2(c)	Sub-Treasury, Burla
23	48/15-16	2(ii)	District Treasury, Puri
24	49/15-16	2(d)	Sub-Treasury, Banki
25	50/15-16	4(iii)	District Treasury, Jajpur
26	52/15-16	2(ii)	Special Treasury, Khurda
27	53/15-16	2(f)	District Treasury, Angul
28	54/15-16	2(a)(ii)	District Treasury, Kandhamal
29	56/15-16	2(i)	District Treasury, Boudh
30	61/15-16	2(d)	District Treasury, Sundargarh
31	63/15-16	2(a)(i)	District Treasury, Kalahandi

32	67/15-16	3(d)	Sub-Treasury, Junagarh
33	69/15-16	2(ii)	District Treasury, Dhenkanal
34	72/15-16	2(iii)	Sub-Treasury, Hindol
35	82/15-16	2(a)	District Treasury, Chhatrapur
36	84/15-16	2(d)	District Treasury, Jagatsinghpur
37	85/15-16	2(d)	District Treasury, Bhadrak
38	86/15-16	2(c)	District Treasury, Deogarh
39	87/15-16	2(i)	District Treasury, Gajapati
40	88/15-16	2(i)	District Treasury, Rayagada
41	89/15-16	2(iii)	Sub-Treasury, Bisam Cuttack
42	92/15-16	2(e)	District Treasury, Kendrapara
43	96/15-16	2(f)	Sub-Treasury, Karanjia
44	98/15-16	2(e)	Sub-Treasury, Rairangpur
45	101/15-16	2(iv)	District Treasury, Nayagarh

APPENDIX – XIII

Improper maintenance of Issue Register of Book of Treasuries

Sl. No.	I.R No.	Paras	Dist Try/Spl Try/Sub-Try
1	01/15-16	06	Sub-Treasury, Narasinghpur
2	02/15-16	05	Sub-Treasury, Badamba
3	03/15-16	03	Sub-Treasury, Tangi
4	05/15-16	05	Sub-Treasury, Tigiria
5	06/15-16	07	Sub-Treasury, Athagarh
6	10/15-16	06	Sub-Treasury, Niali
7	12/15-16	07	District Treasury, Cuttack
8	13/15-16	08	District Treasury, Koraput
9	15/15-16	06	Sub-Treasury, Balimela
10	18/15-16	06	Sub-Treasury, Anandapur
11	20/15-16	09	District Treasury, Keonjhar
12	21/15-16	08	District Treasury, Nuapada
13	22/15-16	07	Sub-Treasury, Sohela
14	24/15-16	07	Sub-Treasury, Barbil
15	26/15-16	07	District Treasury, Balasore
16	27/15-16	05	Sub-Treasury, Lakhanpur
17	28/15-16	06	Sub-Treasury, Nilagiri
18	29/15-16	09	District Treasury, Bargarh
19	31/15-16	05	Sub-Treasury, Jaleswar
20	32/15-16	03	Sub-Treasury, Bhogarai
21	36/15-16	07	Sub-Treasury, Patnagarh
22	38/15-16	04	Sub-Treasury, Sukinda
23	40/15-16	06	Sub-Treasury, Satyabadi
24	42/15-16	04	Sub-Treasury, Kakatpur
25	43/15-16	07	Sub-Treasury, Rairakhol
26	45/15-16	09	District Treasury, Sonapur
27	49/15-16	05	Sub-Treasury, Banki
28	50/15-16	14	District Treasury, Jajpur
29	51/15-16	06	Special Treasury No.-II, Bhubaneswar
30	52/15-16	07	Special Treasury, Khurda

31	53/15-16	11	District Treasury, Angul
32	54/15-16	08	District Treasury, Kandhamal
33	55/15-16	05	Sub-Treasury, Daringibadi
34	59/15-16	11	Special Treasury, Panposh
35	60/15-16	06	Sub-Treasury, Koira
36	67/15-16	06	Sub-Treasury, Junagarh
37	68/15-16	06	Sub-Treasury, M. Rampur
38	69/15-16	09	District Treasury, Dhenkanal
39	71/15-16	05	District Treasury, Mayurbhanja
40	72/15-16	05	Sub-Treasury, Hindol
41	73/15-16	05	Sub-Treasury, Khallikote
42	75/15-16	04	Sub-Treasury, Hinjilicut
43	82/15-16	06	District Treasury, Ganjam
44	87/15-16	10	District Treasury, Gajapati
45	88/15-16	08	District Treasury, Rayagada
46	89/15-16	06	Sub-Treasury, Bisam Cuttack
47	90/15-16	04	Sub-Treasury, Padampur
48	92/15-16	07	District Treasury, Kendrapara
49	93/15-16	06	Sub-Treasury, Ranpur
50	94/15-16	04	Sub-Treasury, Daspalla
51	95/15-16	05	Special Treasury, Jeypore
52	96/15-16	07	Sub-Treasury, Karanjia
53	98/15-16	06	Sub-Treasury, Rairangpur

APPENDIX – XIV

Improper maintenance of Bill Transit/Token Register

Sl. No.	I.R No.	Paras	Dist Try/Spl Try/Sub Try
1	14/15-16	11	District Treasury, Malkangiri
2	15/15-16	07	Sub-Treasury, Balimela
3	33/15-16	07	Sub-Treasury, Tusura
4	36/15-16	09	Sub-Treasury, Patnagarh
5	43/15-16	09	Sub-Treasury, Rairakhol
6	45/15-16	12	District Treasury, Sonapur
7	46/15-16	04	Sub-Treasury, Rengali
8	59/15-16	12	Special Treasury, Panposh
9	60/15-16	07	Sub-Treasury, Koira
10	79/15-16	08	Sub-Treasury, Binjharpur
11	98/15-16	08	Sub-Treasury, Rairangpur

APPENDIX- XV
(N.P.S. Contribution)

I.R. No.	Para No.	Treasury	Name	Design.	Arrear DA paid	Period of Arrear DA	NPS contribution due but not deducted
44/2015-16	09	District Treasury, Sambalpur	Sri S K Panda	ATO	Rs.4254.00	01/15 to 03/15	Rs.425.00
			Smt. S Sahu	Jr. Cl.	Rs.1578.00	-do-	Rs.158.00
			Sri M M Das	Jr. Cl.	Rs.1530.00	-do-	Rs.153.00
			Sri B Behera	Jr. Cl.	Rs.1530.00	-do-	Rs.153.00
			Smt. M Sahu	Jr. Cl.	Rs.1500.00	-do-	Rs.150.00
			Sri G Kusum	Jr. Cl.	Rs.1440.00	-do-	Rs.144.00
			Sri A Nayak	Jr. Cl.	Rs.1440.00	-do-	Rs.144.00
			Sri T K Gardia	Jr. Cl.	Rs.1440.00	-do-	Rs.144.00
			Sri S K Panigrahi	Jr. Cl.	Rs.1398.00	-do-	Rs.140.00
			Sri N Munda	Jr. Cl.	Rs.1398.00	-do-	Rs.140.00
			Sri T C Kusum	Jr. Cl.	Rs.1398.00	-do-	Rs.140.00
45/2015-16	13	District Treasury, Sonapur	Prajna Paramita Nayak	A.T.O	Rs.4821.00	7/14 to 9/14	Rs.482.00
			Sri Babulu Bishi	Jr. Cl.	Rs.1616.00	-do-	Rs.162.00
53/2015-16	09	District Treasury, Angul	Sr. J.Dehury	Jr. Cl.	Rs.3106.00	07/14 to 9/14	Rs.311.00
			Sri H.B.Das	Jr. Cl.	Rs.3058.00	-do-	Rs.306.00
			Kum. S.Swain	Jr. Cl.	Rs.2998.00	-do-	Rs.300.00
			Smt. N.N.Nayak	Jr. Cl.	Rs.2998.00	-do-	Rs.300.00
			Sri B.K.Gaigaria	Jr. Cl.	Rs.2998.00	-do-	Rs.300.00
			R.C. Chatamba	Jr. Cl.	Rs.2998.00	-do-	Rs.300.00
61/2015-16	09(a)	District Treasury, Sundargarh	Miss U Baa	ATO	Rs.4254.00	01/15 to 03/15	Rs.425.00
			Sri A Toppo	Jr. Cl	Rs.1440.00	-do-	Rs.144.00
			Sri S K Patel	Jr. Cl	Rs.1356.00	-do-	Rs.136.00
			Miss B Agarwal	Jr. Cl	Rs.1153.00	-do-	Rs.115.00
			Miss K Bag	Jr. Cl	Rs.1356.00	-do-	Rs.136.00
			Miss I Kiro	Jr. Cl	Rs.1356.00	-do-	Rs.136.00
			Sri P Sha	Jr. Cl	Rs.1356.00	-do-	Rs.136.00
			Smt. S Pruseth	Peon	Rs.1242.00	-do-	Rs.124.00
70/2015-16	06	Sub-Treasury,	Smt. Sweta Pal	Jr. Cl	Rs.3016.00	01/14 to 04/14	Rs.302.00

		Bahalda	Smt. Sweta Pal	Jr. Cl	Rs.1584.00	07/14 to 09/14	Rs.158.00
			Smt. Sweta Pal	Jr. Cl	Rs.1398.00	07/15 to 09/15	Rs.140.00
71/2015-16	10(b)	District Treasury, Mayurbhanj	D M Sethi	Jr. Cl	Rs.1398.00	01/15 to 03/15	Rs.140.00
			Rashmita Sahoo	Jr. Cl	Rs.1398.00	-do-	Rs.140.00
			D K Patra	Jr. Cl	Rs.1398.00	-do-	Rs.140.00
			Banamali Giri	Jr. Cl	Rs.1398.00	-do-	Rs.140.00
			D K Singh	Jr. Cl	Rs.1398.00	-do-	Rs.140.00
			S K Dash	Jr. Cl	Rs.1398.00	-do-	Rs.140.00
			Bandan Ram	Jr. Cl	Rs.1398.00	-do-	Rs.140.00
83/2015-16	4(a)	Sub-Treasury, Balikuda	R.R. Rout	Jr. Cl	Rs.1320.00	01/15 to 03/15	Rs.132.00
			R,R. Rout	-do-	Rs.1359.00	07/15 to 09/15	Rs.136.00
84/2015-16	07	District Treasury, Jagatsinghpur	Miss D Deshwari	Jr. Cl	Rs.1320.00	01/15 to 03/15	Rs.132.00
			Miss P Pattanaik	Jr. Cl	Rs.1320.00	-do-	Rs.132.00
97/2015-16	04	Sub-Treasury, Marsaghai	Damayanti	Clerk	Rs.2344.00	01/13 to 04/13	Rs.234.00
			Hansada		Rs.2262.00	07/13 to 09/13	Rs.226.00
					Rs.2262.00	01/14 to 03/14	Rs.226.00
					Rs.1632.00	07/14 to 09/14	Rs.163.00
					Rs.1398.00	01/15 to 03/15	Rs.140.00
					Rs.1443.00	07/15 to 09/15	Rs.144.00
98/2015-16	7(ii)	Sub-Treasury, Rairangpur	Miss Manjari Murmu	Jr. Cl	Rs.2262.00	01/14 to 03/14	Rs.226.00
			Miss Manjari Murmu	Jr. Cl	Rs.1632.00	07/14 to 09/14	Rs.163.00
			Miss Manjari Murmu	Jr. Cl	Rs.1398.00	01/15 to 03/15	Rs.140.00
			Miss Manjari Murmu	Jr. Cl	Rs.1443.00	07/15 to 09/15	Rs.144.00
101/2015-16	11(b)	District Treasury, Nayagarh	Mrs. Anita Sahoo	A.T.O	Rs.4254.00	01/15 to 03/15	Rs.425.00
			Mrs Anita Sahoo	A.T.O.	Rs.4257.00	07/15 to 09/15	Rs.426.00
			Sri. Biswa Prakash	Jr. Cl	Rs.1398.00	01/15 to 03/15	Rs.140.00
			Sri. Biswa Prakash	Jr. Cl	Rs.1398.00	07/15 to 09/15	Rs.140.00