



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

**Report on the Annual
Review on the working of
Treasuries in Odisha
2016-2017**

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	Wanting debit vouchers in respect of HBA/MCA.	
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.	
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 due to lack of 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.	
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 drawals.	
3.15	Irregular Parking of 03 Months Old un-credited amount in Suspense Account.	
3.16	Non-deduction of NPS contribution.	
3.17	Miscellaneous irregularities/ Treasury establishment	

ANNEXURE'S

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	Wanting debit vouchers in respect of HBA/MCA.	
Annexure-E(i)	Treasury-wise outstanding A.C Bills for settlement	
Annexure-E(ii)	Year-wise outstanding A.C Bills for settlement	
Annexure-F	Misclassification of DEBIT by the Treasury	
Annexure-G	Outstanding Pension claims from CPAO New Delhi	
Annexure-H	Misclassification/Wanting/Incomplete Challans form Treasury	
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'S

Appendix-I	List of Dist Treasuries / Spl Treasuries / Sub Treasuries inspected during 2016-17	
Appendix-II	List of outstanding IRs and Paras upto the year 2016-2017	
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 in the Treasuries.	
Appendix-VI	Safety Certificate not obtained	
Appendix-VII	Retention of huge balance under 8443-Civil Deposit-800-Civil 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 Extracts	
Appendix-XII	Annual Verification of Valuables deposited in the Treasuries	
Appendix-XIII	Improper maintenance of issue register of Book of Drawal of Treasuries	
Appendix -XIV	Irregular Parking of 3 Months Old un-credited amount in Suspense Account	
Appendix -XV	NPS contribution	

PREFACE

The Annual Review report on the working of the Treasuries in **ODISHA** for the year 2016-17 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 Wanting debit vouchers in respect of HBA/MCA.
- 2.3 AC Bills outstanding for settlement.

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 due to lack of 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 Drawal of Treasuries
- 3.15 Irregular Parking of 03 Months Old un-credited amount in Suspense Account
- 3.16 Non-deduction of NPS contribution

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

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

Principal Accountant General.

Place: Bhubaneswar

Dated:/...../2017.

Report on the Annual Review on the working of Treasuries in ODISHA for the year 2016-17

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 due to lack of proper checks | (Para 3.4) |
| 07. | Stamp Account : huge retention of stamps in the Treasuries | (Para3.6) |
| 08. | Rolling of unutilized funds under 8443- Civil Deposit-800-Other Deposits. | (Para 3.8) |

ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES IN ODISHA FOR THE YEAR 2016-17

PART-I

1. Introductory :

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

On behalf of Govt. of Odisha, all moneys are collected, disbursed and accounted for through the Treasuries and the paramount responsibilities for proper and effective functioning of the system is bestowed upon it. Any failure on part of the Treasuries would undermine the fiscal management of the State. With a view to ensuring proper working of the Treasuries, the Pr. Accountant General (A&E), Odisha conducts regular inspection of the Treasuries every year and brings out an Annual Report summarizing the results of such inspection. The Annual Report on the working of the Treasuries for the year 2016-17 has been prepared incorporating brief analysis of the deficiencies and irregularities noticed during compilation of accounts in the Office of the Pr. Accountant General (A&E), Odisha and those noticed during inspection of the Treasuries.

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

1.2. Organizational set up: -

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

1.3. Staffing position and working atmosphere of Treasuries: -

The position of Treasury personnel during the period from 2012-13 to 2016-17 is as under.

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

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

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

Sl. No.	Name of the Treasury	Sanctioned strength	Men-in position
1	Cuttack	32	24
2	Ganjam	17	12
3	Puri	26	16
4	Mayurbhanj	24	16
5	Koraput	16	09

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

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

Sl. No.	Name of the Treasury	Sanctioned Strength	Men-in Position	Total Volume of work	Volume of work per employee
1	District Treasury, Bolangir	26	16	58017	3236
2	District Treasury, Balasore	33	14	130833	9345
3	Sub-Treasury, Pattamundai	7	6	78002	13000
4	Sub-Treasury, Bhanjanagar	11	07	82505	11786
5	Sub-Treasury, Kashipur	4	1	13532	13532
6	District Treasury, Nuapada	12	11	3718	338

It would be seen from the above table that while the volume of work dealt with by one employee at District treasury, Nuapada was only 338 cases in a year, the corresponding number was as high as 13532 cases at Sub treasury, Kashipur.

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

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

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

1.5 Orissa Treasury Code (OTC): -

The OTC was published in the year 1951 which has been amended from time to time. The last amendment was done in 1990 which has incorporated all the changes up to November 1990. On introduction of iOTMS in 2006-07 and its merger in to iFMS in 2013, many changes have taken place in the style of functioning of the Treasuries. It is felt that the OTC needs a thorough revision to take care of all changes during the year from 1990 to 2016-17 and especially after implementation of iFMS.

Examples of some vital changes are as follows.

- i) Physical movement of vouchers to agency Banks, returns of vouchers with scrolls and accounting in Treasuries on the basis of scrolls have been dispensed with.
- ii) Concept of one Treasury-one Bank norm has been changed to one Treasury-multiple Banks and accordingly RBD schedule format changed.
- iii) Issue of metal tokens has been stopped.
- iv) Failed transaction in e-disbursement is a new concept.

PART –II

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

2.1 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 ₹736.73 lakh during 2016-17, as much as ₹586.32 lakh (79.58 %) 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./Spl. Try	Missing vouchers	Amount (in ₹ Lakhs)
1.	Angul	21	45.45
2.	Cuttack	36	67.11
3.	Cuttack Special	09	39.65
4.	Khurda	08	77.10

5.	Phulabani	16	170.44
6	Puri	19	105.33
7.	Sambalpur	38	81.24
TOTAL		147	586.32

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 2016-17 is shown in **Annexure-‘C’**.

Further, vouchers as old by 2007-08 is outstanding and the aging analysis of outstanding O.B suspense upto 2015-16 is given below.

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

Financial Year	Balance (in ₹)	Items
2007-08	4,812	2
2008-09	1,21,499	4
2009-10	20,220	4
2010-11	35,009	5
2011-12	2,204	1
2012-13	-11,385	2
2013-14	-69,140	1

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 Wanting debit vouchers in respect of HBA/MCA: -

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.

But it was seen that debit vouchers amounting to ₹7,48,198.00 relating to House Building Advance/Motor cycle Advance etc. under major head of account 7610 were not submitted along with the payment schedule as a result of which it is not possible to debit the account of the loanee though expenditure under the said head has been incurred.

The Treasury wise list of wanting vouchers 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 2526 nos. of A.C Bills, amounting to ₹7790 lakh were pending for adjustment till March 2017. 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./Spl. Try	No. of A.C Bills	Outstanding balance (in ₹ Lakh)
1.	Bolangir	321	358.56
2.	Cuttack	237	1192.29
3.	Cuttack Special	11	372.96
4.	Jajpur	43	533.13
5.	Mayurbhanja	159	509.18

The lack of follow-up could be judged from the fact that one long pending A.C Bill relating to Cuttack District Treasury, amounting to ₹62,820/- 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 ₹21.48 lakh pertaining to AEIPF (TPF) during 2016-17 had been booked under 8009-State P.F.

A list containing cases of such misclassifications during 2016-17 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 Pr. AG.(A&E), Odisha arranges to prefer the claims to the CPAO, for such amounts as booked by the Treasuries under suspense. For the purpose of settling the claims at the level of the CPAO, New Delhi, the Treasuries are required to transmit the pension vouchers to the CPAO directly.

However, during review, it was observed that an amount of ₹2813.99 lakh remained un-recouped for central pension vouchers submitted to CPAO, New Delhi during the year 2016-17.

Similarly, amount pending with Railways and Defense are ₹23.73 lakh and ₹122.62 lakh respectively during the year 2016-17. The quantum of pension vouchers remaining un-recouped is shown in **Annexure –‘G’**.

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.

During 2016-17, 10 Treasuries failed to furnish relevant Schedules/Challan, in different accounting months, resulting in accumulation of huge amounts of missing credits to the tune of ₹4.68 lakh, involving 22 Challans, in respect of Provident Fund/House Building Advance /Motor Cycle Advance. Instances of such cases noticed during the period of report are placed in **Annexure-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 2016-17, revealed that despite several instructions, late submission of accounts continued to prevail in the Treasuries during 2016-17 also. Average delay ranged from 1 to 10 days in respect of 1st and 2nd List of Account

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

Table No. 6: Delay in rendition of Accounts

Sl. No.	Delay in rendering of Accounts by Treasuries for more than Five days.
1.	Balasure
2.	Bhubaneswar Special-I
3.	Bolangir
4	Deogarh
5.	Jajpur
6.	Keonjhar
7.	Jharasuguda

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 2016-17 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, 33 Treasuries had requested for correction of accounts ranging from 1 to 52 times during 2016-17. Treasuries having large number of requests for correction of accounts during 2016-17 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.	Panposh Special	52
2.	Nuapada	34
3.	Khurda	17
4.	Bhadrak	17
5.	Dhenkanal	16

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 2016-17 for settlement, as shown below: -

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

Sl. No	Years	Number of requisition
1	2007-08	20
2	2008-09	33
3	2009-10	40
4	2010-11	31
5	2011-12	26
6	2012-13	20
7	2013-14	26
8	2014-15	19
9	2015-16	21
10	2016-17	15
Total		251

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.	Bhadrak	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2017. 2000 to 2017.
2.	Bolangir	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2017. 2000 to 2016.
3	Boudh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2017. 2000 to 2015.
4	Deogarh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2017. 2000 to 2017.
5	Gajapati	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2017. 2000 to 2017
6	Nuapara	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2017. 2000 to 2017.
7	Puri	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2017. 2000 to 2017.

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

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	Balasore	8443-CD-104-Civil Court Deposit	2001-2002, 2004-2016	2000, 2003
2	Berhampur Special Try	8443-CD-104-Civil Court Deposit	2008, 2010-2016	2007, 2009
3	Bhubaneswar Special-I	8443-CD-104-Civil Court Deposit	2002-2016	2000, 2001
4	Dhenkanal	8443-CD-104-Civil Court Deposit	2004-2016	2003, 2017
5	Ganjam	8443-CD-104-Civil Court Deposit	2003-2016	2000, 2001, 2002
6	Kalahandi	8443-CD-104-Civil Court Deposit	2001-2006, 2008-2016	2000, 2007

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 33 Treasuries failed to submit the Annual Balance Certificates (ABC) for the year 2016-17 as on 30.04.2017. 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	16
2.	Bolangir	25
3.	Ganjam	55
4.	Keonjhar	31
5.	Nayagarh	20
6.	Sundargarh	33
7.	Subarnapur	14

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

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

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

Scrutiny of P.L. Account of Administrators revealed that, as of 31.03.2016, ₹1186 crores were retained in different Administrators P.L. Accounts without utilisation, for which the money was provided. Further, it was found that percentage of expenditure out of P.L. Account was very less resulting in accumulation of unutilized fund at the end of Financial Year.

Opening balance (OB), receipt, expenditure and closing balance (CB) for the financial year 2015-16 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	Bhadrak	₹998.00	₹2831.00	₹3829.00	₹2674.00	₹1155.00	69.83%
2	Cuttack	₹3777.00	₹9953.00	₹13730.00	₹9106.00	₹4624.00	50.07%
3	Ganjam	₹3615.00	₹4899.00	₹8514.00	₹5266.00	₹3248.00	61.67%
4	Puri	₹3049.00	₹3635.00	₹6684.00	₹3843.00	₹2841.00	73.92%

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 from the P.L. Administrator.

PART-III

3. Important irregularities noticed during local inspection of Treasuries

3.1 Internal Control System: -

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

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

But, contrary to the provisions, it was found that only 16% of Treasuries were inspected by the D.T & I (O) during 2016-17.

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

3.2 Status of Inspection of Treasuries:-

During 2016-17, 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 2016-17 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 31.03.2017 relating to different Treasuries / Sub-Treasuries is indicated in **Appendix-“II”**, to this report. It is seen that as many as 1400 Paras pertaining to 333 Inspections Reports from the year 1977-78 onwards are outstanding awaiting final compliance from the Treasuries/ Sub-Treasuries. The negligence in submission of compliance to these IRs and the lack of follow up corrective measure to avoid recurrence of those irregularities defeated the very purpose for which the inspections were conducted. Expressing concern over the issue, the D.T.I (O) in his Circular No. TP-65/07(pt)/14429(38) dated. 02.07.07 impressed upon and directed all the Treasury Officers for timely submission of compliances to the I.Rs within one month from the date of receipt of the reports and to take up appropriate and corrective measures to settle the outstanding Paras.

D.T.I, Odisha also conducted Triangular Committee Meetings for settlement of Outstanding IRs and Paras during 2016-17. Such T.C Meetings were held in respect of 36 Treasuries and 449 Paras belonging to old Inspection Reports were settled.

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

3.4.1 Excess payment of Pension and Gratuity:

A test check of the Treasury records relating to pension and gratuity payments revealed that excess payment of pension and other retirement benefits aggregating to ₹53.25 lakhs were made under different categories for several reasons. In a number of cases it was observed that required checks by the Treasury Officers / Sub-Treasury Officers were not exercised with due care as a result of which irregular payment of pensionary benefits were made. A few such instances are given below. Immediate attention is required for regularization of the excess payments. Treasury wise list of excess payments made during 2016-17 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 2016-17: ABSTRACT

Sl. No.	Reasons For Excess Payment	Amount (₹ in Lakh)
1.	Excess payment of pension due to arithmetical inaccuracy.	4.12
2.	Excess payment due to delayed commencement of reduced pension on account of payment of commuted value of pension.	9.77
3.	Excess payment of pension in favour of family pension due to payment at enhanced rate beyond the stipulated date.	8.91
4.	Excess payment of pension due to other miscellaneous reasons.	30.45
Total		53.25

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

Excess payment of ₹4,12,235.00 was made to the pensioners due to wrong calculation of monthly pension / arrear pension in 23 instances relating to 13 Treasuries (**Appendix –III-A**).

An illustrative example is given below.

Sri Siddharth Radheshyam, holder of PPO No-531822, was paid an excess amount of ₹1,18,860 at the time of payment of 1st Pension for the period from 12/2010 to 12/2014 due to wrong calculation.

(IR No.07/2016-17 Dist. Treasury, Bolangir.)

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

Excess payment of ₹9,76,556.00 was made to the pensioners due to delay in commencement of reduced pension in 125 instances relating to 48 Treasuries.(Appendix –III-B)

An illustrative example is given below.

During payment of CVP to Sri Pitamber Bahubalendra, Holder of PPO No-550931 the date of commencement of reduced pension was taken as 08.07.2016 instead of 13.09.2011, resulting in an excess payment of ₹1,46,878/- for the period from 13.09.2011 to 07.07.2016 @ ₹2540/- (commuted portion).

(IR No.98/2016-17, Sub-Treasury, Banapur)

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

Excess payment of ₹8,91,276.00 was made to the pensioners due to payment of enhanced rate of Family Pension beyond stipulated date in 24 instances relating to 16 Treasuries (Appendix-III-C).

An illustrative example is given below

Smt. Alokandini Mishra W/o-Late-Basanta Ku. Nanda, holder of PPO No.-15352/AF was paid an excess amount of ₹1,54,480/- due to payment of Family Pension at enhanced rate @ ₹6700/- p.m for the period from 04.04.2014 to 30.06.2016.

(IR No. 28/2016-17 Special Treasury No-1, Bhubaneswar)

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

Excess payment of ₹30,45,356.00 was made to the pensioners due to wrong adjustment of Pension/CVP and other miscellaneous reasons under 104 instances relating to 53 Treasuries (Appendix-III-D).

Few illustrative examples are given below.

- (1) Smt.Ratnamanjari Mohanty.W/O Late-Golakha Ch. Mohanty holder of State Freedom Fighter Pension Order No-9631/P, bearing reference of a central PPO No.-476/CE was authorized Pension @ ₹4000/pm but Pension was paid @ ₹5000/-pm during the period from 01.10.13 to 31.3.16,resulting an excess payment of Pension of ₹30000/-.

(IR. No.02/2016-17 Dist. Try, Khurda)

(2) Sri Babaji Charan Pradhan, holder of PPO No-98917 AEI, ID No-1549 was paid Provisional Pension of ₹2,45,310 (Pension-₹136500 + DR ₹108810) from 8/12 to 4/14, But, while payment of 1st Pension on 23.7.2014, ₹145310/- only was deducted resulting excess payment of ₹1,00,000.

(IR. No.19/2016-17, Sub-Treasury, Champua)

(3) Smt.Sushradha Chottaray w/oLate-Bhramarabara Parida, Ex Pry.School holder of PPO No-14609/AF was paid excess family pension of ₹313789/ for the period from 28.8.2006 to 30.9.2016 due to irregular revision of post 01.1.2006 retiree Family Pensioner at Treasury level meant for pre 2006 retiree Pensioner/Family pensioner .

(IR. No.52/2016-17, Spl. Treasury, Khurda)

(4) Sri Pratap Chandra Behera,holder of PPO No-539091 was paid an excess amount of ₹968/- due to double drawal of differential TI for the period 01/15 to 04/15.

(IR. No.51/2016-17, Spl. Treasury, Berhampur)

(5) Sri Bhagaban Biswal holder of PPO No-81560 was paid an excess amount of ₹32970/- due to early grant of additional pension for the period 01/14 to 12/14.

(IR. No.77/2016-17, Sub-Treasury, Kamakhyanagar)

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

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

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

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

Detail list of 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	71/16-17	1(d)	Sub-Try, Bisoi	Ramakanta Mahakud	35832/AEI	10/2010
				Khirod Mohanta	871/AF	06/2011
				Gouri Dhala	62627/SF	11/2008

				Manka Majhi	31170/TBS	08/2010
				Labanga Tripathy	67220/SF	06/2008
				Basanti Das	43644/SF	05/2007
				Salge Majhi	1660/AF	08/2010

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 No.	Try Name	Name/ Account No.	Authority No./Date of Issue	Issuing Authority	Amount (in ₹)	Valid upto
1	23/16-17	9	Dist. Try, Jharsuguda	Lt. Khadia Badi 11832 F(O)	Dt. 24.08.2015	Accountant General (A&E), Odisha	4,87,075.00	23.02.2016
2	23/16-17	9	Dist. Try, Jharsuguda	Budhasram Choudhury 36834 AV(O)	Dt. 24.09.2015	Accountant General (A&E), Odisha	1,79,442.00	23.02.2016
3	37/16-17	4	Sub-Try, Paikmal	Lt. Iswar Dip 42435 MJ(O)	Fd- RBC/MJ(O)/ 444/14-15/ 2267 Dt. 11.08.2014	Accountant General (A&E), Odisha	98,088.00	10.02.2015
				Mangalu Bhoi 30012 LR(O)	Fd-13/SPR- 3287/ 14- 15/1200 Dt. 16.07.2014	Accountant General (A&E), Odisha	53,582.00	15.01.2015
4	81/16-17	5	Sub-Try, Digapahandi	Bhagaban Patro 0039475/PS	6646 Dt. 07.12.2013	Controller of Accounts, Odisha	5,89,092.00	06.06.2014
				Prafulla Ch. Dalai 0038569/PS	6213 Dt. 02.12.2014	Controller of Accounts, Odisha	1,37,502.00	01.06.2015

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

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

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

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

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

Sl. No.	District Treasury	Stock of Stamp (in ₹)	Value of unused/damaged Stamps (in ₹)	Percentage of unused/damaged Stamps
1	Dist. Try, Balasore	86,57,31,609.00	25,52,81,515.00	29
2.	Dist. Try, Cuttack	53,79,99,679.00	6,01,93,375.00	11
3	Dist. Try, Khurda	1,10,15,76,937.00	38,56,39,620.00	35
4.	Dist. Try, Puri	36,37,54,748.00	1,29,11,320.00	3.5
5.	Dist. Try, Sambalpur	38,81,70,921.00	79,07,097.00	2

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

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

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

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

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

Contrary to the above order of the State Government, it was observed that, ₹141.20 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 (₹ in Lakh)
1	Dist. Try, Angul	64.09
2	Dist. Try, Balasore	192.01
3	Spl. Try, Cuttack	870.90
4	Dist. Try, Keonjhar	5413.71
5	District Treasury , Khurda	6168.39
6	Dist. Try, Mayurbhanj	121.64
7	Dist. Try, Nawarangpur	137.68
8	Dist. Try, Sambalpur	396.81

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 10 cases with delay ranging from 08 to 41 days. Delay in rendition of LIC Premium deprives the beneficiary of his legitimate dues from the due date and improper accountal of money between different major head of account of consolidated fund of the State. Instances of a few such cases under different Treasuries are shown in **Appendix-X**.

3.12 Reconciliation of Court Deposits

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

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

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

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

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

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

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

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

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

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

But, It was observed that transaction to the tune of ₹1,41,24,672/-failed during the financial year 2016-17 in respect of different DDOs coming under 27 treasuries as detailed in **Appendix-XIV**, has been rolling under suspense head beyond stipulated period, which violated the instructions contained in GOFD no-27444/F,FIN-TRY-RULE-0024/2012 dt.26.07.12.

3.16 Non deduction of NPS Contribution

As per provision, each employee will pay a monthly contribution of 10% of the basic pay plus dearness allowance from his salary to the contribution pension scheme. But, it was seen that contribution towards NPS amounting ₹15,626.00 was not deducted from the payment of Arrear D.A in respect of 51 employees of 24 treasury establishments as detailed in **Appendix-XV**.

3.17 Miscellaneous Irregularities/Treasury Establishment

(i) **Excess payment of Arr. D.A for ₹126/-**

Excess payment of arrear DA of ₹126/- was made to Ms. Urmila Baa, ATO for the period from 7/15 to 9/15 drawn vide Bill No. 101/2015-16 as per the details given below.

Due

Pay+GP	119%	113%	Differential
₹23640/- x 3 months (Pay-₹18240/- + GP ₹5400/-)	₹28132 X 3	₹26713 X 3	1419 x 3 = ₹4257/-
Drawn			
₹24350/- x 3 months (Pay ₹18950/- + GP ₹5400/-)	₹28977 X 3	₹27516 X 3	1461 x 3 = ₹4383/-
		TOTAL	₹126/-

(I.R No.64/2016-17 Para No.6(a), District Treasury, Sundargarh)

(ii) **Excess payment of Arrear DA for ₹25/-**

Sri M.M. Panigrahi, Sr. Clerk was paid arrear DA of ₹2811/- instead of ₹2786/- for the period from 1/2015 to 3/2015 as a result of which excess payment of ₹25/- was made. Detail calculation is given below.

Month	Pay + G.P (in ₹)	Amount due 113% (in ₹)	Amount drawn 107% (in ₹)	Difference (in ₹)
1/2015	15160	17131	16221	910
2/2015	15620	17651	16713	938
3/2015	15620	17651	16713	938
		52433	49647	2786

(I.R No.80/2016-17 Para No.6, Sub-Treasury, Aska)

(iii) **Excess payment of Arr. DA for ₹63/-**

Excess payment of arrear DA of ₹63/- was made to Sri Gokul Pradhan, Peon for the period from 07/2014 to 09/ as per the details given below.

Pay + GP	Period of Arr. DA	Bill No	%age of DA	Amount Due (in ₹)	Amount drawn (in ₹)	Difference (in ₹)
₹9730/-	7/14 to 9/14	22/31.12.14	107	29190	31233	2043
			Total	29190	31233	2043

As noticed ₹2106/- was paid against arrear differential due of ₹2043/- for which ₹63/- (₹2106.00-₹2043.00) was paid in excess.

(I.R No.75/2016-17 Para No.4, Sub-Treasury, Hemgiri)

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

ANNEXURES AND APPENDICES

ANNEXURE-A

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

Sl. No.	Name of the Dist./ Spl. Try/Sub-Try
1	District Treasury Angul
2	Sub-Treasury, Chhendipada
3	Sub-Treasury, Talcher
4	Sub-Treasury, Pallahara
5	Sub-Treasury, Athmallik
6	Sub-Treasury, Samal
7	Sub-Treasury, Kishore Nagar
8	District Treasury Balasore
9	Sub-Treasury, Jaleswar
10	Sub-Treasury, Basta
11	Sub-Treasury, Nilagiri
12	Sub-Treasury, Soro
13	Sub-Treasury, Bhogarai
14	District Treasury Baragarh
15	Sub-Treasury, Attabira
16	Sub-Treasury, Sohela
17	Sub-Treasury, Barpali
18	Sub-Treasury, Bheden
19	Sub-Treasury, Bhatli
20	Sub-Treasury, Padampur
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***(Referred to in para 1.3)*

Sl. No.	IR No	Treasury/ Spl. Treasury/ Sub-Treasury	Sanctioned Strength	Men in Position	No. of Pension cases	Challans	Bills/ vouchers	Total	Volume of (in Nos.) work per person
1	02/16-17	District Treasury, Khurda	50	38	3858	145150	39419	188427	4959
2	03/16-17	District Treasury, Nuapada	12	11	127	2020	1571	3718	338
3	04/16-17	Sub-Treasury, Khariar	5	5	86	16734	15546	32366	6473
4	05/16-17	District Treasury, Cuttack	54	38	855	20923	30211	51989	1368
5	06/16-17	Special Treasury, Cuttack	33	26	1267	29505	40942	71714	2758
6	07/16-17	District Treasury, Bolangir	26	16	543	26598	30876	58017	3236
7	08/16-17	Sub-Treasury, Umerkote	7	6	14	5112	9655	14781	2464
8	09/16-17	District Treasury, Nawarangpur	14	13	42	6199	9658	15899	1223
9	10/16-17	Sub-Treasury, Loisingha	5	2	90	4719	4711	9520	4760
10	11/16-17	Sub-Treasury, Titilagarh	9	4	115	12256	2791	15162	3791
11	12/16-17	Sub-Treasury, Khatiguda	5	4	5	3560	5580	9145	2286
12	13/16-17	Sub-Treasury, Hatadihi	6	4	18	457	1492	1967	492
13	14/16-17	District Treasury, Koraput	25	17	104	13089	20344	33537	1973
14	15/16-17	Sub-Treasury, Machhakunda	5	3	6	167	1948	2121	707
15	16/16-17	District Treasury, Malkangiri	11	9	137	3151	12176	15464	1718
16	17/16-17	Sub-Treasury, Ghatgaon	5	2	21	6989	7299	14309	7155
17	18/16-17	District Treasury, Keonjhar	27	18	1267	32348	19706	53321	2962
18	19/16-17	Sub-Treasury, Champua	7	5	160	5721	11681	17562	3512
19	20/16-17	Sub-Treasury, Kotpad	4	3	53	4171	8417	12641	4214
20	21/16-17	Sub-Treasury, Laxmipur	5	4	26	556	6283	6865	1716
21	22/16-17	Special Treasury, Panposh	20	17	907	23316	26211	50434	2967
22	23/16-17	District Treasury, Jharasuguda	12	9	240	36123	16165	52528	5836
23	24/16-17	Sub-Treasury, Kuchinda	7	5	675	6419	19553	26647	5329
24	25/16-17	District Treasury,	33	14	602	95293	34938	130833	9345

		Balasore							
25	26/16-17	Sub-Treasury, Soro	8	5	608	24449	20635	45692	9138
26	27/16-17	District Treasury, Sambalpur	36	28	1997	9000	18536	29533	1055
27	28/16-17	Special Treasury No.-I, Bhubaneswar	31	27	4234	74515	34333	118082	4373
28	29/16-17	District Treasury, Jajpur	21	13	171	17483	12155	29809	2293
29	30/16-17	Sub-Treasury, Dharmasala	9	7	162	24531	13914	38607	5515
30	31/16-17	Sub-Treasury, Darpani	5	4	26		2971	2997	749
31	32/16-17	Sub-Treasury, Barpalli	5	3	213	6068	7716	13997	4666
32	33/16-17	Sub-Treasury, Bheden	5	3	141	1768	2747	4656	1552
33	34/16-17	Sub-Treasury, Bhatli	4	3	143	5413	6711	12267	4089
34	35/16-17	Special Treasury, Jajpur Road	12	8	51	18530	3531	22112	2764
35	36/16-17	Sub-Treasury, Padampur	8	6	56	7979	12074	20109	3352
36	37/16-17	Sub-Treasury, Paikmal	5	3	24	654	3520	4198	1399
37	38/16-17	District Treasury, Bargarh	27	17	729	56744	23950	81423	4790
38	39/16-17	Sub-Treasury, Athamallik	7	3	120	3693	5961	9774	3258
39	40/16-17	Sub-Treasury, Talcher	10	6	28	40804	11490	52322	8720
40	41/16-17	Sub-Treasury, Pallahara	4	4	118	2781	7371	10270	2568
41	42/16-17	Sub-Treasury, Biramaharajpur	5	3	45	2915	12597	15557	5186
42	43/16-17	Sub-Treasury, Kishorenagar	5	4	93	4441	5225	9759	2440
43	44/16-17	Sub-Treasury, Chhendipada	5	3	73	843	1321	2237	746
44	45/16-17	District Treasury, Sonapur	16	11	121	10863	14152	25136	2285
45	46/16-17	Sub-Treasury, Dunguripalli	5	3	74	5400	4319	9793	3264
46	47/16-17	Special Treasury No.-II, Bhubaneswar	14	14		23408	25785	49593	3542
47	48/16-17	District Treasury, Angul	28	20	191	30894	17214	48299	2415
48	49/16-17	Sub-Treasury, Nimapara	8	6	627	5657	12816	19100	3183
49	50/16-17	District Treasury, Puri	36	23	808	25301	7056	33165	1442
50	51/16-17	Special Treasury, Berhampur	35	25	946	69220	63136	133302	5332
51	52/16-17	Special Treasury, Khurda	16	14	1182	30967	30678	62827	4488

52	53/16-17	District Treasury, Kandhamal	24	18	324	8163	15697	24184	1344
53	54/16-17	Sub-Treasury, udayagiri	8	7	124	18091	9309	27524	3932
54	55/16-17	District Treasury, Kalahandi	21	14	210	18213	25118	43541	3110
55	56/16-17	Sub-Treasury, Thuamul Rampur	6	3	-	287	4161	4448	1483
56	57/16-17	Sub-Treasury, Dharamgarh	6	4	86	3678	9660	13424	3356
57	58/16-17	Sub-Treasury, Baliguda	7	5	231	8562	12686	21479	4296
58	59/16-17	Sub-Treasury, Tumudihandha	3	3	16	7394	5021	12431	4144
59	60/16-17	District Treasury, Boudh	12	8	84	22728	16246	39058	4882
60	61/16-17	District Treasury, Mayurbhanj	31	23	2642	26514	64838	93994	4087
61	62/16-17	Sub-Treasury, Betanoti	8	6	362	7495	18367	26224	4371
62	63/16-17	Sub-Treasury, Rasgovindpur	6	5	302	3452	13266	17020	3404
63	64/16-17	District Treasury, Sundargarh	30	23	902	23684	15913	40499	1761
64	65/16-17	Sub-Treasury, Rajgangpur	8	7	117	3007	7960	11084	1583
65	66/16-17	Sub-Treasury, Udala	8	5	658	2449	29422	32529	6506
66	67/16-17	Sub-Treasury, Khunta	4	3	97	1764	7495	9356	3119
67	68/16-17	Sub-Treasury, Bonai	8	5	202	9021	9955	19178	3836
68	69/16-17	Sub-Treasury, Biramitrapur	8	5	96	8622	2404	11122	2224
69	70/16-17	Sub-Treasury, Joshipur	4	4	194	2892	11825	14911	3728
70	71/16-17	Sub-Treasury, Bisoi	5	3	64	4027	6339	10430	3477
71	72/16-17	Sub-Treasury, Jharpokharia	5	4	303	3240	13715	17258	4315
72	73/16-17	Sub-Treasury, Lephripara	4	2	119	4715	4958	9792	4896
73	74/16-17	Sub-Treasury, Subdega	5	5	119	4805	3948	8872	1774
74	75/16-17	Sub-Treasury, Hemgiri	3	7	72	7140	4263	11475	3825
75	76/16-17	Sub-Treasury, Bhuban	5	3	357	5790	13739	19886	6629
76	77/16-17	Sub-Treasury, Kamakshyanagar	10	8	332	26822	29673	56827	7103
77	78/16-17	District Treasury, Dhenkanal	29	21	1168	9703	38234	49105	2338
78	79/16-17	District Treasury, Bhadrak	24	15	1730	21203	39711	62644	4176
79	80/16-17	Sub-Treasury, Aska	9	6	253	9614	16110	25977	4330
80	81/16-17	Sub-Treasury,	8	5	16	4320	7117	11453	2291

		Digapahandi							
81	82/16-17	Sub-Treasury, Dhamnagar	6	3	471	4642	12991	18104	6035
82	83/16-17	District Treasury, Deogarh	12	10	160	1874	10545	12579	1258
83	84/16-17	Sub-Treasury, Surada	5	4	26	3198	4036	7260	1815
84	85/16-17	Sub-Treasury, Kodala	5	2	54	11834	2280	14168	7084
85	86/16-17	District Treasury, Kendrapara	19	16	398	31427	48807	80632	5040
86	87/16-17	Sub-Treasury, Pattamundai	7	6	1070	30355	46577	78002	13000
87	88/16-17	Sub-Treasury, Bhanjanagar	11	7	245	45488	36772	82505	11786
88	89/16-17	District Treasury, Ganjam, Chatrapur	29	18	107	13467	8347	21921	1218
89	90/16-17	District Treasury, Jagatsinghpur	24	17	2808	13677	52371	68856	4050
90	91/16-17	Sub-Treasury, R. Udayagiri	5	3		2376	11874	14250	4750
91	92/16-17	District Treasury, Gajapati, Parlakhamundi	18	12	111	7288	9747	17146	1429
92	93/16-17	Sub-Treasury, Kashinagar	4	4	7	200	1500	1707	427
93	94/16-17	Sub-Treasury, Kujanga	9	6	486	27330	25325	53141	8857
94	95/16-17	District Treasury, Nayagarh	15	10	364	15351	22775	38490	3849
95	96/16-17	Sub-Treasury, Khandapara	5	4	2	10602	7525	18129	4532
96	97/16-17	Special Treasury, Jeypore	18	13	119	13708	18062	31889	2453
97	98/16-17	Sub-Treasury, Banapur	8	6	525	12084	24721	37330	6222
98	99/16-17	Sub-Treasury, Gunupur	8	5	20	3613	8950	12583	2517
99	100/16-17	District Treasury, Rayagada	20	14	103	47598	33150	80851	5775
100	101/16-17	Sub-Treasury, Kashipur	4	1	18	9195	4319	13532	13532

ANNEXURE-C

Increase in Suspense balance due to wanting vouchers for the year 2016-17

(Referred to in para 2.1)

Try	Mn	Major	Tv No.	Bill No	Amount (in ₹)	Designation of DDOs
ANG	1	3054	0005	10	14,08,000	Executive Officer Notified Area Council Athamallik, Atthamailk
	2	3604	0001	21	36,000	Executive Officer Zila Parishad, Angul
	3	2210	0024	25/16-17	40,574	Drugs Inspector Angul Range, Angul
	3	2210	0321	250	2,00,950	ADMO(Medical) O/O Chief District Medical Officer, Angul
	3	2230	0004	46	17,203	Inspector of Factories and Boilers Angul Zone, Angul
	3	2401	0001	219	56,711	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit, Angul
	3	2401	0088	126	63,475	Assistant Director of Horticulture, Athamallik
	3	2406	0183	238	1,89,986	Divisional Forest Officer(Wildlife), Angul
	3	3451	0001	222	51,225	Deputy Director (Planning & Statistics) District Planning &Monitoring Unit, Angul
	3	3451	0002	223	19,553	Deputy Director (Planning & Statistics) District Planning &Monitoring Unit, Angul
	3	3451	0003	225	30,000	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit,Angul
	3	3451	0004	224	1,13,726	Deputy Director (Planning & Statistics) District Planning &Monitoring Unit, Angul
	3	3604	0032	106	2,59,440	Block Development Officer Chhendipada, Chhendipada
	5	2202	0217	01	3,81,126	Principal Sri Chandrasekhar Mahavidyalaya, Bantala
	7	2406	0104	53	93,256	Divisional Forest Officer (Kenduleaf Division), Athamallik
	8	2406	0005	59	1,78,858	Divisional Forest Officer(Territorial), Athamallik
	10	2406	0014	84	2,74,569	Divisional Forest Officer (Kenduleaf Division), Angul
	11	2202	0197	43	1,46,401	Headmaster Bagedia High School, Chhendipada
	11	2202	0243	285	18,397	District Education Officer, Angul
	11	2203	0004	85	1,715	Principal Government Polytechnic, Angul
	12	2406	0009	145	9,64,639	Divisional Forest Officer(Territorial), Angul
Treasury Total: -					45,45,804	
BA M	8	2235	0009	20	2,77,159	Superintendent Observation Home & Special Home, Berhampur
	11	2202	0083	59/2016-17	1,13,151	Principal DPIASE, Berhampur
	12	2202	0068	73/2016-17	64,813	Principal DPIASE, Berhampur
Treasury Total: -					4,55,123	
BDH	4	2210	0001	5	20,499	Medical Officer Community Health Centre Manamunda, Kantamal
Treasury Total: -					20,499	
BDK	1	2210	0010	207	1,09,483	Medical Officer Community Health Centre, Dhamanagar

	7	2202	0196	18	3,16,059	Head Master PSS High School Chandrakantabindha,Tihidi
	7	2202	0225	126	5,200	Block Education Officer, Dhamanagar
	12	2210	0155	207	16,740	Medical Officer Community Health Centre Bhandaripokhari, Dhamnagar
Treasury Total: -					4,47,482	
BGR	1	2029	0050	78	2,04,616	Tahasildar Paikmal, Padmapur
	1	2210	0110	253	10,648	Sub-Divisional Medical Officer, Padmapur
	3	2202	0751	48	1,18,192	Head Master Government High School Sialkhandhatha, Bheden
	3	2210	0194	216	48,720	Medical Officer Community Health Centre Kattapali, Baragarh
	3	2211	0088	238	50,400	Medical Officer Community Health Centre Kattapali, Baragarh
	3	2501	0053	192/16-17	8,418	Block Development Officer Attabira, Attabira
	6	2041	0005	24	28,400	Regional Transport Officer, Baragarh
	6	2210	0003	21	2,15,281	Deputy Superintendent Govt. Ayurveda Hospital Paikmal, Padmapur
	6	2210	0166	45	25,800	Medical Officer Community Health Centre Kattapali, Baragarh
	6	2501	0023	25	6,164	Block Development Officer Baragarh, Baragarh
BGR	6	2700	0004	32	27,000	Executive Engineer Canal Division, Baragarh
	7	2202	0313	62	40,500	Block Education Officer, Bheden
	9	2052	0003	29/16-17	1,05,000	Commandant Home Guards, Baragarh
	9	2210	0045	101	6,200	Medical Officer Community Health Centre, Barpali
	10	2210	0175	51	47,250	Medical Officer Community Health Centre Dava, Padmapur
	11	2210	0045	158	17,202	Asst District Medical Officer(Medical)-cum-SDMO, Baragarh
	12	2202	0079	58/2016-17	40,972	Head Mistress Government Girls High School, Baragarh
	12	2403	0035	189	6,000	Chief District Veterinary Officer, Baragarh
Treasury Total: -					10,06,763	
BLG	1	2403	0036	83	51,160	Sub-Divisional Veterinary Officer, Patnagarh
	7	2515	0001	08	3,88,425	Executive Officer Zilaparishad, Bolangir
	8	2054	0003	57	18,874	Treasury Officer, Bolangir
	8	2210	0171		1,19,417	Sub-Divisional Medical Officer,Patnagarh
	9	2052	0023	32.	75,000	Deputy Director Consolidation and Holdings, Bolangiri
	9	2052	0024	22	15,000	District Probation Officer, Bolangir
	11	2203	0014	115	8,979	Principal Government Polytechnic, Bolangir
	11	2203	0015	112	7,484	Principal Government Polytechnic, Bolangir
	11	2203	0016	114	2,080	Principal Government Polytechnic, Bolangir
Treasury Total: -					6,86,419	
BLS	1	2210	0145	156	22,690	Medical Officer Community Health Centre Iswarpur, Nilgiri

	1	2210	0177	139	5,925	Asst District Medical Officer(PH), Balasore
	2	2235	0009	47	1,41,827	Child Development Project Officer Baliapal, Basta
	3	2202	0287	40	1,39,554	Head Master Government High School Lakhmannath, Jaleswar
	3	2515	0158	160	1,77,115	Block Development Officer Simulia, Soro
Treasury Total: -					4,87,111	
CTC	1	2702	0001	107	3,05,639	Executive Engineer Ground Water Survey & Investigation Division, Cuttack
	2	2054	0023	42	53,749	Sub-Treasury Officer,Tigiria
	2	2210	0351	248	1,012	Medical Officer Community Health Centre, Mahanga
	2	2210	0352	259	37,196	Medical Officer Community Health Centre, Mahanga
	2	2210	0353	258	67,193	Medical Officer Community Health Centre, Mahanga
	2	3451	0006	73/2016-17	2,350	Deputy Director (Planning & Statistics) District Planning & Monitoring Unit, Cuttack
	3	2039	0033	237	5,320	Commissioner of Excise Odisha,Cuttack
	3	2052	0024	769/16-17	2,59,237	Member Secretary Board of Revenue,Cuttack
	3	2210	0174	303	1,500	Medical Officer Community Health Centre Barhampura, Athagarh
	3	2210	0272	192	31,552	Medical Officer Community Health Centre Adasapur, Niali
	3	2210	0716	337	5,868	Medical Officer Community Health Centre Barhampura, Athagarh
	3	2401	0021	200	38,353	District Agriculture Officer, Athagarh
	3	2501	0038	193	1,71,915	Block Development Officer, Niali
	3	2506	0013	162/16-17	2,30,882	Assistant Director Consolidation of Holding Board of Revenue, Cuttack
	5	2202	0445	104	3,28,282	District Education Officer,Cuttack
	6	2052	0065	297/2016-17	2,40,000	Establishment Officer Odisha High Court, Cuttack
	6	2075	0001	123/16-17	5,513	Member Secretary Board of Revenue, Cuttack
	6	2075	0002	124/16-17	23,600	Member Secretary Board of Revenue, Cuttack
	6	2202	0095	17	400	Principal Urdu Government Elementary Teacher Education Institution, Cuttack
CTC	6	2202	0179	43	21,000	Block Education Officer, Narasinghpur
	6	2202	0218	15	6,250	Head Master Nigamananda Bidyapitha Doulatabad, Cuttack
	7	2014	0281	183	3,689	Registrar Civil Court, Cuttack
	7	2014	0309	66	2,934	Civil Judge (Junior Division), Athagarh
	7	2211	0067	58	8,000	Sub-Divisional Medical Officer, Banki
	7	2235	0016	13	1,87,979	Child Development Project Officer Nichintakoili, Salipur
	8	2202	0169	263	31,06,040	District Education Officer,Cuttack
	9	2052	0051	386/16-17	12,867	Member Secretary Board of Revenue, Cuttack
	9	2202	0043	19	2,15,093	Head Master Asureswar High School Asureswar, Salipur
	9	2202	0092	33	2,35,734	Head Master BN Vidyapitha, Athagarh

	10	2014	0010	413/2016-17	1,41,136	Hon'ble Justices of Odisha High Court, Cuttack
	10	2040	0014	129	1,498	Registrar Sales Tax Tribunal, Cuttack
	10	2070	0044	106/16-17	30,990	District Fire Officer Odisha, Cuttack
	10	2202	0366	460	1,48,244	District Education Officer, Cuttack
	10	2210	0234	127	2,91,565	Sub-Divisional Medical Officer, Athagarh
	11	2070	0018	109	1,31,300	Commdt. General of Home Guards and DG of Police Fire Services, Cuttack
	12	2202	0230	40	3,57,607	Principal Radhanath Government Elementary Teacher Education Institution, Cuttack
Treasury Total: -					67,11,487	
CTS	1	2029	0009	75	36,636	Tahasildar, Baranga
	2	2211	0020	225	7,200	Medical Officer Community
	3	2210	0002	38	70,255	Medical Officer ESI Dispensary TPM Area, Choudwar
	7	2062	0009	99	30,37,721	PA to Director IG Police(Vigilance), Cuttack
	8	2210	0202	79	1,12,912	Medical Officer ESI Dispensary, Choudwar
	8	2210	0206	78	1,67,632	Medical Officer ESI Dispensary, Choudwar
	8	2210	0217	81	5,05,291	Medical Officer ESI Dispensary, Choudwar
	9	2211	0019	114	7,200	Medical Officer Community
	10	2040	0010	116	20,650	Deputy Commissioner of Commercial Taxes Cuttack-II Circle, Cuttack
Treasury Total: -					39,65,497	
DGR	1	2406	0010	112	66,863	Divisional Forest Officer (Kenduleaf Division), Deogarh
	7	2202	0035	74	70,068	Block Education Officer, Tileibani
Treasury Total: -					1,36,931	
DKL	1	2053	0023	346	32,888	Collector, Dhenkanal
	3	2202	0573	246	44,294	Block Education Officer, Gandia
	3	2211	0066	295	25,000	Medical Officer Community Health Centre Sramchandrapur, Dhenkanal
	6	2202	0170	112	2,18,287	District Education Officer, Dhenkanal
	6	2210	0050	35	1,73,600	District Ayurveda Medical Officer Northern Circle, Dhenkanal
	7	2235	0041	11	1,23,591	Child Development Project Officer Parjang, Kamakhyanagar
	10	2210	0105	107	1,46,625	District Ayurveda Medical Officer Northern Circle, Dhenkanal
Treasury Total: -					7,64,285	
GJM	1	2210	0100	182	6,950	Medical Officer Community Health Centre, Buguda
	3	2210	0292	204	4,42,150	Medical Officer Community Health Centre, Patrapur
	9	3451	0009	40/16-17	50,000	District Planning Officer, Chhatrapur
	10	2029	0006	67	80,578	Tahasildar, Kodala
	12	2030	0010	13	49,612	Sub-Registrar, Buguda
Treasury Total: -					6,29,290	

GJP	3	2211	0026	195	4,19,075	Medical Officer Community Health Centre, Gurandi
	3	2235	0018	107	40,554	District Social Welfare Officer, Paralakhemundi
	5	2210	0039	09	71,108	Asst District Medical Officer (Medical), Paralakhemundi
Treasury Total: -					5,30,737	
JPR	2	2202	0199	24	4,19,875	Principal Biraja Womens' College, Jajpur
	2	2211	0004	199	5,29,135	Medical Officer Community Health Centre, Binjharpur
	2	2211	0005	62	70,871	Asst District Medical Officer (FW/Immunisation), Jajpur
	2	2211	0008	59	48,866	Asst District Medical Officer (FW/Immunisation), Jajpur
	2	2211	0009	61	54,724	Asst District Medical Officer (FW/Immunisation), Jajpur
	3	2202	0702	212	4,06,991	Principal NC College, Jajpur
	10	2202	0194	17	1,17,274	Head Master Ahiyas High School, Jajpur
Treasury Total: -					16,47,736	
JPS	4	2853	0006	9	79,388	Deputy Director Mines, Jajpur Road
	11	2029	0010	82/2016-17	14,214	Tahasildar, Danagadi
Treasury Total: -					93,602	
JSD	1	2515	0035	176	49,115	Block Development Officer, Lakhanpur
Treasury Total: -					49,115	
JSP	1	2202	0200	62	1,01,046	Head Master Banabihari High School, Kujanga
	1	2210	0120	24	31,200	District Malaria Officer, Jagatsinghpur
	3	2211	0067	228	73,200	Medical Officer Community Health Centre, Kujanga
	3	2211	0129	287	21,157	Medical Officer Community Health Centre, Erasama
	5	2202	0025	07	38,036	Block Education Officer, Erasama
	5	2211	0044	19	4,17,777	Medical Officer Community Health Centre Manijanga, Tirtol
	6	2202	0188	54	22,766	Block Education Officer, Kujang
	8	2202	0002	31	91,634	Principal District Institute of Education & Training (D.I.E.T), Jagatsinghpur
	9	2202	0111	138	73,663	Block Education Officer, Tirtol
	9	2211	0029	107	80,650	Medical Officer Community Health Centre, Erasama
	10	2202	0132	432	48,692	District Education Officer, Jagatsinghpur
Treasury Total: -					9,99,821	
JYR	4	2062	0006	14/2016-17	1,100	Superintendent of Police Vigilance Koraput Division, Jeypore
Treasury Total: -					1,100	
KHD	1	2070	0001	86/16-17	15,150	Special Land Acquisition Officer, Khurda
	3	2202	0248	62	78,728	Headmaster BJB High School, Khurda
	5	2202	0092	51	48,10,487	District Education Officer, Khurda
	7	2202	0131	12/16-17	61,785	Principal Begunia College, Khurda

	7	2702	0018	61	11,529	Executive Engineer Minor Irrigation Division, Khurda
	8	2202	0109	276	23,84,200	District Education Officer, Khurda
	10	2501	0006	92/2016-17	2,36,428	Block Development Officer Begunia, Khurda
	10	2501	0007	93/2016-17	1,12,196	Block Development Officer Begunia, Khurda
Treasury Total: -					77,10,503	
KJR	1	2210	0268	315	2,20,770	Medical Officer Community Health Centre Bansapal, Keonjhar
	5	2202	0280	01	1,94,425	Principal District Institute of Education & Training, Keonjhar
	11	3451	0005	83	30,000	Child Development Project Officer Bansapal, Keonjhar
Treasury Total: -					4,45,195	
KLD	1	2055	0012	535/16-17	59,420	Superintendent of Police, Bhawanipatna
	3	2202	0458	50	2,22,679	Head Mistress Government Girls High School, Kesinga
	3	2202	0700	420/16-17	43,039	Block Education Officer, Bhawanipatna
	12	2202	0096	69/16-17	2,37,165	Head Master BM High School, Bhawanipatna
Treasury Total: -					5,62,303	
KPT	3	2202	0469	204	42,140	Block Education Officer, Narayanpatna
Treasury Total: -					42,140	
KRD	2	2406	0124	235.	5,000	Dy. Director Nandankanan Zoological Park, Bhubaneswar
	3	2406	0009	229	3,990	Divisional Forest Officer City Forest Division, Bhubaneswar
	3	2406	0084	175	16,380	Deputy Conservator of Forests, Forester Training School, Bhubaneswar
	10	2040	0029	34/2016-17	10,069	Deputy Commissioner of Commercial Taxes (Vigilance) Bhubaneswar Vigilance Division ,Bhubaneswar
	10	2700	0063	105(NG)16-17	49,318	Dy. Director Dam Safety and Support Services,Bhubaneswar
	12	2700	0098	159(Cont)of 16-17	601	Executive Engineer Prachi Division, Bhubaneswar
Treasury Total: -					85,358	
MBJ	1	2225	0073	299	2,01,863	District Welfare Officer, Baripada
	1	2515	0086	89	5,150	Block Development Officer, Baripada
	3	2029	0559	72.	1,85,129	Tahasildar Raruan,Jashipur
	10	2515	0091	53	2,22,199	Block Development Officer Bangriposi, Jharpokhria
	11	2029	0109	60	3,47,628	Tahasildar, Kaptipada
Treasury Total: -					9,61,969	
MKG	1	2029	0004	74	3,90,556	Tahasildar, Mathili
	5	2210	0064	26	3,10,567	Medical Officer Community Health Centre, Khoriput
	5	2210	0066	28	3,13,193	Medical Officer Community Health Centre, Khoriput
	7	2211	0016	50	33,552	Medical Officer Community Health Centre, Kalimela
	7	2211	0020	52	38,511	Medical Officer Community Health Centre, Kalimela

	10	2225	0094	38/16-17	1,25,088	Head Master Government(TW) High School, Mudulipda
Treasury Total: -					12,11,467	
NGR	3	2055	0059	508	6,500	Superintendent of Police, Nayagarh
	3	2225	0116	48.	2,10,516	Head Master Government High School Dimiripalli, Nayagarh
	6	2054	0001	07	35,025	Sub-Treasury Officer, Ranpur
	10	2210	0018	37	38,038	Asst District Medical Officer (Public Health), Nayagarh
	10	2210	0144	128	21,436	Medical Officer Community Health Centre Nuagadiasahi, Nayagarh
Treasury Total: -					3,11,515	
NRG	3	2210	0273	236	33,246	Medical Officer Community Health Centre Papadahandi, Nabarangpur
	8	2014	0035	123	1,862	Registrar Civil Courts, Nabarangpur
Treasury Total: -					35,108	
PLB	1	2210	0044	187	6,250	Medical Officer Community Health Centre, Tikabali
	2	2210	0101	219	15,750	Medical Officer Community Health Centre, Tumudibandha
	3	2202	0508	280	49,893	Block Education Officer, Daringbadi
	3	2210	0544	283	1,74,194	Medical Officer Community Health Centre, Tumudibandha
	3	2211	0115	76	46,848	Principal Auxiliary Nurse Midwife Training Centre, Phulbani
	3	2225	0434	141	2,58,425	Block Development Officer Nuagaon, Baliguda
	3	3604	0009	37/2016-17	68,05,000	Executive Officer Phulbani Municipality, Phulbani
	3	3604	0010	38/2016-17	33,68,000	Executive Officer Phulbani Municipality, Phulbani
	5	2401	0002	08	1,22,363	District Agriculture Officer Nuagaon,Baliguda
	7	2202	0096	12	2,02,603	Head Master Government High School Khajuripada, Phulbani
	7	2406	0030	26	50,028	Deputy Conservator of Forests, Foresters Training School, G.Udayagiri, G.Udayagiri
	8	2202	0018	88	57,28,292	Block Education Officer, Khajuripada
	8	2210	0196	90	24,188	Medical Officer Community Health Centre, Tikabali
	9	2225	0165	39	83,330	Head Mistress Government Girls High School,Daringbadi
	9	2515	0016	49	99,223	Block Development Officer Chakapad, G.Udayagiri
	11	2210	0008	169	9,895	Medical Officer Community Health Centre, Khajuripada
Treasury Total: -					1,70,44,282	
PNP	1	2053	0008	71	1,16,934	Additional District Magistrate, Rourkela
	1	2055	0139	729/2016-17	2,49,804	Superintendent of Police, Rourkela
	1	2056	0014	163	68,073	Superintendent Special Jail, Rourkela
	1	2210	0136	153	1,54,560	Chief Medical Officer Rourkela Govt. Hospital, Rourkela
	1	2210	0137	154	4,391	Chief Medical Officer Rourkela Govt. Hospital, Rourkela
	2	2225	0006	113	38,965	Block Development Officer, Bisra

	3	2055	0155	163/2016-17	7,149	Deputy Inspector General of Police Western Range, Rourkela
	4	2056	0001	01	63,239	Superintendent Special Jail, Rourkela
	4	2406	0013	7	7,684	Conservator of Forest, Rourkela
	7	2210	0052	66	1,42,537	Medical Officer Community Health Centre, Birkeria
	10	2040	0026	60	20,000	Deputy Commissioner of Commercial Taxes Rourkela-II Circle, Panposh
Treasury Total: -					8,73,336	
PRI	3	2405	0152	207/FEP(NP) 16/17	4,500	District Fisheries Officer, Puri
	8	2202	0017	258	79,29,791	District Education Officer, Puri
	10	2204	0001	57/16-17	8,862	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0002	56/16-17	10,150	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0003	50/16-17	58,104	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0004	53/16-17	34,648	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0005	60/16-17	1,73,150	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0006	59/16-17	1,77,475	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0007	58/16-17	92,864	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0008	51/16-17	1,34,549	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0009	61/16-17	53,270	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0010	63/16-17	40,299	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0011	52/16-17	16,149	Commandant 6-Odisha Battalion NCC, Puri
	10	2204	0012	320	28,520	Collector, Puri
	10	2204	0013	319	20,330	Collector, Puri
	10	2204	0014	321	14,472	Collector, Puri
	10	2204	0015	318.	3,53,000	Collector, Puri
	11	2052	0001	.248	15,000	Addl. Sub-Collector, Puri
	11	2202	0188	93	13,68,036	Principal Samanta Chandra Sekhar College, Puri
Treasury Total: -					1,05,33,169	
RGD	1	2515	0043	101	5,188	Block Development Officer Kalyansinghpur, Rayagada
	3	2210	0440	153	1,68,003	Medical Officer Community Health Centre, Chandrapur
	3	2210	0607	258	2,52,559	Sub-Divisional Medical Officer, Gunupur
	8	2014	0014	30	1,82,240	Judicial Magistrate First Class, Bissam Cuttack
	12	2501	0019	62/16-17	2,15,920	Block Development Officer, Gunupur
	12	2501	0020	60/16-17	62,940	Block Development Officer, Gunupur
Treasury Total: -					8,86,850	
SBP	1	2210	0428	216	72,473	Medical Officer Community Health Centre Laida, Rengali
	1	2217	0001	27	1,44,316	Town Planning Officer Town Planning Unit, Sambalpur
	2	2235	0056	148/16-17	4,35,000	District Social Security Officer, Sambalpur

	2	2235	0058	149	2,17,500	District Social Security Officer, Sambalpur
	2	2235	0080	70/2016-2017	41,905	Secretary Zilla Sainik Board, Sambalpur
	3	2055	0142	969	9,150	Superintendent of Police, Sambalpur
	3	2055	0234	Telephone charges 226/2016-17	930	Deputy Inspector General of Police (Northern Range), Sambalpur
	3	2210	0958	264	28,719	Medical Officer Community Health Centre Laida, Rengali
	3	2406	0037	147/16-17	2,51,076	Divisional Forest Officer (Kenduleaf Division), Kuchinda
	3	2406	0044	208	1,07,830	Divisional Forest Officer (Wild Life) Hirakud Division, Sambalpur
	5	2055	0079	Electricity26/ 2016-17	435	Deputy Inspector General of Police (Northern Range), Sambalpur
	5	2405	0008	16	18,278	District Fisheries Officer, Sambalpur
	5	2501	0005	07/16-17	67,023	Block Development Officer Rairakhhol, Rairakhhol
	6	2075	0001	174	1,08,000	Superintendent of Police, Sambalpur
	6	2210	0281	14	4,15,500	Principal School of Nursing VSS Medical College, Burla
	7	2054	0032	23	8,000	Sub-Treasury Officer, Jujomura
	7	2210	0261	23	29,629	District Malaria Officer, Sambalpur
	7	2406	0024	64	16,550	Divisional Forest Officer (Wild Life) Hirakud Division, Sambalpur
	8	2014	0049	160	5,559	Registrar Civil Court, Sambalpur
	8	2202	0034	206	45,75,371	District Education Officer, Sambalpur
	8	2403	0010	35	35,905	Superintendent Exotic Cattle Breeding Farm Chipilima, Burla
	8	2406	0134	63	35,526	Conservator of Forest Sambalpur Circle, Sambalpur
	9	2053	0017	211/16-17	1,45,898	Collector, Sambalpur
	9	2506	0019	203/16-17	26,333	Collector, Sambalpur
	10	2054	0024	39	20,626	Sub-Treasury Officer, Jujomura
	10	2210	0298	92	1,90,642	District Homoeopathy Medical Officer Sambalpur Circle, Sambalpur
	10	2235	0088	47	1,42,222	Child Development Project Officer Kuchinda, Kuchinda
	10	2235	0089	51	1,42,222	Child Development Project Officer Kuchinda, Kuchinda
	10	2235	0090	50	1,42,222	Child Development Project Officer Kuchinda, Kuchinda
	10	2406	0025	458	2,07,320	Superintendent of Police, Sambalpur
	11	2055	0063	103	15,094	Commandant Basic Training Institute, Burla
	11	2055	0064	104	7,456	Commandant Basic Training Institute, Burla
	11	2055	0068	107	5,656	Commandant Basic Training Institute, Burla
	11	2055	0069	111	29,732	Commandant Basic Training Institute, Burla
	11	2055	0072	102	32,087	Commandant Basic Training Institute, Burla

	11	2055	0073	108	440	Commandant Basic Training Institute, Burla
	11	2210	0187	152FOR16-17	2,65,926	Medical Officer Community Health Centre Themra, Sambalpur
	11	2406	0052	132	1,25,861	Divisional Forest Officer(Wild Life) Hirakud Division, Sambalpur
Treasury Total: -					81,24,412	
SNG	2	2210	0214	248	1,12,380	Medical Officer Community Health Centre Kinjirkela, Sundargarh
	2	2515	0050	23	1,10,442	Executive Officer Zilla Parishad, Sundergarh
	2	2515	0051	24	1,84,735	Executive Officer Zilla Parishad, Sundergarh
	3	2210	0448	198	43,420	Medical Officer Community Health Centre, Koira
	3	2211	0063	238	1,04,000	Medical Officer Community Health Centre S Balanga, Bonai
	6	2211	0062	36	56,000	Medical Officer Community Health Centre, Koira
	6	2501	0054	23	18,914	Block Development Officer, Koira
	6	2501	0055	22	96,352	Block Development Officer, Koira
	6	2501	0056	21	2,13,156	Block Development Officer, Koira
	6	2501	0057	24	1,00,334	Block Development Officer, Koira
	7	2211	0034	66	17,257	Medical Officer Community Health Centre Mangasapur, Sundargarh
	8	2204	0001	20	39,040	Collector, Sundargarh
	8	2204	0002	21	4,13,125	Collector, Sundargarh
	10	2210	0263	127	21,452	Medical Officer Community Health Centre Hatibari, Biramitrapur
	12	2211	0011	217	7,920	Medical Officer Community Health Centre Kinjirkela, Sundargarh
	12	2403	0046	113	10,925	Chief District Veterinary Officer, Sundargarh
Treasury Total: -					15,49,452	
SNP	8	2202	0028	31	19,150	Principal District Resource Centre Sonapur, Subarnapur
	9	2202	0056	36	98,380	Principal District Resource Centre Sonapur, Subarnapur
Treasury Total: -					1,17,530	
Gross : -					7,36,73,391	
Items: -		293				

ANNEXURE- D

Wanting debit vouchers in respect of HBA/MCA

(Referred to in para 2.2)

Sl. No.	Name of the Treasury	Head of Account	T.V. No. & Date	Amount Involved (in ₹)	Type of errors	Name of the DDO	Remarks
1	BLS	7610	00001 /02.02.2017	9,912.00	Voucher Wanting	BLSFIN012	
2	JSP	7610	00001/ 07.02.2017	2,31,600.00	-do-	JSPFAR005	
3	KRD	7610	00021/ 23.09.2016	5,922.00	-do-	KRDFOR001	
4	OLS	7610	00009/ 17.09.2016	1,22,359.00	-do-	OLSPRD001	
5	BAM	7610	00013/ 26.12.2016	7,875.00	-do-	BAMHOM006	
6	KRD	7610	00013/17.12.2016	10,530.00	-do-	KRDGAD003	
7	KJR	7610	00007/11.11.2016	40,000.00	-do-	KJREDN015	
8	KJR	7610	00008/11.11.2016	40,000.00	-do-	KJR EDN015	
9	KJR	7610	00009/11.11.2016	40,000.00	-do-	KJR EDN015	
10	BDH	7610	00007/18.10.2016	80,000.00	-do-	BDH EDN005	
11	KJR	7610	00022/25.11.2016	1,60,000.00	-do-	KJRWAT001	
Total				7,48,198.00			

ANNEXURE – E(i)

**Treasury wise outstanding A.C Bills for settlement
(Referred to in para 2.3)**

Sl. No.	TRY	ITEM	Outstanding (in ₹)
1	ANG	43	21,23,107.00
2	BAM	47	31,68,859.00
3	BBS	81	1,88,63,354.00
4	BDH	20	85,10,362.00
5	BDK	74	2,60,03,379.00
6	BGR	36	9,05,415.00
7	BLG	321	3,58,56,402.00
8	BLS	67	54,32,609.00
9	CTC	237	11,92,29,331.00
10	CTS	11	3,72,96,114.00
11	DGR	22	62,67,543.00
12	DKL	44	2,40,72,502.00
13	GJM	104	4,81,02,484.00
14	GJP	57	1,48,23,139.00
15	JPR	43	5,33,13,713.00
16	JPS	27	3,59,700.00
17	JSD	21	10,28,800.00
18	JSP	68	2,38,61,578.00
19	JYR	58	44,33,189.00
20	KHD	81	37,17,931.00
21	KJR	93	2,94,88,250.00
22	KLD	105	3,53,41,092.00
23	KPD	80	2,85,08,426.00
24	KPT	64	38,05,125.00
25	KRD	62	27,77,394.00
26	MBJ	159	5,09,18,135.00
27	MKG	23	1,11,72,364.00
28	NGR	69	2,59,26,178.00
29	NPR	34	1,10,32,580.00
30	NRG	25	1,48,99,694.00
31	OLS	7	3,21,82,008.00

32	PLB	60	2,21,78,368.00
33	PNP	11	21,44,858.00
34	PRI	30	1,65,83,881.00
35	RGD	36	1,84,47,649.00
36	SBP	74	1,92,31,650.00
37	SNG	66	52,95,434.00
38	SNP	66	1,17,25,633.00
Total		2526	77,90,28,230.00

ANNEXURE – E (ii)

**Year wise outstanding A.C Bills for settlement
(Referred to in para 2.3)**

Sl. No.	Year	Item	Balance (in ₹)
1	2003-04	7	86,407.00
2	2004-05	30	21,13,751.00
3	2005-06	16	1,23,552.00
4	2006-07	28	24,94,677.00
5	2007-08	16	2,28,636.00
6	2008-09	57	10,00,777.00
7	2009-10	38	8,53,532.00
8	2010-11	91	74,69,047.00
9	2011-12	37	46,65,519.00
10	2012-13	10	18,20,637.00
11	2013-14	93	7,41,77,233.00
12	2014-15	52	1,92,53,588.00
13	2015-16	589	4,02,63,389.00
14	2016-17	1462	62,44,77,485.00
Total: -		2526	77,90,28,230.00

ANNEXURE – F

Misclassification of DEBIT by the Treasury (2016-17)
AEIPF (TPF) Debit wrongly booked under M.H.8009-SPF-01-Civil-101-GPF
(Referred to in para 2.4)

Sl. No.	Name of Treasury	Month	TV No.	Head of Account	Amount Involved (in ₹)	Remarks
1	MBJ	05/2016	0062	8009	1,97,000.00	TPF
2	KRD	05/2016	0407	8009	1,80,000.00	TPF
3	JPR	06/2016	0001	8009	3,00,000.00	TPF
4	BGR	08/2016	0131	8009	1,71,000.00	TPF
5	SBP	11/2016	0125	8009	5,00,000.00	TPF
6	MBJ	01/2017	0118	8009	1,00,000.00	TPF
7	KPT	03/2017	0129	8009	7,00,000.00	TPF
					21,48,000.00	

ANNEXURE – G

**Outstanding Pension claims from CPAO, New Delhi
(Referred to in para 2.5)**

Particulars	Month	Amount (in ₹)
PAO Suspense	04/2016	1,65,50,891.00
	05/2016	1,58,46,515.00
	06/2016	1,85,23,023.00
	07/2016	3,81,15,037.00
	08/2016	1,79,11,395.00
	09/2016	3,33,78,904.00
	10/2016	2,21,65,449.00
	11/2016	2,03,81,705.00
	12/2016	2,39,49,108.00
	01/2017	2,53,49,026.00
	02/2017	2,31,53,975.00
	03/2017	2,60,74,620.00
	Total	28,13,99,648.00
Defense	03/2017	1,22,62,433.00
	Total	1,22,62,433.00
S.E Railway	01/2017	9,64,895.00
	03/2017	10,92,394.00
	Total	20,57,289.00
Eastern Railway	11/2016	1,45,858.00
	03/2017	1,53,544.00
	Total	2,99,402.00
Central Railway	09/2016	8,165.00
	10/2016	8,165.00
	Total	16,330.00

ANNEXURE- H

Misclassification/Wanting/Incomplete Challans form Treasury

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

(Referred to in para 2.6)

Sl. No.	Name of Treasury	Month	Challan No.	Head of Account	Amount Involved (in ₹)	Remarks
1	BAM	04/2016	0008	8009	200.00	PROF. TAX
2	JPR	04/2016	0009	8009	25,200.00	TPF
3	MKG	04/2016	0002	8009	3,500.00	CHALLAN WANTING
4	MKG	04/2016	0003	8009	200.00	CHALLAN WANTING
5	DKL	05/2016	0052	8009	36,000.00	TPF
6	DKL	05/2016	0127	8009	26,850.00	PROF. TAX
7	KRD	05/2016	0074	8009	8,025.00	PROF. TAX
8	KRD	05/2016	0164	8009	20,725.00	PROF. TAX
9	ANG	07/2016	0106	8009	18,000.00	TPF
10	DKL	09/2016	0063	8009	12,000.00	TPF
11	KRD	09/2016	0205	8009	11,959.00	REC. OF HBA
12	KPT	09/2016	0078	8009	15,000.00	CHALLAN WANTING
13	KPT	09/2016	0079	8009	27,000.00	CHALLAN WANTING
14	MBJ	10/2016	0271	8009	36,265.00	TPF
15	KRD	11/2016	0212	8009	11,959.00	REC. OF HBA
16	RGD	11/2016	0046	8009	9,000.00	TPF
17	SBP	11/2016	0116	8009	80,000.00	CHALLAN WANTING
18	KRD	12/2016	0159	8009	3,632.00	CPF
19	ANG	12/2016	0094	8009	98,000.00	CHALLAN WANTING
20	ANG	02/2017	0098	8009	5,000.00	INT. ON HBA
21	GJM	03/2017	0309	8009	200.00	PROF TAX
22	RGD	03/2017	0119	8009	20,000.00	CHALLAN WANTING
					4,68,715.00	

ANNEXURE – I
Delay in Rendition of Account
(Referred to in para 2.7)

Due date of 1st list – 21st of the same month Delay in Rendition of Treasury Accounts for the Year 2016-17

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

DoR –I – Date of Receipt of 1st list

D Stands for delay in terms of days

DoR –II – Date of Receipt of 2nd list

PART-I

YEAR 2016-17

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	22.04	1	09.05	1	25.05	4	09.06	1	23.06	2	05.07	-3
2	Berhampur Spl	21.04	0	06.05	-2	21.05	0	08.06	0	21.06	0	08.07	0
3	Bhubaneswar Spl-I	21.04	0	05.05	-3	20.05	-1	05.06	-3	27.06	6	05.07	-3
4	Bouda	21.04	0	09.05	1	21.05	0	08.06	0	22.06	1	08.07	0
5	Bhadrak	22.04	1	06.05	-2	22.05	1	08.06	0	22.06	1	05.07	-3
6	Bargarh	22.04	1	06.05	-2	22.05	1	11.06	3	24.06	3	08.07	0
7	Bolangir	25.04	4	09.05	1	22.05	1	08.06	0	24.06	3	12.07	4
8	Balasore	22.04	1	06.05	-2	27.05	6	08.06	0	23.06	2	08.07	0
9	Cyber Treasury			06.05	-2			05.06	-3			08.07	0
10	Cuttack	21.04	0	05.05	-3	21.05	0	10.06	2	21.06	0	05.07	-3
11	Cuttack Spl	21.04	0	05.05	-3	20.05	-1	05.06	-3	20.06	-1	05.07	-3
12	Deogarh	28.04	7	09.05	1	22.05	1	11.06	3	23.06	2	08.07	0
13	Dhenkanal	25.04	4	06.05	-2	25.05	4	08.06	0	24.06	3	11.07	3
14	Ganjam	22.04	1	09.05	1	25.05	4	08.06	0	24.06	3	11.07	3
15	Gajapati	21.04	0	09.05	1	21.05	0	08.06	0	22.06	1	12.07	4
16	Jajpur	21.04	0	09.05	1	25.05	4	08.06	0	28.06	7	08.07	0
17	Jajpur Road Spl	21.04	0	06.05	-2	21.05	0	04.06	-4	21.06	0	05.07	-3
18	Jharsuguda	25.04	4	09.05	1	22.05	1	09.06	1	24.06	3	13.07	5
19	Jagatsinghpur	21.04	0	06.05	-2	21.05	0	04.06	-4	21.06	0	05.07	-3
20	Jeypore Spl	22.04	1	06.05	-2	21.05	0	05.06	-3	22.06	1	05.07	-3
21	Khurda Spl	22.04	1	06.05	-2	25.05	4	05.06	-3	22.06	1	06.07	-2
22	Keonjhar	25.04	4	09.05	1	25.05	4	09.06	1	24.06	3	11.07	3
23	Kalahandi	22.04	1	06.05	-2	22.05	1	08.06	0	23.06	2	08.07	0
24	Kendrapara	21.04	0	06.05	-2	21.05	0	05.06	-3	22.06	1	08.07	0
25	Koraput	22.04	1	06.05	-2	25.05	4	05.06	-3	22.06	1	05.07	-3
26	Khurda	21.04	0	09.05	1	20.05	-1	05.06	-3	20.06	-1	05.07	-3
27	Mayurbhanj	22.04	1	06.05	-2	22.05	1	05.06	-3	23.06	2	08.07	0
28	Malkangiri	22.04	1	06.05	-2	25.05	4	09.06	1	23.06	2	08.07	0
29	Nayagarh	21.04	0	09.05	1	21.05	0	08.06	0	21.06	0	08.07	0
30	Nuapara	21.04	0	09.05	1	22.05	1	08.06	0	23.06	2	12.07	4
31	Nabarangpur	22.04	1	06.05	-2	25.05	4	08.06	0	22.06	1	08.07	0
32	Bhubaneswar Spl-II	21.04	0	05.05	-3	20.05	-1	05.06	-3	21.06	0	05.07	-3
33	Phulbani	22.04	1	10.05	2	22.05	1	08.06	0	22.06	1	12.07	4
34	Panposh Spl	21.04	0	06.05	-2	21.05	0	05.06	-3	21.06	0	08.07	0
35	Puri	22.04	1	09.05	1	25.05	4	08.06	0	22.06	1	08.07	0
36	Rayagada	22.04	1	06.05	-2	22.05	1	05.06	-3	22.06	1	08.07	0
37	Sambalpur	22.04	1	06.05	-2	22.05	1	08.06	0	23.06	2	08.07	0
38	Sundergarh	21.04	0	06.05	-2	22.05	1	09.06	1	22.06	1	08.07	0
39	Subarnapur	26.04	5	09.05	1	25.05	4	09.06	1	22.06	1	08.07	0

PART-II

YEAR 2016-17

Sl No	District	July				August				September			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	Angul	22.07	1	08.08	0	23.08	2	08.09	0	22.09	1	07.10	-1
2	Berhampur Spl	21.07	0	05.08	-3	22.08	1	07.09	-1	21.09	0	07.10	-1
3	Bhubaneswar Spl-I	20.07	-1	05.08	-3	19.08	-2	05.09	-3	20.09	-1	05.10	-3
4	Bouda	22.07	1	08.08	0	22.08	1	14.09	6	20.09	-1	07.10	-1
5	Bhadrak	22.07	1	11.08	3	23.08	2	07.09	-1	22.09	1	05.10	-3
6	Bargarh	26.07	5	08.08	0	23.08	2	09.09	1	23.09	2	05.10	-3
7	Bolangir	25.07	4	08.08	0	23.08	2	12.09	4	23.09	2	07.10	-1
8	Balasore	25.07	4	08.08	0	23.08	2	08.09	0	21.09	0	06.10	-2
9	Cyber Treasury			08.08	0			08.09	0			06.10	-2
10	Cuttack	21.07	0	08.08	0	22.08	1	06.09	-2	20.09	-1	05.10	-3
11	Cuttack Spl	21.07	0	08.08	0	22.08	1	07.09	-1	20.09	-1	05.10	-3
12	Deogarh	25.07	4	09.08	1	26.08	5	09.09	1	22.09	1	07.10	-1
13	Dhenkanal	22.07	1	08.08	0	22.08	1	08.09	0	23.09	2	07.10	-1
14	Ganjam	25.07	4	08.08	0	26.08	5	09.09	1	26.09	5	06.10	-2
15	Gajapati	25.07	4	09.08	1	22.08	1	08.09	0	23.09	2	08.10	0
16	Jajpur	22.07	1	10.08	2	22.08	1	08.09	0	21.09	0	07.10	-1
17	Jajpur Road Spl	20.07	-1	08.08	0	22.08	1	08.09	0	21.09	0	06.10	-2
18	Jharsuguda	26.07	5	18.08	10	25.08	4	09.09	1	23.09	2	07.10	-1
19	Jagatsinghpur	21.07	0	08.08	0	22.08	1	08.09	0	22.09	1	06.10	-2
20	Jeypore Spl	21.07	0	05.08	-3	22.08	1	07.09	-1	21.09	0	07.10	-1
21	Khurda Spl	20.07	-1	08.08	0	23.08	2	08.09	0	20.09	-1	06.10	-2
22	Keonjhar	25.07	4	08.08	0	23.08	2	09.09	1	23.09	2	07.10	-1
23	Kalahandi	22.07	1	08.08	0	23.08	2	07.09	-1	21.09	0	06.10	-2
24	Kendrapara	21.07	0	05.08	-3	22.08	1	08.09	0	20.09	-1	06.10	-2
25	Koraput	25.07	4	08.08	0	22.08	1	07.09	-1	22.09	1	07.10	-1
26	Khurda	20.07	-1	08.08	0	22.08	1	07.09	-1	20.09	-1	06.10	-2
27	Mayurbhanj	22.07	1	08.08	0	22.08	1	09.09	1	23.09	2	06.10	-2
28	Malkangiri	22.07	1	08.08	0	25.08	4	07.09	-1	26.09	5	07.10	-1
29	Nayagarh	21.07	0	08.08	0	22.08	1	09.09	1	21.09	0	06.10	-2
30	Nuapara	22.07	1	12.08	4	23.08	2	12.09	4	22.09	1	07.10	-1
31	Nabarangpur	22.07	1	05.08	-3	22.08	1	08.09	0	21.09	0	07.10	-1
32	Bhubaneswar Spl-II	20.07	-1	05.08	-3	22.08	1	07.09	-1	20.09	-1	06.10	-2
33	Phulbani	22.07	1	08.08	0	22.08	1	08.09	0	22.09	1	07.10	-1
34	Panposh Spl	21.07	0	08.08	0	22.08	1	08.09	0	21.09	0	06.10	-2
35	Puri	25.07	4	08.08	0	23.08	2	08.09	0	22.09	1	06.10	-2
36	Rayagada	22.07	1	08.08	0	22.08	1	08.09	0	21.09	0	07.10	-1
37	Sambalpur	22.07	1	08.08	0	23.08	2	09.09	1	23.09	2	06.10	-2
38	Sundergarh	21.07	0	08.08	0	22.08	1	08.09	0	21.09	0	06.10	-2
39	Subarnapur	22.07	1	08.08	0	23.08	2	09.09	1	21.09	0	07.10	-1

PART-III

YEAR 2016-17

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	21.10	0	08.11	0	23.11	2	07.12	-1	22.12	1	06.01	-2
2	Berhampur Spl	21.10	0	07.11	-1	22.11	1	07.12	-1	22.12	1	06.01	-2
3	Bhubaneswar Spl-I	20.10	-1	04.11	-4	21.11	0	05.12	-3	20.12	-1	05.01	-3
4	Bouda	21.10	0	07.11	-1	23.11	2	07.12	-1	20.12	-1	09.01	1
5	Bhadrak	20.10	-1	07.11	-1	22.11	1	06.12	-2	22.12	1	06.01	-2
6	Bargarh	24.10	3	08.11	0	22.11	1	07.12	-1	22.12	1	09.01	1
7	Bolangir	21.10	0	08.11	0	22.11	1	09.12	1	22.12	1	06.01	-2
8	Balasore	20.10	-1	07.11	-1	22.11	1	06.12	-2	27.12	6	06.01	-2
9	Cyber Treasury			07.11	-1			07.12	-1			05.01	-3
10	Cuttack	20.10	-1	04.11	-4	21.11	0	06.12	-2	20.12	-1	05.01	-3
11	Cuttack Spl	20.10	-1	07.11	-1	21.11	0	06.12	-2	20.12	-1	05.01	-3
12	Deogarh	26.10	5	07.11	-1	22.11	1	07.12	-1	22.12	1	06.01	-2
13	Dhenkanal	21.10	0	07.11	-1	24.11	3	08.12	0	22.12	1	09.01	1
14	Ganjam	24.10	3	07.11	-1	24.11	3	06.12	-2	22.12	1	06.01	-2
15	Gajapati	21.10	0	07.11	-1	22.11	1	07.12	-1	22.12	1	06.01	-2
16	Jajpur	21.10	0	07.11	-1	22.11	1	06.12	-2	22.12	1	09.01	1
17	Jajpur Road Spl	21.10	0	07.11	-1	22.11	1	06.12	-2	20.12	-1	06.01	-2
18	Jharsuguda	24.10	3	07.11	-1	23.11	2	09.12	1	22.12	1	10.01	2
19	Jagatsinghpur	20.10	-1	07.11	-1	22.11	1	07.12	-1	20.12	-1	06.01	-2
20	Jeypore Spl	20.10	-1	07.11	-1	22.11	1	06.12	-2	22.12	1	06.01	-2
21	Khurda Spl	20.10	-1	04.11	-4	21.11	0	07.12	-1	20.12	-1	06.01	-2
22	Keonjhar	24.10	3	07.11	-1	23.11	2	07.12	-1	23.12	2	06.01	-2
23	Kalahandi	21.10	0	07.11	-1	22.11	1	06.12	-2	22.12	1	06.01	-2
24	Kendrapara	21.10	0	07.11	-1	21.11	0	06.12	-2	20.12	-1	06.01	-2
25	Koraput	21.10	0	07.11	-1	25.11	4	07.12	-1	22.12	1	06.01	-2
26	Khurda	20.10	-1	07.11	-1	21.11	0	06.12	-2	20.12	-1	06.01	-2
27	Mayurbhanj	21.10	0	07.11	-1	23.11	2	06.12	-2	22.12	1	06.01	-2
28	Malkangiri	24.10	3	11.11	3	24.11	3	09.12	1	23.12	2	06.01	-2
29	Nayagarh	21.10	0	07.11	-1	22.11	1	06.12	-2	22.12	1	05.01	-3
30	Nuapara	21.10	0	08.11	0	22.11	1	08.12	0	22.12	1	09.01	1
31	Nabarangpur	24.10	3	07.11	-1	22.11	1	09.12	1	21.12	0	09.01	1
32	Bhubaneswar Spl-II	20.10	-1	04.11	-4	21.11	0	05.12	-3	20.12	-1	05.01	-3
33	Phulbani	21.10	0	07.11	-1	21.11	0	06.12	-2	22.12	1	06.01	-2
34	Panposh Spl	20.10	-1	07.11	0	21.11	0	07.12	-1	20.12	-1	06.01	-2
35	Puri	24.10	3	07.11	-1	23.11	2	08.12	0	23.12	2	09.01	1
36	Rayagada	24.10	3	07.11	-1	23.11	2	07.12	-1	21.12	0	06.01	-2
37	Sambalpur	20.10	-1	07.11	-1	21.11	0	06.12	-2	22.12	1	09.01	1
38	Sundergarh	21.10	0	07.11	-1	21.11	0	06.12	-2	21.12	0	05.01	-3
39	Subarnapur	21.10	0	07.11	-1	22.11	1	06.12	-2	22.12	1	06.01	-2

Sl No	District	January				February				March			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	Angul	24.01	3	07.02	-1	22.02	1	08.03	0	24.03	3	12.04	4
2	Berhampur Spl	20.01	-1	07.02	-1	21.02	0	07.03	-1	24.03	3	12.04	4
3	Bhubaneswar Spl-I	20.01	-1	06.02	-2	20.02	-1	06.03	-2	20.03	-1	06.04	-2
4	Bouda	20.01	-1	08.02	0	21.02	0	07.03	-1	23.03	2	12.04	4
5	Bhadrak	20.01	-1	06.02	-2	21.02	0	06.03	-2	22.03	1	11.04	3
6	Bargarh	24.01	3	07.02	-1	22.02	1	07.03	-1	24.03	3	12.04	4
7	Bolangir	24.01	3	08.02	0	23.02	2	08.03	0	27.03	6	13.04	5
8	Balasore	20.01	-1	06.02	-2	21.02	0	07.03	-1	23.03	2	12.04	4
9	Cyber Treasury			07.02	-1			07.03	-1			12.04	4
10	Cuttack	20.01	-1	06.02	-2	20.02	-1	06.03	-2	21.03	0	11.04	3
11	Cuttack Spl	20.01	-1	06.02	-2	20.02	-1	07.03	-1	22.03	1	11.04	3
12	Deogarh	24.01	3	09.02	1	27.02	6	08.03	0	24.03	3	18.04	10
13	Dhenkanal	24.01	3	09.02	1	23.02	2	08.03	0	24.03	3	12.04	4
14	Ganjam	24.01	3	06.02	-2	23.02	2	06.03	-2	27.03	6	11.04	3
15	Gajapati	20.01	-1	07.02	-1	21.02	0	06.03	-2	24.03	3	11.04	3
16	Jajpur	20.01	-1	06.02	-2	22.02	1	07.03	-1	23.03	2	11.04	3
17	Jajpur Road Spl	20.01	-1	07.02	-1	21.02	0	06.03	-2	21.03	0	06.04	-2
18	Jharsuguda	25.01	4	08.02	0	23.02	2	08.03	0	24.03	3	13.04	5
19	Jagatsinghpur	20.01	-1	06.02	-2	22.02	1	07.03	-1	22.03	1	13.04	5
20	Jeypore Spl	20.01	-1	06.02	-2	22.02	1	07.03	-1	23.03	2	11.04	3
21	Khurda Spl	20.01	-1	06.02	-2	20.02	-1	06.03	-2	20.03	-1	11.04	3
22	Keonjhar	25.01	4	08.02	0	23.02	2	06.03	-2	27.03	6	12.04	4
23	Kalahandi	20.01	-1	06.02	-2	22.02	1	08.03	0	23.03	2	07.04	-1
24	Kendrapara	20.01	-1	06.02	-2	21.02	0	06.03	-2	23.03	2	11.04	3
25	Koraput	20.01	-1	09.02	1	23.02	2	07.03	-1	21.03	0	13.04	5
26	Khurda	20.01	-1	06.02	-2	20.02	-1	06.03	-2	20.03	-1	11.04	3
27	Mayurbhanj	24.01	3	07.02	-1	22.02	1	07.03	-1	23.03	2	13.04	5
28	Malkangiri	24.01	3	09.02	1	23.02	2	07.03	-1	24.03	3	12.04	4
29	Nayagarh	24.01	3	07.02	-1	21.02	0	06.03	-2	22.03	1	12.04	4
30	Nuapara	24.01	3	09.02	1	22.02	1	08.03	0	23.03	2	13.04	5
31	Nabarangpur	24.01	3	08.02	0	22.02	1	07.03	-1	24.03	3	12.04	4
32	Bhubaneswar Spl-II	20.01	-1	06.02	-2	20.02	-1	06.03	-2	21.03	0	19.04	11
33	Phulbani	24.01	3	06.02	-2	21.02	0	06.03	-2	21.03	0	11.04	3
34	Panposh Spl	20.01	-1	06.02	-2	21.02	0	06.03	-2	21.03	0	11.04	3
35	Puri	25.01	4	08.02	0	23.02	2	06.03	-2	23.03	2	19.04	11
36	Rayagada	24.01	3	06.02	-2	22.02	1	07.03	-1	23.03	2	12.04	4
37	Sambalpur	20.01	-1	06.02	-2	21.02	0	06.03	-2	27.03	6	12.04	4
38	Sundergarh	23.01	2	06.02	-2	21.02	0	06.03	-2	23.03	2	11.04	3
39	Subarnapur	24.01	3	06.02	-2	22.02	1	07.03	-1	23.03	2	13.04	5

ANNEXURE- J**Requisition for correction of Account during the year 2016-17***(Referred to in para 2.8)*

TRY	98-99	99-00	01-02	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	16-17	Total
ANG											2			1		1			4
BDH																2		1	3
BGR											1				2	2	1		6
BLS	1	1						2							7			1	12
BDK										3	8	1	2		1		1	1	17
BAM																		1	1
BLG								3	4	1						1		1	10
BBS-I											2	4	1				2	2	11
BBS-II																1	4	1	6
CTC				1	3										2	2			8
CTS					1								1						2
DKL													10	3			2	1	16
DGR															1				1
GJM				1	1	1											2		5
GJP									3	3					1	1			8
JSP												6		1		1			8
JPR										1		1							2
JYR																			0
KLD															5	1	3		9
KJR			2									2	1						5
KPD															1	1	1		3
KPT																	1		1
KRD								1	1	3	2	1	1	2		2		4	17
KHD													1						1
MKG																			0
MBJ													1		1	4	1		7
NPR										11	10	11	2						34
NGR											1								1
PNP								3	10	11	8		5	12	3				52
PLB																			0
PRI							1	1											2
RGD												1	1		2				4
SBP									2		2	3		1			1	2	11

SNP																			0
SNG											4	1							5
CBR																	1		1
NDL																	1		1
Total	1	1	2	2	5	2	1	9	20	33	40	31	26	20	26	19	21	15	274

ANNEXURE-K**Non-submission of Lapsed Deposit Statements.***(Referred to in para 2.9)*

Treasury	101-Revenue Deposit	103-Security Deposit	104-Civil Court Deposit	105-Criminal court Deposit
As on 1st April of 2017				
Angul	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2008, 2009, 2014	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009	2003, 2004, 2005, 2006, 2007, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017
Bhubaneswar Speical-I	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009	2000, 2001	2000,2001
Berhampur Special	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009	2007, 2009	2007
Bhadrak	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2001, 2002, 2003, 2015, 2016, 2017	2000,2001,2002,2003,2014,2015,2016,2017
Boudh	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015,	2001,2004,2006,2007,2008.2009,2010,2011,2012,2013,2014,2015
Bolangir	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016,	2000, 2001, 2002, 2003, 2004, 2008, 2009, 2012, 2016	2000,2001,2002,2004,2005,2008,2010,2011
Bargarh	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2006, 2009, 2010, 2011, 2012, 2013, 2014, 2016	2001,2002,2003,2006,2009,2010,2011,2012,2013
Balasore	2000, 2001, 2002, 2003, 2004, 2005	2000, 2001, 2002, 2003, 2004, 2005, 2007	2000, 2003	2000,2001,2002,2003
Cuttack	2000, 2001, 2002, 2003, 2004, 2005, 2007, 2008, 2009, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2007, 2008, 2009, 2014, 2015, 2016, 2017	2016, 2017	2000,2001,2002,2003,2004,2016

Deogarh	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2005, 2006, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2005, 2006, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017
Cuttack Special	2000, 2001, 2002, 2003, 2004, 2017, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016,	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017
Dhenkanal	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2008	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2008, 2010	2003, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2011, 2013, 2014, 2015, 2016, 2017
Ganjam	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2017 ,	2000, 2001, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014	2000, 2001, 2002	Nil
Gajapati	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017 ,	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006	2000, 2001, 2002, 2003, 2004, 2005, 2006
Jajpur	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2009, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2012	2000, 2001, 2002, 2003, 2004, 2005, 2006
Jajpur Road	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2006, 2008, 2009, 2010, 2012	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2015	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2016
Jharsuguda	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2012, 2013, 2014, 2015, 2016	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2013, 2014, 2015, 2016, 2017	2000,2001,2002,2003,2004,2005,2006,2013,2015,2016,2017
Jagatsinghpur	2000,2001,2002,2003,2004,2005,2006,2008,2017	2000,2001,2002,2003,2004,2005,2006,2017	2000, 2001, 2002, 2003, 2012, 2013, 2014, 2015, 2016, 2017	2002, 2003, 2004, 2005, 2012, 2013, 2014, 2015, 2016,

Jeypore Special	2000, 2001, 2002, 2003, 2004, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011	2003, 2006, 2011, 2017	2006, 2017
Khurdha Special	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017
Keonjhar	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2001, 2002, 2006, 2010	2000, 2002, 2003, 2004, 2009, 2016, 2017
Kalahandi	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2013, 2014	2000, 2007	2006, 2007
Koraput	2000, 2001, 2002, 2003, 2005, 2006, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2012, 2014	2007, 2009, 2010, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2012, 2013, 2014, 2015, 2016, 2017
Kendrapara	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2002, 2003, 2004, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017
Dist. Try. Khurda	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007	2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016	2008, 2009, 2010, 2012, 2013, 2014, 2015, 2016
Mayurbhanj Baripada	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009	2001	2001
Malkangiri	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010	2017	2017
Nayagarh	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2011, 2012, 2013, 2014, 2015, 2016, 2017

Nuapara	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2012, 2013, 2014, 2015, 2016, 2017	2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017
Bhuaneswar Special-II	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2012, 2015, 2016, 2017
Nabarangpur	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2008, 2012, 2013, 2014, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017
Phulbani	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2014, 2015, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009	2000, 2001, 2002, 2003, 2004	2004
Panposh	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010	2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2017
Rayagada	2000, 2001	2000, 2001, 2017	2013, 2014, 2015, 2016, 2017	2011, 2012, 2013, 2014, 2015, 2016, 2017
Puri	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2000, 2001, 2002, 2006, 2008, 2017	2000, 2001, 2002, 2006, 2008, 2017
Sambalpur	2000, 2001, 2004, 2006, 2014	2000, 2001, 2013, 2014	2001, 2005, 2006	2000, 2002, 2005, 2006
Sundargarh	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2013	Nil	Nil
Subarnapur	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013	2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012	2000, 2001, 2002, 2006, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017	2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017

ANNEXURE- L

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

(Referred to in para 2.10)

Sl. No.	Treasury	Name of Defaulting Administrators
1	Angul	Headmaster Angul High School Angul, Principal Government College Angul
2	Berhampur	Assistant Soil Conservation Officer Berhampur
3	Bhubaneswar Spl-I	Commissioner of Endowments Bhubaneswar, Principal BJB College Bhubaneswar, Block Development Officer Balipatna
4	Bhubaneswar Spl-II	Administrator Central Provident Fund H & UD Dept
5	Boudh	Project Director District Rural Development Agency Boudh, Executive Officer Zilla Parisad Boudh, Head Master JD High School Boudh, Head Mistress Government Girls High School Boudh, Executive Officer Notified Area Council Boudh, Block Development Officer Boudh, Block Development Officer Harabhanga, Block Development Officer Kantamal
6	Bargarh	Assistant Soil Conservation Officer(Survey) Padmapur, Head Master George High School Bargarh, Head Mistress Government Girls High School Bargarh, Head Master Government High School Kamgaon, Head Master Government High School Sialkhandhatha Bheden, Principal Panchayat College Bargarh, Block Development Officer Ambabhona Bhatli, Block Development Officer Bheden, Block Development Officer Jharbandh Padmapur, Block Development Officer Paikmal Padmapur
7	Bhadrak	District Rural Development Agency Bhadrak, Executive Officer Zilla Parisad Bhadrak, Head Master RN High School Dolasahi Tihidi, Head Mistress Government Girls High School Agarpada Bhadrak, Head Mistress Government Girls High School Bhadrak, Head Mistress Government Girls High School Tihidi, Principal Bhadrak College Bhadrak, Executive Officer Bhadrak Municipality Bhadrak, Executive Officer Notified Area Council Basudevpur, Block Development Officer Basudevpur, Block Development Officer Bhadrak, Block Development Officer Bhandaripokhari Dhamnagar, Block Development Officer Bonth Bhadrak, Block Development Officer Chandbali, Block Development Officer Dhamnagar, Block Development Officer Tihidi
8	Bolangir	Assistant Engineer Soil Conservation Titilagarh, Assistant Soil Conservation Officer Bolangir, Assistant Soil Conservation Officer Patnagarh, Soil Conservation Officer Regudipara Bolangir, Head Master NB High School Jarasinga, Head Master PR High School Bolangir, Head Mistress Government Girls High School Bolangir, Head Mistress Government Girls High School Patnagarh, Head Mistress Government Girls High School Titilagarh, Principal District Institute of Educational Training Bolangir, Principal College of Teacher Education Bolangir, Principal Government Womens' College Bolangir, Principal Rajendra College Bolangir, Executive Officer Bolangir Municipality Bolangir, Executive Officer Notified Area Council Kantabanji, Executive Officer Notified Area Council Titilagarh, Block Development Officer Agalpur, Block Development Officer Bolangir, Block Development Officer Deogaon, Block Development Officer Gudvela, Block Development Officer Loisingha, Block Development Officer Muribahal, Block Development Officer Puintala, Block

		Development Officer Saintala, Block Development Officer Titilagarh
9	Balasore	Head Master Government High School Jaleswarpur Bhograi, Head Master Government High School Khaira Soro, Executive Officer Notified Area Council Soro, Block Development Officer Bahanaga, Block Development Officer Khaira Soro, Block Development Officer Simulia Soro, Block Development Officer Soro
10	Cuttack	Head Master Revenshaw Collegiate School Cuttack, Head Mistress Government Girls High School Athagarh, Head Mistress Government Girls High School Tigiria, Executive Officer Notified Area Council Athagarh, Block Development Officer Tigiria
11	Cuttack Spl.	Executive Officer Choudwar Municipality Choudwar
12	Deogarh	Assistant Soil Conservation Officer Deogarh, Project Director District Rural Development Agency Deogarh, Head Master Government Girls High School Deogarh, Head Master RBD High School Deogarh, Executive Officer Deogarh Municipality Deogarh, Block Development Officer Barkote, Block Development Officer Reamal, Block Development Officer Teleibani
13	Dhenkanal	Principal Dhenkanal Autonomous College Dhenkanal
14	Ganjam	Executive Officer Zilla Parisad Chhatrapur, Project Director District Rural Development Agency Chhatrapur, Head Master Government High School Nuapada, Head Master Harihar High School Aska, Head Master ND High School Purushottampur, Head Master Pupil's High School Buguda, Head Master RR Bidyapitha Chikiti, Head Master SM High School Khalikot, Principal Government Elementary Teacher Education Institution Chikiti, Principal Government Elementary Teacher Education Institution Polasara, Head Master UB High School Bhanjanagar, Head Mistress DB Government Girls High School Bhanjanagar, Head Mistress Government Girls High School Aska, Head Mistress Government Girls High School Chhatrapur, Head Mistress Government Girls High School Digapahandi, Head Mistress Rajlaxmi Girls High School Chikiti, Head Master ONSLOW Institution Chhatrapur, Head Master Government High School Kanchuru, Principal Niranjana Government Women's College Aska, Executive Officer Notified Area Council Aska, Executive Officer Notified Area Council Bellagantha, Executive Officer Notified Area Council Bhanjanagar, Executive Officer Notified Area Council Buguda, Executive Officer Notified Area Council Chhatrapur, Executive Officer Notified Area Council Chikiti, Executive Officer Notified Area Council Digapahandi, Executive Officer Notified Area Council Ganjam, Executive Officer Notified Area Council Hinjilicut, Executive Officer Notified Area Council Kabisuryanagar, Executive Officer Notified Area Council Khallikote, Executive Officer Notified Area Council Kodala, Executive Officer Notified Area Council Polasara, Executive Officer Notified Area Council Purushottampur, Executive Officer Notified Area Council Rambha, Block Development Officer Aska, Block Development Officer Beguniapara, Block Development Officer Belagantha, Block Development Officer Bhanjanagar, Block Development Officer Buguda, Block Development Officer Ganjam, Block Development Officer Chhatrapur, Block Development Officer Chikiti, Block Development Officer Dharakot, Block Development Officer Digapahandi, Block Development Officer Jagannathprasad, Block Development Officer Kabisuryanagar, Block Development Officer Khalikot, Block Development Officer Patrapur, Block

		Development Officer Polasara, Block Development Officer Purushottampur, Block Development Officer Sanakhemandi, Block Development Officer Sheragad, Block Development Officer Surada, Block Development Officer Hinjilicut, Block Development Officer Kukudakhandi
15	Gajapati	Assistant Soil Conservation Officer Paralakhemundi, Executive Officer Notified Area Council Kasinagar, Spl Planning Authority Paralakhemundi, Block Development Officer Kasinagar
16	Jajpur	Principal NC College Jajpur, Block Development Officer Badachana, Block Development Officer Sukinda
17	Jagatsinghpur	Headmaster/Headmistress Baikunthanath Girls High School Jagatsinghpur, Block Development Officer Tirtol
18	Kalahandi	Block Development Officer Lanjigarh, Block Development Officer M.Rampur, Block Development Officer Narla
19	Keonjhar	Executive Officer Zilaparasad Keonjhar, Project Director District Rural Development Agency Keonjhar, Project Director Integrated Tribal Development Agency Champua, Project Director Integrated Tribal Development Agency Keonjhar, Head Master DN High School Keonjhar, Head Master Gopinath Narayan High School Swampatna Ghatagaon, Head Master Mahatab High School Champua, Principal Government Elementary Teacher Education Institution Remuli, Head Mistress Government Girls High School Anandapur, Head Mistress Government Girls High School Deogaon, Head Mistress Government Girls High School Keonjhar, Head Mistress Town Girls High School Keonjhar, Principal Dharanidhar College Keonjhar, Principal Government Women College Keonjhar, Principal Industries Training Institute Barbil, Executive Officer Barbil Municipality Barbil, Executive Officer Joda Municipality Joda Barbil, Executive Officer Keonjhar Municipality Keonjhar, Executive Officer Notified Area Council Anandapur, Block Development Officer Anandapur, Block Development Officer Banspal Keonjhar, Block Development Officer Champua, Block Development Officer Ghasipura Anandapur, Block Development Officer Ghatagaon, Block Development Officer Harichandanpur Ghatagaon, Block Development Officer Hatadihi, Block Development Officer Jhumpura Keonjhar, Block Development Officer Joda Barbil, Block Development Officer Patna Ghatagaon, Block Development Officer Telkoi, Block Development Officer Sadar Keonjhar
20	Kendrapara	Project Director District Rural Development Agency Kendrapara
21	Koraput	Assistant Soil Conservation Officer Sub-Division-I Machhakund, Assistant Soil Conservation Officer Survey Koraput, Principal Soil Conservation Training Institute Koraput
22	Khurda	Treasurer Charitable Endowment Bhubaneswar, Principal Womens Polytechnic Bhubaneswar, Treasurer Charitable Endowment Bhubaneswar, Principal Dr Abhinna Chandra Homoeopathy Med College & Hospital Bhubaneswar, Block Development Officer Chilika Tangi
23	Nayagarh	Assistant Soil Conservation Officer Nayagarh, Executive Officer Zillaparishad Nayagarh, Project Director District Rural Development Agency Nayagarh, Head Master BC High School Ranpur, Head Master Brajendra High School Nayagarh, Head Master Daspalla High School Daspalla, Head Master Government High School Rajsunakhala Ranpur, Head Master Narayan High School Sarankul Nayagarh, Head Master Rama Chandra High School Khandapara, Head Mistress Government Girls

		High School Nayagarh, Executive Officer Notified Area Council Khandapara, Executive Officer Notified Area Council Nayagarh, Block Development Officer Bhapur Khandapara, Block Development Officer Daspalla, Block Development Officer Gania Daspalla, Block Development Officer Khandapara, Block Development Officer Nayagarh, Block Development Officer Nuagaon, Block Development Officer Odagaon, Block Development Officer Ranpur
24	Malkangiri	Executive Engineer(Agl) CAD Malkangiri, Principal Government +2 Science College Malkangiri, Block Development Officer Mathili, Block Development Officer Podia
25	Mayurbhanj	Assistant Soil Conservation Officer Rairangpur, Block Development Officer Jamda Rairangpur, Block Development Officer Kusumi Rairangpur
26	Nuapada	Assistant Engineer Soil Conservation Khariar, Executive Officer Zilla Parishad Nuapada, Project Director District Rural Development Agency Nuapada, Head Mistress Government Girls High School Khariar, Head Mistress Government Girls High School Nuapada, Executive Officer Notified Area Council Khariar Executive Officer Notified Area Council Khariar Road, Block Development Officer Boden, Block Development Officer Khariar, Block Development Officer Komna, Block Development Officer Nuapada, Block Development Officer Sinapali
27	Nabrangpur	Assistant Soil Conservation Officer Nabrangpur, Principal DIET Nabarangpur
28	Panposh	Head Master Government High School Ramjodi, Head Master Government High School Uditnagar, Principal SG Women College Rourkela, Municipal Commissioner Rourkela Municipal Corporation Rourkela
29	Phulbani	Block Development Officer Chakapad G.Udayagiri, Block Development Officer Nuagaon Baliguda, Block Development Officer, Tumudibandha
30	Puri	Assistant Director Soil Conservation Puri, Principal Government Elementary Teacher Education Institution Pipili, Head Mistress Government Girls High School Satyabadi, Executive Officer Puri Municipality Puri, Block Development Officer Kanas Satyabadi
31	Sambalpur	Soil Conservation Officer, Head Master CSB Zilla School, Head Master GC High School, Head Master NR High School, Principal Netaji Subhas Chandra Bose College, Principal Womens' College, Block Development Officer Jujomura, Block Development Officer Kuchinda, Block Development Officer Naktideul, Block Development Officer Rairakhhol
32	Sundargarh	Executive Officer Zilla Parishad Sundargarh, Project Director District Rural Development Agency Sundargarh, Project Administrator ITDA Bonai, Project Administrator ITDA Sundargarh, Head Master BS High School Sundargarh, Head Master Government High School Bargaon Rajgangpur, Head Master Government High School Biramitrapur, Head Master Government High School Khuntagaon Rajgangpur, Head Master Government High School Tendra Bonai, Head Master Government High School Ujalpur Sundargarh, Head Master Rastriya Vidyalaya Rajgangpur, Principal Government Elementary Teacher Education Institution Kundukela, Head Mistress Government Girls High School Bonaigarh, Head Mistress Government Girls High School Sundargarh, Principal Government College Sundargarh, Principal Government Womens' College Sundargarh, Executive Officer Biramtrapur Municipality Biramtrapur, Executive Officer Rajgangapur Municipality Rajgangapur, Executive Officer Sundargarh Municipality Sundargarh, Block Development Officer Balisankara Subdega, Block Development Officer Bargaon

		Rajgangpur, Block Development Officer Bonaigarh, Block Development Officer Gurundia Bonai, Block Development Officer Hemgir, Block Development Officer Koira, Block Development Officer Kutra Rajgangpur, Block Development Officer Lahunipara Bonai, Block Development Officer Lephripara, Block Development Officer Nuagaon Biramitrapur, Block Development Officer Rajgangpur, Block Development Officer Subdega, Block Development Officer Tangarpali Sundargarh, Block Development Officer Sadar Sundargarh
33	Subarnapur	Assistant Soil Conservation Officer Subarnapur, Executive Officer Zilla Parisad Subarnapur, Project Director District Rural Development Agency Subarnapur, Head Master MR High School Subarnapur, Head Mistress Government Girls High School Subarnapur, Executive Officer Notified Area Council Binica Subarnapur, Executive Officer Notified Area Council Tarava Subarnapur, Executive Officer Subarnapur Municipality Subarnapur, Block Development Officer Binica Dunguripali, Block Development Officer Biramaharajpur, Block Development Officer Dunguripali, Block Development Officer Tarava Subarnapur, Block Development Officer Ullunda Biramaharajpur, Block Development Officer Sadar Subarnapur

Annexure-M

Retention of huge balance in Personal Ledger Accounts (P.L. Accounts) of Administrators: (Referred to in para 2.11)

Sl. No.	Inspection Report No.	Treasury Names	Balance (in ₹)
1	02/2016-17	District Treasury, Khurda	75,53,83,950.00
2	03/2016-17	District Treasury, Nuapada	19,88,51,751.00
3	04/2016-17	Sub-Treasury, Khariar	1,89,46,226.00
4	05/2016-17	District Treasury, Cuttack	46,23,35,682.00
5	06/2016-17	Special Treasury, Cuttack	13,05,30,140.00
6	07/2016-17	District Treasury, Bolangir	35,99,89,609.00
7	08/2016-17	Sub-Treasury, Umerkote	1,98,87,331.00
8	09/2016-17	District Treasury, Nawarangpur	59,09,71,465.00
9	10/2016-17	Sub-Treasury, Loisingha	1,72,74,515.00
10	11/2016-17	Sub-Treasury, Titilagarh	23,66,51,718.00
11	12/2016-17	Sub-Treasury, Khatiguda	2,24,933.00
12	13/2016-17	Sub-Treasury, Hatadihi	11,97,543.00
13	14/2016-17	District Treasury, Koraput	37,78,36,326.00
14	15/2016-17	Sub-Treasury, Machhakunda	42,86,299.00
15	16/2016-17	District Treasury, Malkangiri	54,43,02,865.00
16	17/2016-17	Sub-Treasury, Ghatagaon	8,54,243.00
17	18/2016-17	District Treasury, Keonjhar	10,31,76,824.00
18	19/2016-17	Sub-Treasury, Champua	45,22,861.00
19	20/2016-17	Sub-Treasury, Kotpad	2,05,35,518.00
20	21/2016-17	Sub-Treasury, Laxmipur	9,06,699.00
21	22/2016-17	Special Treasury, Panposh	34,04,18,563.00
22	23/2016-17	District Treasury, Jharasuguda	9,87,96,370.00
23	24/2016-17	Sub-Treasury, Kuchinda	27,07,44,803.00
24	25/2016-17	District Treasury, Balasore	17,34,15,533.00
25	26/2016-17	Sub-Treasury, Soro	4,09,12,597.00
26	27/2016-17	District Treasury, Sambalpur	22,28,70,196.00
27	28/2016-17	Special Treasury No.-I, Bhubaneswar	8,80,89,096.00
28	29/2016-17	District Treasury, Jajpur	15,06,49,983.00
29	30/2016-17	Sub-Treasury, Dharmasala	43,28,986.00
30	31/2016-17	Sub-Treasury, Darpani	4,95,000.00
31	32/2016-17	Sub-Treasury, Barpalli	3,00,10,552.00
32	33/2016-17	Sub-Treasury, Bheden	6,42,417.00
33	34/2016-17	Sub-Treasury, Bhatli	14,19,450.00
34	35/2016-17	Special Treasury, Jajpur Road	1,33,64,383.00
35	36/2016-17	Sub-Treasury, Padampur	1,22,41,556.00
36	37/2016-17	Sub-Treasury, Paikmal	46,59,301.00
37	38/2016-17	District Treasury, Bargarh	23,37,03,493.00
38	39/2016-17	Sub-Treasury, Athamallik	4,16,63,453.00
39	40/2016-17	Sub-Treasury, Talcher	1,90,24,638.00

40	41/2016-17	Sub-Treasury, Pallahara	1,39,75,079.00
41	42/2016-17	Sub-Treasury, Biramaharajpur	71,00,277.00
42	43/2016-17	Sub-Treasury, Kishorenagar	62,00,312.00
43	44/2016-17	Sub-Treasury, Chhendipada	48,06,530.00
44	45/2016-17	District Treasury, Sonapur	26,91,67,311.00
45	46/2016-17	Sub-Treasury, Dunguripalli	81,26,739.00
46	47/2016-17	Special Treasury No.-II, Bhubaneswar	39,37,90,238.00
47	48/2016-17	District Treasury, Angul	23,60,41,633.00
48	49/2016-17	Sub-Treasury, Nimapara	4,24,04,123.00
49	50/2016-17	District Treasury, Puri	28,41,77,415.00
50	51/2016-17	Special Treasury, Berhampur	34,03,66,322.00
51	52/2016-17	Special Treasury, Khurda	17,91,05,409.00
52	53/2016-17	District Treasury, Kandhamal	9,83,76,697.00
53	54/2016-17	Sub-Treasury, udayagiri	1,81,76,301.00
54	55/2016-17	District Treasury, Kalahandi	45,93,08,227.00
55	56/2016-17	Sub-Treasury, Thuamul Rampur	2,57,96,955.00
56	57/2016-17	Sub-Treasury, Dharamgarh	2,69,00,000.00
57	58/2016-17	Sub-Treasury, Baliguda	7,09,18,780.00
58	59/2016-17	Sub-Treasury, Tumudihandha	7,72,080.00
59	60/2016-17	District Treasury, Boudh	9,82,56,458.00
60	61/2016-17	District Treasury, Mayurbhanj	52,91,34,514.00
61	62/2016-17	Sub-Treasury, Betanoti	69,04,251.00
62	63/2016-17	Sub-Treasury, Rasgovindpur	43,48,943.00
63	64/2016-17	District Treasury, Sundargarh	65,30,57,821.00
64	65/2016-17	Sub-Treasury, Rajgangpur	6,44,81,138.00
65	66/2016-17	Sub-Treasury, Udala	15,81,25,334.00
66	67/2016-17	Sub-Treasury, Khunta	1,17,70,470.00
67	68/2016-17	Sub-Treasury, Bonai	22,87,32,003.00
68	69/2016-17	Sub-Treasury, Biramitrapur	3,37,94,604.00
69	70/2016-17	Sub-Treasury, Joshipur	72,12,940.00
70	71/2016-17	Sub-Treasury, Bisoi	45,41,202.00
71	72/2016-17	Sub-Treasury, Jharpokharia	55,93,680.00
72	73/2016-17	Sub-Treasury, Lephripara	52,83,096.00
73	74/2016-17	Sub-Treasury, Subdega	1,24,19,397.00
74	75/2016-17	Sub-Treasury, Hemgiri	19,12,972.00
75	76/2016-17	Sub-Treasury, Bhuban	2,32,51,811.00
76	77/2016-17	Sub-Treasury, Kamakshyanagar	1,98,42,828.00
77	78/2016-17	District Treasury, Dhenkanal	1,19,17,796.00
78	79/2016-17	District Treasury, Bhadrak	11,55,89,868.00
79	80/2016-17	Sub-Treasury, Aska	5,60,34,956.00
80	81/2016-17	Sub-Treasury, Digapahandi	72,10,762.00
81	82/2016-17	Sub-Treasury, Dhamnagar	30,88,998.00
82	83/2016-17	District Treasury, Deogarh	4,20,17,195.00
83	84/2016-17	Sub-Treasury, Surada	2,15,15,146.00
84	85/2016-17	Sub-Treasury, Kodala	4,26,03,076.00

85	86/2016-17	District Treasury, Kendrapara	9,76,01,714.00
86	87/2016-17	Sub-Treasury, Pattamundai	4,66,59,799.00
87	88/2016-17	Sub-Treasury, Bhanjanagar	5,19,82,353.00
88	89/2016-17	District Treasury, Ganjam, Chatrapur	32,48,29,280.00
89	90/2016-17	District Treasury, Jagatsinghpur	3,21,84,499.00
90	91/2016-17	Sub-Treasury, R. Udayagiri	70,79,747.00
91	92/2016-17	District Treasury, Gajapati, Parlakhamundi	11,41,18,878.00
92	93/2016-17	Sub-Treasury, Kashinagar	1,70,00,983.00
93	94/2016-17	Sub-Treasury, Kujanga	10,67,635.00
94	95/2016-17	District Treasury, Nayagarh	31,47,74,336.00
95	96/2016-17	Sub-Treasury, Khandapara	12,48,58,758.00
96	97/2016-17	Special Treasury, Jeypore	83,71,538.00
97	98/2016-17	Sub-Treasury, Banapur	4,22,82,126.00
98	99/2016-17	Sub-Treasury, Gunupur	11,64,22,028.00
99	100/2016-17	District Treasury, Rayagada	31,60,33,743.00
100	101/2016-17	Sub-Treasury, Kashipur	98,420.00
		Total:	11,86,56,34,392.00

APPENDIX-I

List of District /Spl./Sub Treasuries inspected during 2016-17 (Referred to in para 3.2)

Sl. No.	Inspection Report No.	Treasury Names
1	02/16-17	Dist. Try, Khurda
2	03/16-17	Dist. Try, Nuapada
3	04/16-17	Sub-Try., Khariar
4	05/16-17	Dist. Try, Cuttack
5	06/16-17	Spl. Try, Cuttack
6	07/16-17	Dist. Try, Bolangir
7	08/16-17	Sub-Try., Umerkote
8	09/16-17	Dist. Try, Nawarangpur
9	10/16-17	Sub-Try., Loisingha
10	11/16-17	Sub-Try., Titilagarh
11	12/16-17	Sub-Try., Khatiguda
12	13/16-17	Sub-Try., Hatadihi
13	14/16-17	Dist. Try, Koraput
14	15/16-17	Sub-Try., Machhakunda
15	16/16-17	Dist. Try, Malkangiri
16	17/16-17	Sub-Try., Ghatgaon
17	18/16-17	Dist. Try, Keonjhar
18	19/16-17	Sub-Try., Champua
19	20/16-17	Sub-Try., Kotpad
20	21/16-17	Sub-Try., Laxmipur
21	22/16-17	Spl. Try, Panposh
22	23/16-17	Dist. Try, Jharasuguda
23	24/16-17	Sub-Try., Kuchinda
24	25/16-17	Dist. Try, Balasore
25	26/16-17	Sub-Try., Soro
26	27/16-17	Dist. Try, Sambalpur
27	28/16-17	Spl. Try No.I, Bhubaneswar
28	29/16-17	Dist. Try, Jajpur
29	30/16-17	Sub-Try., Dharmasala
30	31/16-17	Sub-Try., Darpani
31	32/16-17	Sub-Try., Barpalli

32	33/16-17	Sub-Try., Bheden
33	34/16-17	Sub-Try., Bhatli
34	35/16-17	Spl. Try, Jajpur Road
35	36/16-17	Sub-Try., Padampur
36	37/16-17	Sub-Try., Paikmal
37	38/16-17	Dist. Try, Bargarh
38	39/16-17	Sub-Try., Athamallik
39	40/16-17	Sub-Try., Talcher
40	41/16-17	Sub-Try., Pallahara
41	42/16-17	Sub-Try., Biramaharajpur
42	43/16-17	Sub-Try., Kishorenagar
43	44/16-17	Sub-Try., Chhendipada
44	45/16-17	Dist. Try, Sonapur
45	46/16-17	Sub-Try., Dunguripalli
46	47/16-17	Special Treasury No.-II, Bhubaneswar
47	48/16-17	Dist. Try, Angul
48	49/16-17	Sub-Try., Nimapara
49	50/16-17	Dist. Try, Puri
50	51/16-17	Spl. Try, Berhampur
51	52/16-17	Spl. Try, Khurda
52	53/16-17	Dist. Try, Kandhamal
53	54/16-17	Sub-Try., udayagiri
54	55/16-17	Dist. Try, Kalahandi
55	56/16-17	Sub-Try., Thuamul Rampur
56	57/16-17	Sub-Try., Dharamgarh
57	58/16-17	Sub-Try., Baliguda
58	59/16-17	Sub-Try., Tumudihandha
59	60/16-17	Dist. Try, Boudh
60	61/16-17	Dist. Try, Mayurbhanj
61	62/16-17	Sub-Try., Betanoti
62	63/16-17	Sub-Try., Rasgovindpur
63	64/16-17	Dist. Try, Sundargarh
64	65/16-17	Sub-Try., Rajgangpur
65	66/16-17	Sub-Try., Udala

66	67/16-17	Sub-Try., Khunta
67	68/16-17	Sub-Try., Bonai
68	69/16-17	Sub-Try., Biramitrapur
69	70/16-17	Sub-Try., Joshipur
70	71/16-17	Sub-Try., Bisoi
71	72/16-17	Sub-Try., Jharpokharia
72	73/16-17	Sub-Try., Lephripara
73	74/16-17	Sub-Try., Subdega
74	75/16-17	Sub-Try., Hemgiri
75	76/16-17	Sub-Try., Bhuban
76	77/16-17	Sub-Try., Kamakshyanagar
77	78/16-17	Dist. Try, Dhenkanal
78	79/16-17	Dist. Try, Bhadrak
79	80/16-17	Sub-Try., Aska
80	81/16-17	Sub-Try., Digapahandi
81	82/16-17	Sub-Try., Dhamnagar
82	83/16-17	Dist. Try, Deogarh
83	84/16-17	Sub-Try., Surada
84	85/16-17	Sub-Try., Kodala
85	86/16-17	Dist. Try, Kendrapara
86	87/16-17	Sub-Try., Pattamundai
87	88/16-17	Sub-Try., Bhanjanagar
88	89/16-17	Dist. Try, Ganjam, Chatrapur
89	90/16-17	Dist. Try, Jagatsinghpur
90	91/16-17	Sub-Try., R. Udayagiri
91	92/16-17	Dist. Try, Gajapati, Parlakhamundi
92	93/16-17	Sub-Try., Kashinagar
93	94/16-17	Sub-Try., Kujanga
94	95/16-17	Dist. Try, Nayagarh
95	96/16-17	Sub-Try., Khandapara
96	97/16-17	Spl. Try, Jeypore
97	98/16-17	Sub-Try., Banapur
98	99/16-17	Sub-Try., Gunupur
99	100/16-17	Dist. Try, Rayagada
100	101/16-17	Sub-Try., Kashipur

APPENDIX-II

**List of outstanding I.Rs and Paras upto the Year 2016-17
(Referred to in para 3.3)**

Sl. No.	Name of the Dist./ Spl. Try/Sub-Try	Total No. of I.Rs	Total No. of Paras
1	District Treasury Angul	4	21
2	Sub-Try., Chhendipada	2	8
3	Sub-Try., Talcher	1	10
4	Sub-Try., Pallahara	2	20
5	Sub-Try., Athmallik	4	22
6	Sub-Try., Samal	1	4
7	Sub-Try., Kishore Nagar	1	8
8	District Treasury Balasore	2	8
9	Sub-Try., Jaleswar	2	5
10	Sub-Try., Basta	1	3
11	Sub-Try., Nilagiri	2	5
12	Sub-Try., Soro	1	8
13	Sub-Try., Bhogarai	1	2
14	District Treasury Baragarh	6	23
15	Sub-Try., Attabira	2	10
16	Sub-Try., Sohela	3	10
17	Sub-Try., Barpalli	1	3
18	Sub-Try., Bheden	6	12
19	Sub-Try., Bhatli	2	5
20	Sub-Try., Padmpur	3	8
21	Sub-Try., Paikmal	3	12
22	District Treasury Bhadrak	6	19
23	Sub-Try., Tihidi	1	3
24	Sub-Try., Dhamnagar	2	7
25	Sub-Try., Basudevpur	2	7
26	Sub-Try., Chandabali	1	4
27	District Treasury Bolangir	2	9
28	Sub-Try., Titlagarh	2	8
29	Sub-Try., Kantabanji	3	10
30	Sub-Try., Tusura	2	5
31	Sub-Try., Patnagarh	2	8

32	Sub-Try., Loisingha	1	3
33	District Treasury Boudh	2	7
34	Sub-Try., Kantamal	2	6
35	District Treasury Cuttack	2	10
36	Special Treasury Cuttack	2	7
37	Sub-Try., Athagarh	3	17
38	Sub-Try., Narsinghapur	1	4
39	Sub-Try., Tigiria	2	12
40	Sub-Try., Baramba	1	4
41	Sub-Try., Salipur	1	2
42	Sub-Try., Niali	1	1
43	Sub-Try., Banki	2	4
44	Sub-Try., Mahanga	1	1
45	District Treasury Deogarh	5	26
46	District Treasury Dhenkanal	6	21
47	Sub-Try., Hindol	2	10
48	SubTreasury Kamakshyamanagar	2	11
49	Sub-Try., Bhuban	1	8
50	District Treasury Gajapati	3	14
51	Sub-Try., R.Udayagiri	1	9
52	Sub-Try., Kasinagar	1	5
53	District Treasury Ganjam	1	9
54	Special Treasury Berhampur	3	13
55	Sub-Try., Chikiti	1	1
56	Sub-Try., Digapahandi	1	5
57	Sub-Try., Buguda	2	4
58	Sub-Try., Aska	2	9
59	Sub-Try., Soroda	3	14
60	Sub-Try., Khallikote	1	3
61	Sub-Try., Kodala	1	7
62	Sub-Try., Bhanjanagar	1	6
63	Sub-Try., Hinjilicut	1	1
64	Sub-Try., Purusottampur	1	2
65	District Treasury Jagatsinghpur	3	21

66	Sub-Try., Tirtol	1	5
67	Sub-Try., Kujang	1	12
68	Sub-Try., Balikuda	1	4
69	District Treasury Jajpur	1	8
70	Sub-Try., Binjharpur	1	1
71	Sub-Try., Dharmasala	1	7
72	Special Treasury Jajpur Road	4	34
73	Sub-Try., Darpani	1	1
74	Sub-Try., Sukinda	1	1
75	District Treasury Jharsuguda	5	16
76	Sub-Try., Lakhanpur	2	14
77	District Treasury Kalahandi	5	18
78	Sub-Try., Dharmagarh	5	12
79	Sub-Try., Madanpur Rampur	6	21
80	Sub-Try., Kesinga	1	4
81	Sub-Try., Jaipatna	4	10
82	Sub-Try., Junagarh	2	6
83	Sub-Try., Thuamul Rampur	1	3
84	District Treasury Keonjhar	4	12
85	Sub-Try., Anandapur	2	10
86	Sub-Try., Champua	1	5
87	Sub-Try., Barbil	1	4
88	Sub-Try., Ghatagaon	1	3
89	Sub-Try., Hatadihi	2	4
90	Sub-Try., Telkoi	1	3
91	District Treasury Kendrapara	7	29
92	Sub-Try., Marsaghai	1	4
93	Sub-Try., Rajkanika	4	8
94	Sub-Try., Pattamundai	1	7
95	Sub-Try., Rajnagar	1	3
96	District Treasury Khurda	5	24
97	Special Treasury Bhubaneswar-I	4	11
98	Special Treasury Khurda	4	24
99	Sub-Try., Tangi	2	10

100	Sub-Try., Jatni	--	--
101	Sub- Treasury Banpur	2	10
102	Special Treasury Bhubaneswar-II	2	5
103	District Treasury Koraput	1	7
104	Special Treasury Jeypur	2	14
105	Sub-Try., Kotpad	1	1
106	Sub-Try., Laxmipur	1	2
107	Sub-Try., Pottangi	--	--
108	Sub-Try., Machhakunda	1	10
109	Sub-Try., Boriguma	2	11
110	District Treasury Malkangiri	3	19
111	Sub-Try., Balimela, Chitrakonda	1	5
112	Sub-Try., Kalimela	--	--
113	District Treasury Mayurbhanja	3	10
114	Sub-Try., Karanjia	1	7
115	Sub-Try., Udala	1	10
116	Sub-Try., Rairangpur	2	12
117	Sub-Try., Betnoti	1	6
118	Sub-Try., Bahalda	1	2
119	Sub-Try., Rasgovindapur	1	5
120	Sub-Try., Joshipur	1	6
121	Sub-Try., Bisoi	1	6
122	Sub-Try., Jharpokharia	1	9
123	Sub-Try., Khunta	1	3
124	District Treasury Nawarangpur	1	5
125	Sub-Try., Umerkote	2	4
126	Sub-Try., Khatiguda	1	1
127	Sub-Try., Dabugaon	--	--
128	District Treasury Nayagarh	4	18
129	Sub-Try., Khandapara	1	10
130	Sub-Try., Dasapalla	1	3
131	Sub-Try., Ranapur	1	3
132	District Treasury Nuapada	5	23
133	Sub-Try., Khariar	2	15

134	District Treasury Kandhamal	2	8
135	Sub-Try., G.Udayagiri	1	8
136	Sub-Try., Baliguda	1	6
137	Sub-Try., Tumudibandha	2	6
138	Sub-Try., Daringibadi	--	--
139	District Treasury Puri	4	16
140	Sub-Try., Pipili	1	3
141	Sub-Try., Satyabadi	3	16
142	Sub-Try., Nimapara	3	11
143	Sub-Try., Kakatpur	2	11
144	District Treasury Rayagada	3	12
145	Sub-Try., Bissam Cuttack	1	6
146	Sub-Try., Gunupur	2	7
147	Sub-Try., Padamapur	1	3
148	Sub-Try., Kashipur	1	6
149	District Treasury Sambalpur	6	16
150	Sub-Try., Kuchinda	2	11
151	Sub-Try., Burla	--	--
152	Sub-Try., Rairakhol	4	14
153	Sub-Try., Rengali	2	4
154	Sub-Try., Jujumora	--	--
155	District Treasury Sonepur	4	13
156	Sub-Try., Biramaharajpur	2	9
157	Sub-Try., Dunguripalli	1	6
158	District Treasury Sundargarh	3	12
159	Spl Treasury Panposh	3	10
160	Sub-Try., Rajgangpur	1	7
161	Sub-Try., Bonai	1	8
162	Sub-Try., Biramitrapur	3	11
163	Sub-Try., Subdega	1	2
164	Sub-Try., Hemgiri	1	5
165	Sub-Try., Lephripara	1	2
166	Sub-Try., Koira	3	7
167	Cyber Treasury, Bhubaneswar	--	--
		333	1400

APPENDIX-III

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

(Referred to in para 3.4.1 (a))

Sl No	I. R. No	Para	Treasury	Pensioner	PPO No.	Amount (in ₹)	
1	07/16-17	1(b)	Dist. Try, Bolangir	1) B. Bhoi	529441	204.00	
				2) B. Behera	530899	1,045.00	
				3) G.D. Panigrahi	103023	605.00	
			1(e)(i)	Dist. Try, Bolangir	Smt. Kunjalata Panigrahi W/o Late K.K. Panigrahi	522459	900.00
			(ii)	Dist. Try, Bolangir	Dr. Damodar Mishra	537241	27,000.00
			(iii)	Dist. Try, Bolangir	Sidhartha Radhesyam	531822	1,18,860.00
			(iv)	Dist. Try, Bolangir	Anadi Ch. Sahoo	532912	5,620.00
	(v)	Dist. Try, Bolangir	Bidutprava Mohanty	536054	409.00		
2	12/16-17	1(a)	Sub-Try, Khatiguda	Govinda Harijan	546722	2,188.00	
3	13/16-17	1(a)(i)	Sub-Try, Hatadihi	Gobardhan Jena	528323	18.00	
4	19/16-17	1(d)	Sub-Try, Champua	M.D. Mohanta	100154	316.00	
		(f)(i)		Raya Nayak	77797	894.00	
		(ii)		J.B. Mahakud	268582	1,695.00	
5	24/16-17	1(a)	Sub-Try, Kuchinda	Krushna Ch. Behera	93459 AEI	11,550.00	
		1(d)		Surendra Ku. Majhi	100669	37,279.00	
6	27/16-17	1(b)	Dist. Try, Sambalpur	Mira Sahu	356330	4,589.00	
7	33/16-17	1(b)	Sub-Try, Bheden	Bhagirathi Nag	531106	7,365.00	
8	41-16-17	1(b)	Sub-Try, Pallahara	Iswar Ch. Sahoo	544112	11,323.00	
9	51/16-17	1(c)	Spl. Try, Berhampur	S. Venkat Raman	544338	985.00	
10	59/16-17	1(a)	Sub-Try, Tumudibandha	HemaRay Nayak W/o Late Mukut Ray Nayak	523300	40,350.00	
11	63/16-17	1(c)	Sub-Try, Rasgovindpur	Chunuram Degar	508318	8,004.00	
12	80/16-17	1(c)	Sub-Try, Aska	Rama Krishna Pradhan	99323 AEI	21,516.00	
13	89/16-17	1(a)(ii)	Dist. Try, Ganjam	V.N.M. Pattnayak	535707	1,09,520.00	
Total: -						4,12,235.00	

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

(Referred to in para 3.4.1 (b))

Sl. No.	I. R. No	Para	Treasury	Pensioner	PPO No.	Amount (in ₹)
1	03/16-17	1(a)	Dist. Try, Nuapada	Sai Santana Panigrahi	545446	14,037.00
				Braja Bandhu Mishra	540653	1,773.00
2	08/16-17	1(a)	Sub-Try, Umerkote	Basanta Ku. Panda	545670	2,835.00
				Govinda Majhi	108607	1,850.00
				Smt. A Rajeswari	545439	1,819.00
3	10/16-17	1(a)	Sub-Try, Loisingha	G. Mirdha	533654	7,299.00
		1(b)(1)	Sub-Try, Loisingha	S.N Panda	529529	6,525.00

4	17/16-17	1(a)	Sub-Try, Ghatagaon	M. Mahakud	530902	175.00
				A. Naik	104556	1,711.00
				B.M. Mohanta	102028	115.00
5	18/16-17	1(a)	Dist. Try, Keonjhar	B. Munda	536750	5,148.00
				D.R. Nayak	529043	8,401.00
6	23/16-17	1(d)	Dist. Try, Jharsuguda	A. Guhathakurta	547407	695.00
7	24/16-17	1(b)	Sub-Try, Kuchinda	Madana Patel	533586	5,701.00
				P.C. Bagh	534395	204.00
				F. Dungdung	527007	522.00
				U. Mohapatra	106446	16,108.00
				N.S. Kaudi	106252	7,779.00
				G. Jogania	543308	13,948.00
8	27/16-17	1(a)	Dist. Try, Sambalpur	Nandi Kishore Dixit	527434	70,637.00
		1(d)	Dist. Try, Sambalpur	S.B. Behera	106595/AEI	13,293.00
9	28/16-17	1(d)	Spl. Try No.1, Bhubaneswar	Manjulata Patnaik	109102	1,414.00
10	30/16-17	1(a)	Sub-Try, Dharmasala	Sarala Das	100976	3,012.00
11	32/16-17	1(a)	Sub-Try, Barpalli	Sankarsan Das	526367	1,823.00
12	33/16-17	1(d)	Sub-Try, Bheden	Pabitra Dash	517167	757.00
		1(f)	Sub-Try, Bheden	S. Mahakur	107362	973.00
				K.K Bhusagar	546517	656.00
				D. Oram	520173	3,448.00
				D.C. Kumbhar	546836	711.00
				Devraj Hota	529545	3,290.00
				B. Parida	525651	1,361.00
				P.K. Saraf	518653	5,305.00
13	34/16-17	1(f)	Sub-Try, Bhatli	Hiradhar Sahu	51054/AEI	495.00
14	35/16-17	1(a)	Spl. Try, Jajpur Road	Tehra Begum	104918	10,205.00
15	38/16-17	1(c)	Dist. Try, Bargarh	S.N. Nayak	536013	67.00
				Padmana Biswal	537121	1,359.00
				J. Sandha	538789	137.00
				S.L. Gartia	523205	9,717.00
				Annapurna Ray	523742	9,547.00
				Haradhan Majhi	524429	314.00
16	39/16-17	1(b)	Sub-Try, Athamalick	Maguni Ch. Pradhan	528473	5,172.00
				Prafulla Ku. Pradhan	533728	3,820.00
				Udit Ku. Singh	528389	1,279.00
17	41/16-17	1(a)	Sub-Try, Pallahara	Anirudha Sahu	540531	18,332.00
				Bichitrananda Pirei	549406	17,622.00
				Indramani Kisan	545766	5,398.00
				Sasanka Sekhar Sahu	100345	1,945.00
18	42/16-17	1(b)	Sub-Try, Birmaharajpur	Laxman Khamari	101803/AEI	294.00
19	43/16-17	1(a)	Sub-Try, Kishorenagar	Pranabandhu Pradhan	86897	2,172.00
				Cheru Pradhan	99021	1,801.00
				Bidesi Ku. Pradhan	100332	847.00

20	44/16-17	1(a)	Sub-Try, Chhendipada	Sri Nath Biswal	526238	70,135.00
				Trilochan Behera	530364	19,498.00
21	45/16-17	1(a)	Dist. Try, Sonapur	Bikal Khumbhar	539210	8,412.00
				Balaram Mallik	545448	14,127.00
				Khiradi Bagh	533083	4,552.00
22	46/16-17	1(a)	Sub-Try, Dunguripalli	Khalu Naik	548607	10,827.00
23	50/16-17	1(c)	Dist. Try, Puri	A.K. Patnaik	510356	7,008.00
24	51/16-17	1(b)	Spl. Try, Berhampur	Trilochan Tripathy	110058	3,983.00
25	53/16-17	1(c)	Sub-Try, G. Udayagiri	Panchanan Nayak	535156	1,990.00
26	57/16-17	1(d)	Dist. Try, Dharmagarh	Mrutya Majhi	535617	1,802.00
				Smt. Rekha Sharma	536910	2,198.00
				Badri Narayan Joshi	535253	1,925.00
27	58/16-17	1(d)	Sub-Try, Baliguda	B.K. Nayak	542378	111.00
				Judhistir Sethi	529872	760.00
				M.N. Das	78393	9,207.00
28	62/16-17	1(d)	Sub-Try, Betnoti	Sabitri Mohanta	97294	1,425.00
29	63/16-17	1(b)	Sub-Try, Rasgovindapur	Bhima Ch. Majhi	98791	2,672.00
				Rama Ch. Sahu	99828	3,497.00
				Laxman Mohanta	98183	1,006.00
				Sukuru Rout	522670	6,406.00
30	65/16-17	1(f)	Sub-Try, Rajgangpur	P.S. Kispotta	108315	103.00
				Rajeswari Dei	549261	399.00
31	66/16-17	1(a)	Sub-Try, Udala	Rama Ch. Singh	541439	1,913.00
				Bholanath Patra	546290	241.00
32	69/16-17	1(a)	Sub-Try, Biramitrapur	Erena Kispotta	548668	679.00
				Emlen Bodra	531880	1,978.00
33	72/16-17	1(a)	Sub-Try, Jharpokharia	Harish Ch. Giri	522266	1,610.00
34	73/16-17	1(b)	Sub-Try, Lephripara	H.B. Patel	108020/AEI	1,696.00
				G.R. Meher	101744/AEI	6,273.00
				S.N. Mahanandia	507673	5,904.00
				Kumari Choudhury	107729/AEI	27,400.00
				P.N. Bohidhar	534206	224.00
				M.S. Choudhury	538090	10,968.00
				Ratnakar Patel	107737/AEI	5,810.00
35	77/16-17	1(d)	Sub-Try, Kamakhyanagar	Jitendra Ku. Dehury	521268	12,572.00
				Siba Charan Rout	524410	2,212.00
				Kanduri Ch. Barik	519179	2,414.00
				Nabaghan Nayak	532465	226.00
				Rabinarayan Swain	531188	843.00
				Rama Ch. Mohanta	508683	2,108.00
36	78/16-17	1(b)	Dist. Try, Dhenkanal	Satyapriya Sahu	98365/AEI	624.00
				Dr. Niranjana Rout	546725	1,882.00
				Purna Ch. Pany	99269	412.00
37	79/16-17	1(a)	Dist. Try, Bhadrak	K.C. Das	107083/AEI	88.00
				K.N. Barik	108430/AEI	1,706.00

				M.L. Majhi	108464/AEI	1,836.00
38	80/16-17	1(f)	Sub-Try, Aska	R.C. Biswal	103296/AEI	22,784.00
				Nirakar Jena	102297	5,730.00
				T.R. Subudhi	105322	67,848.00
				A.K. Behera	539968	22,393.00
39	82/16-17	1(f)	Sub-Try, Dhamnagar	B.B. Rout	103951/AEI	214.00
				Sushila Nath	103103/AEI	5,092.00
				K.C. Jena	543970	316.00
				Banamali Barik	526584	13,277.00
				P.C. Das	554551	932.00
40	84/16-17	1(d)	Sub-Try, Suroda	Santosh Ku. Bisoyi	110875	23,656.00
41	85/16-17	1(a)	Sub-Try, Kodala	Sibaram Achari	101548/AEI	1,385.00
				Brundahan Sahu	375767	233.00
42	86/16-17	1(c)	Dist. Try, Kendrapara	Sarat Ch. Pardhan	533347	10,071.00
				Nirajan Rout	535947	713.00
43	88/16-17	1(b)	Sub-Try, Bhanjanagar	Bhikari Gouda	109831/AEI	1,326.00
				P.C. Swain	528589	2,918.00
				Surendra Gouda	527527	160.00
				M.N. Tripathy	531358	69.00
				Dhoba Naik	109123	49,302.00
				Dhandasi Sahu	543614	551.00
				D.S. Rao	553653	113.00
44	89/16-17	1(b)	Dist. Try, Ganjam	Sitaram Behera	533956	1,713.00
45	90/16-17	1(e)	Dist. Try, Jagatsinghpur	Patitapaban Kanungo	550899	1,585.00
46	92/16-17	1(e)	Dist. Try, Gajapati	Srinivas Behera	110378/AEI	1,671.00
				G. Kamala	518035	1,888.00
47	96/16-17	1(a)	Sub-Try, Khandapara	Purna Ch. Bhauja	555229	8,392.00
48	98/16-17	1(a)	Sub-Try, Banapur	Pitambar Bahubalendra	550931	1,46,878.00
				Smt. Narmada Behera W/o Late Panchanan Behera	544622	27,836.00
Total: -						9,76,556.00

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

(Referred to in para 3.4.1 (c))

Sl. No.	I. R. No	Para	Treasury	Pensioner	PPO No.	Amount (in ₹)
1	02/16-17	1(a)	Dist. Try, Khurda	Smt. Anuchhaya Mishra	49779/SF	68,219.00
				Smt. Purnabasi Pattanaik	396045/SF	4,539.00
				Smt. Sudhansubala Swain	384606/SF	18,862.00
				Smt. Saraswati Reddy	49779/SF	33,791.00
				Smt Urmila Lenka	48520/SF	866.00
2	23/16-17	1(a)	Dist. Try, Jharsuguda	Smt. Haripriya Sahu	15719/AF	13,735.00
3	26/16-17	1(a)	Sub Try, Soro	Ashutosh Mishra S/o Late	15596/AF	41,055.00

				Padamalaya Mishra		
		1(b)	Sub. Try, Soro	Smt. Basanti Panda	406159	43,908.00
4	28/16-17	1(a)	Spl. Try No.1, Bhubaneswar	Smt. Alokandini Mishra	15352/AF	1,54,480.00
				Smt. Tilotama Patra W/o Late Bhikari Ch. Patra	15040/AF	14,700.00
5	33/16-17	1(e)	Sub-Try, Bheden	Smt. Kainta Mallik	13393/AF	1,752.00
				Smt. Soudamini Mishra	52047	23,101.00
6	39/16-17	1(a)	Sub-Try, Athamalick	Smt. Santoshini Pradhan	79989	67,637.00
7	43/16-17	1(b)	Sub-Try, Chhendipada	Smt. Basanti Behera	16450	45,020.00
8	50/16-17	1(i)	Dist. Try, Puri	Smt. Sabitri Mahapatra	405738	54,221.00
9	61/16-17	1(a)	Dist. Try, Mayurbhanj	Smt. Sarala Mohanta W/o Late J. Mohanta	399133/SF	14,876.00
10	63/16-17	1(d)	Sub-Try, Rasgovindapur	Sunia Murmu W/o Late B. Murmu	380106/SF	3,027.00
11	67/16-17	1(b)	Sub-Try, Khunta	Smt. Malati Singh	14911/AF	33,008.00
12	80/16-17	1(b)	Sub-Try, Aska	Smt. Naini Ku. Behera	15846/AF	20,354.00
		1(i)	Sub-Try, Aska	Smt. Kumari Pradhan	14720/AF	1,24,274.00
13	82/16-17	1(g)	Sub-Try, Dhamnagar	Smt. Laxmipriya Behera W/o Late Akshaya Ku. Behera	15763/AF	15,411.00
14	83/16-17	1(a)	Dist. Try, Deogarh	Smt. Tula Behera W/o Late Tankadhar Behera	398972	52,708.00
15	90/16-17	1(c)	Dist. Try, Jagatsinghpur	Smt. Ani Dei W/o Late Bata Krushna Bhoi	399242	4,081.00
16	95/16-17	1(b)	Dist. Try, Nayagarh	Smt. Netramani Kar W/o Late Padmanav Kar	16079/AF	37,651.00
Total: -						891276.00

(D) Excess payment due to miscellaneous reasons: -

(Referred to in para 3.4.1(d))

Sl. No.	I.R No.	Para	Treasury Names	Pensioner	PPO No.	Amount (in ₹)	Remarks
1	02/16-17	1(b)	Dist. Try., Khurda	Smt. Ratnamajani Mohanty	476/ CE	30,000.00	Excess payment towards state token Freedom Fighter Pension
		1(c)	Dist. Try., Khurda	Charubala Das	3246/ CE	22,987.00	Excess payment under Swatantra Sainik Samman Pension Scheme
		1(d)	Dist. Try., Khurda	Basant Ku. Nayak	542376	1,800.00	Double drawal of T.I
		1(e)	Dist. Try., Khurda	Prafulla Ku.Bidhar		18,045.00	Non Adjustment of Provisional Pension
				Smt. Ranjana Jena	535623	11,213.00	Non Adjustment of

							Provisional Pension
2	05/16-17	1(d)(i)	Dist. Try., Cuttack	Smt. Sunili Sabat	511552	700.00	Less Adjustment of Provisional Family Pension
		1(e)	Dist. Try., Cuttack	Alaka Swain	404397	1,22,788.00	Excess payment of Dearness Relief on Family Pension
3	06/16-17	1(c)	Spl Try, Cuttack	Jogindra Nath Barik	381967	15,752.00	Excess payment of T.I. on Arrear. Pension
		1(j)	Spl Try, Cuttack	Kailash Ch. Swain	531514	45,500.00	Less Adjustment of Provisional Pension
4	07/16-17	1(c)	Dist. Try., Bolangir	Smt. Dashmi Sahoo W/o Late Jagabhandhu Sahoo	529671	9,000.00	Non Recovery of Festival Advance
		1(f)(ii)	Dist. Try., Bolangir	Gaja Naik	59797	6,412.00	Excess payment of Additional Pension
5	11/16-17	1(b)	Sub-Try. Titilagarh	Nityananda Khumbhar	98252	97,000.00	Non deduction of Provisional DCRG
6	16/16-17	1(d)	Dist. Try., Malkangiri	Smt. Jhuna Patnaik W/o Late Alekha Patnaik	549454	4,600.00	Less Adjustment of Provisional Pension.
7	19/16-17	1(e)	Sub-Try. Champua	Babaji Charan Pradhan	98917	1,00,000.00	Less Adjustment of Provisional Pension.
8	23/16-17	1(b)	Dist. Try., Jharasuguda	Smt. Munika Dahanga	92853/ AEI	35,241.00	Less Adjustment of CVP.
		1(c)	Dist. Try., Jharasuguda	Dr. Ratnakar Choudhury	525687	8,144.00	Less deduction of Income Tax
		1(k)	Dist. Try., Jharasuguda	Bhayananda Naik	102235/ AEI	20.00	Less deduction of Provisional Pension.
		1(n)	Dist. Try., Jharasuguda	Smt. M. Shel Dhurua	16897/ AF	26,159.00	Excess payment of LTA Pension
9	24/16-17	1(c)	Sub-Try. Kuchinda	H.N. Nayak	108407	4,486.00	Non recovery of Excess Payment
10	25/16-17	1(a)(ii)	Dist. Try., Balasore	Smt. Parbati Nanda Brahamamchari	16988/ AF	2,432.00	Early grant of Additional Family Pension
11	27/16-17	1(c)	Dist. Try., Sambalpur	Smt. Arundhati Kalo	50447/ SF	66,524.00	Irregular payment of Family Pension
12	28/16-17	1(b)	Spl Try No.-I, Bhubaneswar	Smt. Santilata Sahoo	51485	93,562.00	Irregular payment of Family Pension
13	29/16-17	1(b)	Dist. Try, Jajpur	BataKrushna Swain	548608	656.00	Inadmissible payment of T.I
14	32/16-17	1(b)	Sub-Try. Barpalli	Smt. Basanta Ku. Das	30163/ SF	26,278.00	Irregular payment of Family Pension
15	33/16-17	1(a)	Sub-Try. Bheden	Smt. Ahilya Mallick	505964	7,854.00	Less deduction of Provisional Family Pension
16	34/16-17	1(a)	Sub-Try. Bhatli	Niranjan Sahu	56154/ AEI	15,156.00	Less Adjustment of Provisional Pension
		1(e)	Sub-Try. Bhatli	Krushan Ch. Bhoi	381858	13,663.00	Less Adjustment of Provisional Pension
17	36/16-17	1(a)	Sub-Try.	Basanta Ku. Sahu	105603	2,23,692.00	Less Adjustment of

			Padampur				Provisional Pension
18	38/16-17	1(a)	Dist. Try., Bargarh	Dr. Subal Ku. Kar	533249	2,210.00	Less deduction towards I.T.
		1(b)	Dist. Try., Bargarh	Janak Ku. Mahana	518835	4,889.00	Irregular deduction of commutation amount
		1(d)	Dist. Try., Bargarh	Shibalal Gartiya	523205	70.00	Less Adjustment of Provisional Pension
		1(o)	Dist. Try., Bargarh	Ku. Anupana Panda D/o Late S.S. Panda	14367/ AF	3,567.00	Irregular payment of Family Pension
19	39/16-17	1(c)(i)	Sub-Try. Athamallik	Saitindri Panigrahi	22062/ SF	9,324.00	Early grant of Additional Family Pension
20	48/16-17	1(a)	Dist. Try, Angul	Madan Mohan Behera	540846	9,496.00	Less Adjustment of Provisional Pension
21	49/16-17	1(a)	Sub-Try. Nimapara	Smt. Manorma Mishra	15102/ AF	9,445.00	Less Adjustment of Provisional Pension
22	50/16-17	1(a)	Dist. Try, Puri	Purna Ch. Pradhan Mahapatra	511787	122.00	Less deduction of Income Tax
		1(d)	Dist. Try, Puri	Dr. Beenapani Dash	524654	8,450.00	Less deduction of Income Tax
		1(h)	Dist. Try, Puri	Durga Prasad Mahapatra	405738	2,003.00	Less Adjustment of Provisional CVP
23	51/16-17	1(a)	Spl Try, Berhampur	Anantalal Jash	539287	21,852.00	Less Adjustment of Provisional Pension
				Khetra Mohan Pattnaik	539208	2,000.00	Less Adjustment of Provisional Pension
				Rama Sankar Tripathy	541319	2,000.00	Less Adjustment of Provisional Pension
		1(d)	Spl Try, Berhampur	Pratap Ch. Behera	539091	968.00	Double drawal of T.I
24	52/16-17	1(a)	Spl Try, Khurda	Smt. Sushradha Chhotray	14609/ AF	3,13,789.00	Irregular revision of Family Pension
		1(b)	Spl Try, Khurda	Late Manguli Barik	83595	41,727.00	Irregular payment of CVP
		1(c)	Spl Try, Khurda	Smt. Rani Devi	2557/ (c)	2,526.00	Early grant of Additional Family Pension
25	53/16-17	1(c)	Dist. Try., Kandhamal	Padmanabha Kanhar	111104	9,901.00	Less adjustment of Provisional CVP
		1(e)	Dist. Try., Kandhamal	Smt. Jayanti Kanhar	37618/ SF	2,410.00	Inadmissible payment of D.R.
26	54/16-17	1(a)	Sub-Try. G Udaygiri	Miss Nirmala Pradhan	525164	19,761.00	Payment of Family Pension beyond stipulated period
27	55/16-17	1(a)	Dist. Try., Kalahandi	Vipra Sethi	544177	210.00	Less Adjustment of Provisional Pension
		1(b)	Dist. Try., Kalahandi	Nanda Kishore Acharya	111527	5,843.00	Non Adjustment of Provisional Pension of the month of 09/2008

28	57/16-17	1(a)	Sub-Try. Dharamgarh	Ambalik Bag	16259/ AF	60,000.00	Less Adjustment of Provisional DCRG
				Sulochana Bag			
				Dharmedar Bag			
				Ku. Anuradha Bag			
				Anusha Bag			
1(b)	Sub-Try. Dharamgarh	Smt. Jagi Sabar	552684	44,008.00	Less Adjustment of Provisional Pension		
1(c)	Sub-Try. Dharamgarh	Jaylal Bania	98803	18,814.00	Non recovery of excess TBA Amount		
29	58/16-17	1(a)	Sub-Try. Baliguda	Smt. Getanjali Patra	13072	67,086.00	Excess payment due to defective authority issued by the COA
30	62/16-17	1(b)	Sub-Try. Betnoti	Smt. Sarojini Sahu	513256	69,216.00	Less Adjustment of Provisional Pension
		1(c)	Sub-Try. Betnoti	Ananta Gopal Dandpat	537617	2,000.00	Less Adjustment of Provisional DCRG
31	63/16-17	1(a)	Sub-Try. Rasgovindpur	Andikanda Mohanta	95434	41,382.00	Less Adjustment of Provisional Pension
				Ratnakar Sethi	544371	39,071.00	Less Adjustment of Provisional Pension
				Sarbeswar Mohanta	70702	70,000.00	Less Adjustment of Provisional Pension
				S.S. Behera	530836	6,300.00	Less Adjustment of Provisional Pension
				Sachindra Giri	534237	398.00	Less Adjustment of Provisional Pension
				Bhima Ch. Majhi	98791	50.00	Less Adjustment of Provisional Pension
32	64/16-17	1(a)	Dist. Try., Sundargarh	Arati Hota W/o Late R.K. Hota	550056	10,404.00	Less Adjustment of Provisional Pension
		1(e)	Dist. Try., Sundargarh	Dr. Prabati Mishra	502106	21,439.00	Less Adjustment of Provisional Pension
33	65/16-17	1(a)	Sub-Try. Rajgangpur	Sradhakar Larang	103335/ AEI	1,000.00	Less Adjustment of Provisional Pension
		1(c)	Sub-Try. Rajgangpur	Daud Kerketta	533872	2,036.00	Excess payment of Dearness relief Arrear on Family Pension.
34	66/16-17	1(b)	Sub-Try, Udala	Padmalochan Senapati	547642	670.00	Excess payment of Arrear T.I
35	67/16-17	1(a)	Sub-Try. Khunta	Purnendu Ku. Paul	16257/ F	23,200.00	Less Adjustment of Provisional Pension
36	68/16-17	1(g)	Sub-Try, Bonai	Smt. Ludri Munda	16808/ AF	2,254.00	Excess payment of LTA Pension.
37	70/16-17	1(a)	Sub-Try. Joshiapur	Smt. Jayanti Tiriya	538536	23,000.00	Less Adjustment of Provisional Pension
				Nasima Khatun W/o Late Izaharul Haque	15929/ AEI	2,500.00	Less Adjustment of Provisional Pension
38	71/16-17	1(a)	Sub-Try, Bisoi	Mansingh Soren	100617	13,227.00	Less Adjustment of Provisional Pension

39	73/16-17	1(a)	Sub-Try. Lephripara	Smt. Basanti Das	107941/ AEI	12,840.00	Non Adjustment of Provisional Pension for the month of 09/14
40	76/16-17	1(a)	Sub-Try. Bhuban	Smt. Balli Samal		5,124.00	Early grant of Additional Family Pension
		1(c)	Sub-Try. Bhuban	Dasarathi Panda	101136	243.00	Excess payment of Arrear T.I
41	77/16-17	1(a)	Sub-Try. Kamakshyanagar	Nrusingh Ch. Mahapatra	59749	17,364.00	Early grant of Additional Pension
				Bhagban Biswal	81560	32,970.00	Early grant of Additional Pension
		1(b)	Sub-Try. Kamakshyanagar	Late Banamali Nayak	17075/ AF	36,810.00	Excess payment of LTA Pension
		1(c)	Sub-Try. Kamakshyanagar	Mamata Mohanta	17367/ AF	12,386.00	Less Adjustment of Provisional Pension
42	78/16-17	1(a)	Dist. Try., Dhenkanal	Smt. Sanjukta Mohanty	553367	4,273.00	Less Adjustment of Provisional Pension
				Bhagbhan Mallik	545389	600.00	Less Adjustment of Provisional Pension
43	80/16-17	1(a)	Sub-Try.Aska	Smt. Basanti Sahu	15774/ AF	1,00,000.00	Less Adjustment of Provisional Pension
		1(j)	Sub-Try.Aska	Smt. Shantilata Bisoyi W/o Late Subash Ch. Bisoyi	16770/ AF	28,896.00	Excess payment of LTA Pension
44	82/16-17	1(a)	Sub-Try. Dhamnagar	Smt. Usharani Barik W/o Late Niranjan Barik	15584/ AF	1,12,000.00	Non Adjustment of Provisional Pension
		1(h)	Sub-Try. Dhamnagar	Brundaban Mohanty	102211/ AF	283.00	Excess payment of Gratuity
45	86/16-17	1(a)	Dist. Try., Kendrapara	Smt. Snehlata Swain W/o Late Balaram Swain	544552	2,22,506.00	Excess payment of LTA Pension
		1(b)	Dist. Try., Kendrapara	Abhaya Ku. Barik	107899	1,284.00	Double drawal of T.I
46	87/16-17	1(a)	Sub-Try. Pattamundai	Late Bhramarbar Pradhan	52700/ SF	22,585.00	Irregular payment of Family Pension.
		1(d)	Sub-Try. Pattamundai	Subash Ch. Sutar	546371	17,450.00	Less Adjustment of Provisional Pension
47	90/16-17	1(a)	Dist. Try., Jagatsinghpur	Monalisa Behera D/o Late Krushna Ch. Behera	16359	1,18,000.00	Less Adjustment of Provisional DCRG
		1(d)	Dist. Try., Jagatsinghpur	Smt. Sarasibala Ray	551360	400.00	Less Adjustment of Provisional Pension
				Sandhayarani Behera	535109	3,855.00	Less Adjustment of Provisional Pension
48	92/16-17	1(a)	Dist. Try., Gajapati, Parlakhamundi	A. Harihar Nath	101969/ AEI	31,939.00	Irregular consolidation of Pension
		1(d)	Dist. Try., Gajapati, Parlakhamundi	Smt. Laxmipriya Mishra	526672	9,400.00	Less Adjustment of Provisional Pension
49	93/16-17	1(a)	Sub-Try.	Anem Potaraju	549019	18,848.00	Less Adjustment of

			Kashinagar				Provisional Pension
50	94/16-17	1(a)	Sub-Try. Kujanga	Smt. Nishamani Das	C/FYS/ 400/81	55,713.00	Early grant of Additional Family Pension.
		1(b)	Sub-Try. Kujanga	Prahalad Ch. Swain	102289	10,902.00	Less Adjustment of Provisional Pension
				Smt. Debalala Mohapatra	537243	2,106.00	Less Adjustment of Provisional Pension
51	95/16-17	1(a)	Dist. Try., Nayagarh	Balaram Sahoo	550932	1,48,956.00	Less Adjustment of Provisional Pension
		1(c)	Dist. Try., Nayagarh	Minakshi Bhoi	536138	470.00	Less Adjustment of Provisional Pension
		1(d)	Dist. Try., Nayagarh	Surendra Nath Mohanty	546410	849.00	Less Adjustment of Provisional Pension
52	97/16-17	1(a)	Spl Try, Jeypore	Durga Prasad Mishra	554237	12,221.00	Less Adjustment of Provisional Pension
53	98/16-17	1(b)	Sub-Try. Banapur	Shyama Sundar Maharana	542268	1,239.00	Less Adjustment of Provisional Pension
		1(c)(i)	Sub-Try. Banapur	Smt. Mukta Dei W/o Late Raghunath Parida.	30206/ SF	2,562.00	Early grant of Additional Family Pension.
Total: -						30,45,356.00	

APPENDIX-IV

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

Sl. No	I.R. No.	Paras	Dist. Try/Spl.Try/ Sub-Try	Name of the Pensioners	PPO No.	Undrawn Pension Since
1	04/16-17	1(d)	Sub-Try, Khariar	Smt. Sartimani Nag	530430	28.01.2015
				Ku. Sarojini Bag	14872 A/F	04.07.2015
2	14/16-17	1(a)	Dist. Try, Koraput	Padimini Ku. Majhi	541815	10.04.2016
3	71/16-17	1(d)	Sub-Try, Bisoi	Ramakanta Mahakud	35832/AEI	10/2010
			Sub-Try, Bisoi	Khirod Mohanta	871/AF	06/2011
			Sub-Try, Bisoi	Gouri Dhala	62627/SF	11/2008
			Sub-Try, Bisoi	Manka Majhi	31170/TBS	08/2010
			Sub-Try, Bisoi	Labanga Tripathy	67220/SF	06/2008
			Sub-Try, Bisoi	Basanti Das	43644/SF	05/2007
			Sub-Try, Bisoi	Salge Majhi	1660/AF	08/2010
4	72/16-17	1(c)	Sub-Try, Jharpokharia	Khilis Ku. Sethi	16255/AF	06/2013

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

Sl. No.	Inspection Report No.	Treasury Names	Unused/Damaged (in ₹)	Total value of Stamps (in ₹)
1	02/16-17	Dist. Try, Khurda	38,56,39,620.00	1,10,15,76,937.00
2	03/16-17	Dist. Try, Nuapada	33,078.00	22,09,07,057.00
3	05/16-17	Dist. Try, Cuttack	6,01,93,375.00	53,79,99,679.00
4	06/16-17	Spl. Try, Cuttack	----	2,42,68,021.00
5	07/16-17	Dist. Try, Bolangir	37,10,158.00	22,11,17,741.00
6	08/16-17	Sub-Try., Umerkote	1,600.00	7,93,73,739.00
7	09/16-17	Dist. Try, Nawarangpur	59,999.00	4,26,07,727.00
8	11/16-17	Sub-Try., Titilagarh	1,51,48,884.00	5,66,48,253.00
9	14/16-17	Dist. Try, Koraput	70,140.00	14,41,45,199.00
10	16/16-17	Dist. Try, Malkangiri	2,37,600.00	5,44,08,245.00
11	18/16-17	Dist. Try, Keonjhar	58,82,695.00	27,54,49,382.00
12	19/16-17	Sub-Try., Champua	---	3,54,73,116.00
13	22/16-17	Spl. Try, Panposh	1,73,39,670.00	48,62,84,487.00
14	23/16-17	Dist. Try, Jharasuguda	13,25,75,292.00	20,63,55,090.00
15	24/16-17	Sub-Try., Kuchinda	---	2,22,04,743.00
16	25/16-17	Dist. Try, Balasore	25,52,81,515.00	86,57,31,609.00
17	26/16-17	Sub-Try., Soro	2,48,692.00	5,29,14,950.00
18	27/16-17	Dist. Try, Sambalpur	79,07,097.00	38,81,70,921.00
19	29/16-17	Dist. Try, Jajpur	9,34,488.00	20,21,22,710.00
20	35/16-17	Spl. Try, Jajpur Road	9,41,004.00	13,24,08,755.00
21	36/16-17	Sub-Try., Padampur	2,49,525.00	1,51,77,922.00
22	38/16-17	Dist. Try, Bargarh	1,75,61,333.00	28,53,77,026.00
23	39/16-17	Sub-Try., Athamallik	---	1,93,86,473.00
24	40/16-17	Sub-Try., Talcher	4,73,00,000.00	4,13,03,096.00
25	41/16-17	Sub-Try., Pallahara	---	2,85,45,089.00
26	45/16-17	Dist. Try, Sonapur	30,17,069.00	3,32,03,567.00
27	48/16-17	Dist. Try, Angul	19,00,68,100.00	30,15,92,708.00
28	49/16-17	Sub-Try., Nimapara	12,600.00	2,49,70,657.00
29	50/16-17	Dist. Try, Puri	1,29,11,320.00	36,37,54,748.00
30	51/16-17	Spl. Try, Berhampur	58,72,400.00	47,78,66,189.00
31	52/16-17	Spl. Try, Khurda	1,19,07,322.00	14,54,87,572.00

32	53/16-17	Dist. Try, Kandhamal	7,66,522.00	1,27,84,460.00
33	54/16-17	Sub-Try., udayagiri	3,83,407.00	56,18,328.00
34	55/16-17	Dist. Try, Kalahandi	1,45,483.00	30,90,50,730.00
35	57/16-17	Sub-Try., Dharamgarh	---	8,72,88,661.00
36	58/16-17	Sub-Try., Baliguda	11,285.00	65,19,064.00
37	60/16-17	Dist. Try, Boudh	13,450,355.00	5,51,35,450.00
38	61/16-17	Dist. Try, Mayurbhanj	22,65,77,147.00	30,62,66,214.00
39	62/16-17	Sub-Try., Betanoti	---	1,45,14,432.00
40	64/16-17	Dist. Try, Sundargarh	1,89,50,535.00	14,45,92,161.00
41	65/16-17	Sub-Try., Rajgangpur	1,611,492.00	3,37,93,662.00
42	66/16-17	Sub-Try., Udala	2,76,326.00	3,75,49,889.00
43	68/16-17	Sub-Try., Bonai	17,47,582.00	4,02,31,162.00
44	77/16-17	Sub-Try., Kamakshyanagar	31,562.00	2,86,37,385.00
45	78/16-17	Dist. Try, Dhenkanal	17,37,953.00	13,37,16,666.00
46	79/16-17	Dist. Try, Bhadrak	11,67,040.00	26,23,15,364.00
47	80/16-17	Sub-Try., Aska	20,65,255.00	1,45,37,761.00
48	83/16-17	Dist. Try, Deogarh	5,550.00	6,95,48,561.00
49	84/16-17	Sub-Try., Surada	2,88,402.00	74,88,404.00
50	85/16-17	Sub-Try., Kodala	63,44,000.00	91,45,827.00
51	86/16-17	Dist. Try, Kendrapara	12,185.00	14,80,67,581.00
52	88/16-17	Sub-Try., Bhanjanagar	2,46,108.00	3,60,83,740.00
53	89/16-17	Dist. Try, Ganjam, Chatrapur	26,56,110.00	11,15,45,868.00
54	90/16-17	Dist. Try, Jagatsinghpur	3,36,960.00	9,76,62,918.00
55	91/16-17	Sub-Try., R. Udayagiri	---	6,48,998.00
56	92/16-17	Dist. Try, Gajapati, Parlakhamundi	36,27,680.00	5,03,21,991.00
57	95/16-17	Dist. Try, Nayagarh	2,26,475.00	16,61,95,043.00
58	96/16-17	Sub-Try., Khandapara	2,46,325.00	3,19,41,874.00
59	97/16-17	Spl. Try, Jeypore	97,02,283.00	7,50,45,718.00
60	98/16-17	Sub-Try., Banapur	3,46,888.00	2,84,81,287.00
61	99/16-17	Sub-Try., Gunupur	1,46,16,437.00	3,19,09,392.00
62	100/16-17	Dist. Try, Rayagada	1,08,76,928.00	18,68,18,584.00
63	101/16-17	Sub-Try., Kashipur	3,27,249.00	4,762,299.00
Total:			83,19,29,585.00	6,33,77,21,377.00

APPENDIX-VI

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

Sl. No.	Inspection Report No.	Paras	Dist. Try./Spl. Try./Sub-Try.
1	02/16-17	2(a)(i)	Dist. Try, Khurda
2	24/16-17	2(b)	Sub-Try., Kuchinda
3	25/16-17	2(b)(ii)	Dist. Try, Balasore
4	26/16-17	2(a)	Sub-Try., Soro
5	29/16-17	2(a)	Dist. Try, Jajpur
6	35/16-17	2(a)	Spl. Try, Jajpur Road
7	36/16-17	2(b)	Sub-Try., Padampur
8	39/16-17	2(a)	Sub-Try., Athamallik
9	41/16-17	2(a)	Sub-Try., Pallahara
10	49/16-17	2(a)	Sub-Try., Nimapara
11	50/16-17	2(a)	Dist. Try, Puri
12	60/16-17	2(b)	Dist. Try, Boudh
13	84/16-17	2(d)	Sub-Try., Surada
14	86/16-17	2(a)(i)	Dist. Try, Kendrapara
15	95/16-17	2(a)(ii)	Dist. Try, Nayagarh
16	96/16-17	2(a)	Sub-Try., Khandapara
17	98/16-17	2(a)	Sub-Try., Banapur

APPENDIX-VII

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

Sl. No.	Inspection Report No.	Treasury Names	Balance (in ₹)
1	02/16-17	Dist. Try, Khurda	61,68,39,163.00
2	03/16-17	Dist. Try, Nuapada	45,40,357.00
3	05/16-17	Sub-Try., Khariar	24,52,280.00
4	06/16-17	Spl. Try, Cuttack	8,70,90,566.00
5	07/16-17	Dist. Try, Bolangir	1,03,03,504.00
6	08/16-17	Dist. Try, Nawarangpur	1,37,68,991.00
7	16/16-17	Dist. Try, Malkangiri	12,87,098.00
8	18/16-17	Dist. Try, Keonjhar	54,13,71,391.00
9	24/16-17	Sub-Try., Kuchinda	22,34,580.00
10	25/16-17	Dist. Try, Balasore	1,92,01,291.00
11	27/16-17	Dist. Try, Sambalpur	3,96,81,241.00
12	29/16-17	Dist. Try, Jajpur	27,36,810.00
13	30/16-17	Sub-Try., Dharmasala	36,145.00
14	32/16-17	Sub-Try., Barpalli	92,308.00
15	34/16-17	Sub-Try., Bhatli	1,50,684.00
16	35/16-17	Speical Treasury Jajpur Road	10,15,600.00
17	36/16-17	Sub-Try., Padampur	7,28,369.00
18	38/16-17	Dist. Try, Bargarh	5,29,993.00
19	39/16-17	Sub-Try., Athamallik	5,50,400.00
20	41/16-17	Sub-Try., Pallahara	2,90,719.00
21	45/16-17	Dist. Try, Sonepur	32,59,957.00
22	48/16-17	Dist. Try, Angul	64,09,670.00
23	49/16-17	Sub-Try., Nimapara	11,77,696.00
24	50/16-17	Dist. Try, Puri	98,67,470.00
25	52/16-17	Spl. Try, Khurda	47,92,001.00
26	55/16-17	Dist. Try, Kalahandi	1,04,34,720.00
27	60/16-17	Dist. Try, Boudh	5,89,353.00
28	61/16-17	Dist. Try, Mayurbhanj	1,21,64,246.00
29	64/16-17	Dist. Try, Sundargarh	77,41,378.00
30	68/16-17	Sub-Try., Bonai	29,76,830.00
31	69/16-17	Sub-Try., Biramitrapur	10,52,300.00

32	70/16-17	Sub-Try., Joshipur	28,081.00
33	75/16-17	Sub-Try., Hemgiri	8,14,050.00
34	79/16-17	Dist. Try, Bhadrak	35,319.00
35	80/16-17	Sub-Try., Aska	11,07,228.00
36	84/16-17	Sub-Try., Surada	14,599.00
37	88/16-17	Sub-Try., Bhanjanagar	12,21,482.00
38	95/16-17	Dist. Try, Nayagarh	34,63,991.60
Total:			1,41,20,51,861.00

APPENDIX-VIII

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

Sl. No.	Inspection Report No.	Paras	Dist. Try./Spl. Try./Sub-Try.
1	02/16-17	5	Dist. Try, Khurda
2	03/16-17	9	Dist. Try, Nuapada
3	05/16-17	5	Sub-Try., Khariar
4	14/16-17	6	Dist. Try, Koraput
5	16/16-17	7	Dist. Try, Malkangiri
6	18/16-17	9	Dist. Try, Keonjhar
7	22/16-17	6	Spl. Try, Panposh
8	23/16-17	6	Dist. Try, Jharasuguda
9	25/16-17	6	Dist. Try, Balasore
10	27/16-17	9	Dist. Try, Sambalpur
11	29/16-17	7	Dist. Try, Jajpur
12	38/16-17	8	Dist. Try, Bargarh
13	45/16-17	6	Dist. Try, Sonepur
14	48/16-17	6	Dist. Try, Angul
15	50/16-17	6	Dist. Try, Puri
16	53/16-17	5	Dist. Try, Kandhamal
17	60/16-17	5	Dist. Try, Boudh
18	78/16-17	5(i)	Dist. Try, Dhenkanal
19	79/16-17	5	Dist. Try, Bhadrak
20	83/16-17	7	Dist. Try, Deogarh
21	86/16-17	7	Dist. Try, Kendrapara
22	89/16-17	6	Dist. Try, Ganjam
23	90/16-17	8	Dist. Try, Jagatsinghpur
24	92/16-17	5	Dist. Try, Gajapati
25	95/16-17	8	Dist. Try, Nayagarh
26	97/16-17	8	Spl. Try., Jeypore
27	100/16-17	5(a)	Dist. Try, Rayagada

APPENDIX-IX

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

Sl. No.	I R No.	Para No.	Dist. Try./Sub-Try./Spl. Try	Bill No./date	No. of A.C. Bills	Value (in ₹)
1	04/16-17	7(i)	Sub-Try., Khariar	04-07/15-16	4	1,20,000.00
2	06/16-17	5	Spl. Try, Cuttack	29-33/15-16	5	1,40,770.00
3	07/16-17	5	Dist. Try, Bolangir	194, 217, 218/ 15.03.2016	3	60,000.00
4	08/16-17	5	Sub-Try., Umerkote	77 to 83/ 07.09.2015	7	2,10,000.00
5	09/16-17	9	Dist. Try, Nawarangpur	132, 133, 135 to 138/ 04.09.2015	6	1,80,000.00
6	16/16-17	6	Dist. Try, Malkangiri	142, 155, 159/ 24.09.2015	6	1,80,000.00
7	18/16-17	5	Dist. Try, Keonjhar	319-342/ 10.12.2015	24	12,00,000.00
8	20/16-17	4(b)	Sub-Try., Kotpad	60 to 62/ 05.12.2013	3	90,000.00
9	22/16-17	5(a)	Spl. Try, Panposh	61 to 66/ 17.07.2015	6	2,88,332.00
10	25/16-17	6	Dist. Try, Balasore	169, 174/ 25.09.2015	2	1,00,000.00
11	26/16-17	5(a)	Sub-Try., Soro	125 to 130/ 11.02.2016	6	1,80,000.00
12	29/16-17	6	Dist. Try, Jajpur	155 to 168/ 08.09.2015	14	4,20,000.00
13	35/16-17	7(ii)	Spl. Try, Jajpur Road	96 to 103/ 10.09.2015	8	2,40,000.00
14	52/16-17	6	Spl. Try, Khurda	310 to 315/ 01.03.2016	6	1,80,000.00
15	55/16-17	6	Dist. Try, Kalahandi	389 to 392/ 04.03.2016	4	2,00,000.00
16	58/16-17	5(b)	Sub-Try., Baliguda	22 to 23/ 02.06.2016	2	36,878.00
17	61/16-17	5	Dist. Try, Mayurbhanj	412 to 416/ 08.03.2016	5	5,00,000.00
18	68/16-17	5	Sub-Try., Bonai	19 to 20/ 03.06.2016	2	60,000.00
19	77/16-17	7	Sub-Try., Kamakshyanagar	231 to 235/ 10.03.2016	5	1,50,000.00
20	83/16-17	6	Dist. Try, Deogarh	300 to 306/ 01.03.2016	7	2,10,000.00
21	85/16-17	5(b)	Sub-Try., Kodala	292 to 294/ 12.07.2016	3	83,000.00
22	86/16-17	6	Dist. Try, Kendrapara	296 to 302/ 09.03.2016	7	2,10,000.00
23	88/16-17	5	Sub-Try., Bhanjanagar	81 to 83/ 07.09.2016	3	87,548.00
24	90/16-17	6	Dist. Try, Jagatsinghpur	182 to 187/ 11.03.2016	6	1,80,000.00
25	95/16-17	7	Dist. Try, Nayagarh	286, 287, 289, 290/ 06.03.2016	4	1,20,000.00
26	97/16-17	6	Spl. Try, Jeypore	282 to 290/ 04.03.2016	9	2,70,000.00
					Total:	56,96,528.00

APPENDIX – X

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

Sl. No.	I.R No.	Paras	Dist Try/Spl Try	Month	Actual date of submission (Letter No/Date)	No of days delayed
1	03/16-17	11	Dist. Try, Nuapada	11/2015	15.01.2016	30 Days
2	23/16-17	7	Dist. Try, Jharasuguda	03/2016	25.04.2016	10 Days
3	35/16-17	9	Spl. Try, Jajpur Road	02/2016	26.04.2016	41 Days
4	45/16-17	7	Dist. Try, Sonepur	10/2015	30.11.2015	15 Days
5	48/16-17	9	Dist. Try, Angul	09/2015	03.11.2015	19 Days
6	50/16-17	8	Dist. Try, Puri	03/2016	27.04.2016	12 Days
7	52/16-17	8	Spl. Try, Khurda	05/2016	15.07.2016	30 Days
8	79/16-17	6	Dist. Try, Bhadrak	12/2015	09.02.2016	25 Days
9	83/16-17	13	Dist. Try, Deogarh	06/2016	23.07.2016	08 Days
10	92/16-17	6	Dist. Try, Gajapati	04/2016	06.06.2016	22 Days

APPENDIX – XI

Reconciliation of Court Extracts (Referred to in para 3.12)

Sl. No.	I R No.	Para No.	Dist. Try./Sub-Try./Spl. Try
1	03/16-17	4(e)	Dist. Try, Nuapada
2	04/16-17	3(a)	Sub-Try., Khariar
3	09/16-17	4(a)	Dist. Try, Nawarangpur
4	10/16-17	3(a)	Sub-Try., Loisingha
5	11/16-17	4(b)	Sub-Try., Titilagarh
6	14/16-17	4(a)	Dist. Try, Koraput
7	16/16-17	5(b)	Dist. Try, Malkangiri
8	19/16-17	4(a)	Sub-Try., Champua
9	20/16-17	3(a)	Sub-Try., Kotpad
10	21/16-17	3(a)	Sub-Try., Laxmipur
11	24/16-17	5(f)	Sub-Try., Kuchinda
12	25/16-17	4(f)	Dist. Try, Balasore
13	26/16-17	4(b)	Sub-Try., Soro
14	28/16-17	4(c)	Spl. Try No.I, Bhubaneswar
15	29/16-17	4(c)	Dist. Try, Jajpur
16	31/16-17	3(b)	Sub-Try., Darpani
17	35/16-17	4(e)	Spl. Try, Jajpur Road
18	39/16-17	4(c)	Sub-Try., Athamallik
19	40/16-17	4(b)	Sub-Try., Talcher
20	41/16-17	3(d)	Sub-Try., Pallahara
21	42/16-17	4(c)	Sub-Try., Biramaharajpur
22	48/16-17	4(d)	Dist. Try, Angul
23	50/16-17	4(e)	Dist. Try, Puri
24	55/16-17	4(F)	Dist. Try, Kalahandi
25	57/16-17	4(d)	Sub-Try., Dharamgarh
26	60/16-17	4(F)	Dist. Try, Boudh
27	61/16-17	4(c)	Dist. Try, Mayurbhanj
28	65/16-17	4(f)	Sub-Try., Rajgangpur
29	66/16-17	4(e)	Sub-Try., Udala
30	76/16-17	2(c)	Sub-Try., Bhuban
31	77/16-17	4(c)	Sub-Try., Kamakshyanagar
32	78/16-17	4(c)	Dist. Try, Dhenkanal
33	79/16-17	4(f)	Dist. Try, Bhadrak
34	80/16-17	4(e)	Sub-Try., Aska

35	81/16-17	3(c)	Sub-Try., Digapahandi
36	82/16-17	3(c)	Sub-Try., Dhamnagar
37	83/16-17	4(c)	Dist. Try, Deogarh
38	84/16-17	4(f)	Sub-Try., Surada
39	85/16-17	4(f)	Sub-Try., Kodala
40	87/16-17	3(c)	Sub-Try., Pattamundai
41	88/16-17	4(f)	Sub-Try., Bhanjanagar
42	89/16-17	4(c)	Dist. Try, Ganjam, Chatrapur
43	90/16-17	4(b)	Dist. Try, Jagatsinghpur
44	91/16-17	4(e)	Sub-Try., R. Udayagiri
45	92/16-17	4(e)	Dist. Try, Gajapati, Parlakhamundi
46	95/16-17	4(e)	Dist. Try, Nayagarh
47	96/16-17	4(c)	Sub-Try., Khandapara
48	97/16-17	4(d)	Spl. Try, Jeypore
49	98/16-17	4(d)	Sub-Try., Banapur
50	100/16-17	4(d)	Dist. Try, Rayagada
51	101/16-17	4(c)	Sub-Try., Kashipur

APPENDIX – XII

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

Sl. No	I.R No.	Paras	Dist. Try./Sub-Try./Spl. Try
1	02/16-17	2(a)(ii)	Dist. Try, Khurda
2	11/16-17	2(a)	Sub-Try., Titilagarh
3	16/16-17	3(a)(i)	Dist. Try, Malkangiri
4	19/16-17	2(a)	Sub-Try., Champua
5	22/16-17	2(a)	Spl. Try, Panposh
6	23/16-17	2(a)	Dist. Try, Jharasuguda
7	24/16-17	2(a)	Sub-Try., Kuchinda
8	25/16-17	2(b)(iii)	Dist. Try, Balasore
9	26/16-17	2(b)	Sub-Try., Soro
10	27/16-17	2(a)	Dist. Try, Sambalpur
11	29/16-17	2(b)	Dist. Try, Jajpur
12	35/16-17	2(d)	Spl. Try, Jajpur Road
13	36/16-17	2(a)	Sub-Try., Padampur
14	38/16-17	2(a)	Dist. Try, Bargarh
15	39/16-17	2(d)	Sub-Try., Athamallik
16	40/16-17	2(a)	Sub-Try., Talcher
17	41/16-17	2(d)	Sub-Try., Pallahara
18	45/16-17	2(a)	Dist. Try, Sonapur
19	48/16-17	2(b)	Dist. Try, Angul
20	51/16-17	2(b)	Spl. Try, Berhampur
21	52/16-17	2(c)	Spl. Try, Khurda
22	53/16-17	2(a)	Dist. Try, Kandhamal
23	54/16-17	2(a)	Sub-Try., udayagiri
24	55/16-17	2(a)	Dist. Try, Kalahandi
25	57/16-17	2(b)	Sub-Try., Dharamgarh
26	58/16-17	2(a)	Sub-Try., Baliguda
27	60/16-17	2(a)	Dist. Try, Boudh
28	61/16-17	2(a)	Dist. Try, Mayurbhanj
29	62/16-17	2(b)	Sub-Try., Betanoti
30	65/16-17	2(a)	Sub-Try., Rajgangpur
31	66/16-17	2(d)	Sub-Try., Udala
32	68/16-17	2(a)	Sub-Try., Bonai
33	77/16-17	2(a)(ii)	Sub-Try., Kamakshyanagar
34	78/16-17	2(a)	Dist. Try, Dhenkanal

35	79/16-17	2(a)	Dist. Try, Bhadrak
36	80/16-17	2(a)	Sub-Try., Aska
37	83/16-17	2(a)(iv)	Dist. Try, Deogarh
38	84/16-17	2(a)	Sub-Try., Surada
39	85/16-17	2(a)	Sub-Try., Kodala
40	86/16-17	2(a)(ii)	Dist. Try, Kendrapara
41	88/16-17	2(a)	Sub-Try., Bhanjanagar
42	89/16-17	2(a)	Dist. Try, Ganjam, Chatrapur
43	90/16-17	2(a)	Dist. Try, Jagatsinghpur
44	92/16-17	2(a)	Dist. Try, Gajapati, Parlakhamundi
45	94/16-17	2(c)	Sub-Try., Kujanga
46	95/16-17	2(a)(iv)	Dist. Try, Nayagarh
47	96/16-17	2(c)	Sub-Try., Khandapara
48	97/16-17	2(a)	Spl. Try, Jeypore
49	98/16-17	2(d)	Sub-Try., Banapur
50	99/16-17	2(a)	Sub-Try., Gunupur
51	100/16-17	2(a)	Dist. Try, Rayagada

APPENDIX – XIII

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

Sl. No.	I.R No.	Paras	Dist Try/Spl Try/Sub-Try
1	03/16-17	7	Dist. Try, Nuapada
2	04/16-17	5	Sub-Try., Khariar
3	12/16-17	4	Sub-Try., Khatiguda
4	15/16-17	4	Sub-Try., Machhakunda
5	16/16-17	7	Dist. Try, Malkangiri
6	18/16-17	8	Dist. Try, Keonjhar
7	23/16-17	8	Dist. Try, Jharasuguda
8	25/16-17	8	Dist. Try, Balasore
9	26/16-17	6	Sub-Try., Soro
10	28/16-17	6	Spl. Try No.I, Bhubaneswar
11	30/16-17	6	Sub-Try., Dharmasala
12	31/16-17	5	Sub-Try., Darpani
13	39/16-17	6	Sub-Try., Athamallik
14	41/16-17	6	Sub-Try., Pallahara
15	43/16-17	3	Sub-Try., Kishorenagar
16	55/16-17	7	Dist. Try, Kalahandi
17	56/16-17	4	Sub-Try., Thuamul Rampur
18	66/16-17	7	Sub-Try., Udala
19	76/16-17	4	Sub-Try., Bhuban
20	77/16-17	5	Sub-Try., Kamakshyanagar
21	78/16-17	6	Dist. Try, Dhenkanal
22	80/16-17	7	Sub-Try., Aska
23	82/16-17	4	Sub-Try., Dhamnagar
24	83/16-17	5	Dist. Try, Deogarh
25	85/16-17	6	Sub-Try., Kodala
26	95/16-17	6	Dist. Try, Nayagarh
27	97/16-17	7	Spl. Try, Jeypore
28	98/16-17	5	Sub-Try., Banapur

APPENDIX – XIV

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

Sl. No.	I.R. No.	Para No.	Dist Try/Spl Try/ Sub-Try	Numbers of Transaction	Amount in Suspense Account (in ₹)
1	02/16-17	7	Dist. Try, Khurda	05	165,2,144.00
2	03/16-17	5	Dist. Try, Nuapada	09	2,95,644.00
3	04/16-17	4	Sub-Try., Khariar	03	70,023.00
4	09/16-17	5	Dist. Try, Nawarangpur	02	45,675.00
5	14/16-17	5	Dist. Try, Koraput	450	6,78,154.00
6	16/16-17	10	Dist. Try, Malkangiri	45	1,01,217.00
7	25/16-17	5	Dist. Try, Balasore	-	8,72,315.00
8	28/16-17	5	Spl. Try No.I, Bhubaneswar	18	62,899.00
9	29/16-17	5	Dist. Try, Jajpur	-	9,55,430.00
10	35/16-17	5	Spl. Try, Jajpur Road	01	662.00
11	39/16-17	5	Sub-Try., Athamallik	04	28,786.00
12	43/16-17	3	Sub-Try., Kishorenagar	01	990.00
13	48/16-17	5	Dist. Try, Angul	-	11,20,370.00
14	51/16-17	5	Spl. Try, Berhampur	-	1,75,289.00
15	52/16-17	5	Spl. Try, Khurda	14	42,96,503.00
16	55/16-17	5	Dist. Try, Kalahandi	-	3,31,910.00
17	56/16-17	3	Sub-Try., Thuamul Rampur	02	12,000.00
18	57/16-17	5	Sub-Try., Dharamgarh	03	11,625.00
19	61/16-17	6	Dist. Try, Mayurbhanj	01	2,07,904.00
20	76/16-17	5	Sub-Try., Bhuban	01	750.00
21	77/16-17	6	Sub-Try., Kamakshyanagar	03	28,009.00
22	78/16-17	7	Dist. Try, Dhenkanal	-	8,66,722.00
23	86/16-17	5	Dist. Try, Kendrapara	-	3,72,533.00
24	90/16-17	5	Dist. Try, Jagatsinghpur	-	4,36,014.00
25	95/16-17	5	Dist. Try, Nayagarh	-	7,45,957.00
26	96/16-17	5	Sub-Try., Khandapara	02	2,500.00
27	97/16-17	5	Spl. Try, Jeypore	-	7,52,647.00
Total					1,41,24,672.00

APPENDIX- XV

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

I.R. No.	Para No.	Dist Try/Spl Try/ Sub-Try	Name	Design.	Arrear DA paid (in ₹)	Period of Arrear DA	NPS contribute on due but not deducted (in ₹)
05/16-17	7	Dist. Try, Cuttack	Puskar Biswal	ATO	4,254.00	1/15 to 3/15	425.00
			Sabita Ray	J.C	1,440.00	1/15 to 3/15	144.00
			P.C.Samal	J.C	1,440.00	1/15 to 3/15	144.00
			S.R.Swain	J.C	1,398.00	1/15 to 3/15	140.00
			S.R.Pradhan	J.C	1,398.00	1/15 to 3/15	140.00
			S. Behera	J.C	1,398.00	1/15 to 3/15	140.00
			B. Barik	J.C	1,398.00	1/15 to 3/15	140.00
			P.K.Mohanty	J.C	1,398.00	1/15 to 3/15	140.00
			S.K.Rout,	J.C	1,398.00	1/15 to 3/15	140.00
			Kabita Swain	ATO	442.00	28.2.15 to 3/15	44.00
06/16-17	7	Spl. Try, Cuttack	Bikash Bagiria	J.C	1,428.00	7/15 to 9/15	143.00
24/16-17	7	Sub-Try., Kuchinda	Kumudini Swain	J.C	6,490.00	7/14 to 4/16	649.00
38/16-17	8	Dist. Try, Bargarh	A.K. Bhoi	J.C	3,490.00	7/15 to 4/16	349.00
			J.R. Bhoi	J.C	3,330.00	7/15 to 4/16	333.00
51/16-17	1(i)	Spl. Try, Berhampur	Suranda Sarangi	ATO	4,260.00	7/15 to 9/15	426.00
			Sabita Rani Patnaik	J.C	1,330.00	7/15 to 9/15	133.00
			Rasmi Rajan Paik	J.C	1,400.00	7/15 to 9/15	140.00
53/16-17	7	Dist. Try, Kandhamal	Praval Ku. Nayak	J.C	1,924.00	1/16 to 4/16	192.00
			M.K. Mishra	J.C	2,336.00	1/16 to 4/16	234.00
			P.K. Behera	J.C	1,924.00	1/16 to 4/16	192.00
			A.K. Swain	J.C	1,995.00	1/16 to 4/16	200.00
			N. Kanhar	J.C	1,544.00	1/16 to 4/16	154.00
54/16-17	7	Sub-Try., udayagiri	S.D. Pradhan	J.C	3,420.00	1/15 to 4/16	342.00
59/16-17	3	Sub-Try., Tumudihandha	Prakash Ch. Kanhar	J.C	3,490.00	7/15 to 4/16	349.00
62/16-17	1(f)	Sub-Try., Betanoti	Arun Ku. Sethi	J.C	6,390.00	7/14 to 4/16	639.00
63/16-17	1(e)	Sub-Try., Rasgovindpur	Ajit Ku. Sahu	J.C	6,300.00	7/14 to 4/16	630.00

65/16-17	6	Sub-Try., Rajgangpur	Danayanti Mahanta		4,170.00	1/15 to 4/16	417.00
66/16-17	1(d)	Sub-Try., Udala	Pradip Ku. Nayak	J.C	6,390.00	7/14 to 4/16	639.00
68/16-17	6	Sub-Try., Bonai	Prem Ch. Pradhan	J.C	4,622.00	1/15 to 4/16	463.00
			Bharat Pradhan	J.C	4,559.00	1/15 to 4/16	456.00
70/16-17	1(b)	Sub-Try., Joshiapur	Sunil Ku. Nayak	J.C	1,785.00	7/14 to 9/14	179.00
72/16-17	1(e)	Sub-Try., Jharpokharia	Sanjaya Ku. Jena	J.C	6,310.00	7/14 to 4/16	630.00
76/16-17	1(d)	Sub-Try., Bhuban	Balaram Naik	J.C	8,930.00	1/14 to 4/16	892.00
77/16-17	1(e)	Sub-Try., Kamakhyanagar	K.K. Puhan	J.C	6,213.00	7/14 to 4/16	622.00
78/16-17	1(f)	Dist. Try, Dhenkanal	Rajesh Ku. Nanda	J.C	1,485.00	7/15 to 9/15	149.00
			Sanjaya Ku. Sahoo	J.C	1,398.00	7/15 to 9/15	140.00
			Manoranjan Sahoo	J.C	1,428.00	7/15 to 9/15	143.00
			Diptimayee Dehury	J.C	1,398.00	7/15 to 9/15	140.00
			Bikash Ch. Nayak	Peon	1,161.00	7/15 to 9/15	113.00
84/16-17	6	Sub-Try., Surada	D. Srinivas Pradhan	J.C	1,440.00	1/15 to 3/15	144.00
			Pramila Nayak	Peon	2,834.00	1/15 to 4/16	223.00
87/16-17	1(f)	Sub-Try., Pattamundai	Bijaya Hansda	J.C	7,935.00	1/14 to 3/16	794.00
88/16-17	6	Sub-Try., Bhanjanagar	Smt. R. Rukuni	Peon	3,999.00	7/14 to 9/15	401.00
			Naresh Ku. Behera	J.C	1,443.00	7/15 to 9/15	144.00
92/16-17	7	Dist. Try, Gajapati, Parlakhamundi	Susil Ku. Panigrahi	J.C	1,924.00	1/16 to 4/16	192.00
			Smt. K. Janki Subudhi	Peon	1,756.00	1/16 to 4/16	176.00
94/16-17	1(c)	Sub-Try., Kujanga	S.K. Mohanty	J.C	4,815.00	1/14 to 9/14	481.00
			Manoj Ku. Mallick	J.C	4,346.00	1/14 to 9/14	434.00
95/16-17	1(i)	Dist. Try, Nayagarh	Anita Sahoo	ATO	5,844.00	1/16 to 4/16	584.00
			Biswaprakash	J.C	1,924.00	1/16 to 4/16	192.00
			Rajesh Ku. Jani	J.C	1,756.00	1/16 to 4/16	176.00
Total:					1,56,880.00	Total:	15,626.00