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ओडिशा में कोषागारों के कामकाज की वार्षिक समीक्षा पर रिपोर्ट
2021-2022

Report on the Annual Review on the working of Treasuries in Odisha
2021-2022

TABLE OF CONTENTS

Para	Subject Brief	Page No.
Part-I		
1.1	Introductory.	01
1.2	Organizational set up .	01
1.3	Staffing position and working atmosphere of Treasuries.	01
1.4	Integrated Odisha Treasury Management System(iOTMS).	02
1.5	Odisha Treasury Code (OTC).	03
Part-II		
2.1	Outstanding A.C. Bills for settlement.	04
2.2	Outstanding Pension claims from CPAO New Delhi.	04
2.3	Non-submission of Schedules/Challans in support of GPF recoveries.	05
2.4	Delay in rendition of Accounts.	05
2.5	Requisition for correction of Accounts.	05
2.6	Non-submission of Lapsed Deposits Statements.	06
2.7	Non-submission of Annual Balance Certificates under deposit heads of Account and other heads of Account.	07
2.8	Retention of huge balance in Personal Ledger Accounts (P.L Accounts) of Administrators.	08
2.9	Rolling of unutilized funds under 8443-Civil Deposit-800-Other Deposit	09
Part-III		
3.1	Outstanding Paras.	10
3.2	Irregular payment of pension benefits due to lack of proper checks.	10
3.2.1	Excess payment of Pension and Gratuity.	10
3.3	Maintenance of Specimen Signature Guard File	11
3.4	Non maintenance of I.T. asset & stock register	11
3.5	Stamp Accounts: Huge retention of Stamps in the Treasuries.	12
3.6	Inspection of Strong Room and Issuance of Safety Certificate.	12
3.7	Annual Verification of Valuables deposited in the Treasuries.	13
Part-IV		
4.1	Non-reconciliation of Personal Ledger Account with A.G's database	14
4.2	Differences in master data of DDOs between VLC database and IFMS database	14
4.3	Absence of lapsed flag against unclaimed amount	14
4.4	Excess drawal from Personal Deposit Account	15
4.5	Drawal under Revenue and Capital Heads under 'Non-Budgeted' category in IFMS	15

4.6	Revised pension is not updated in master table	15
4.7	Incomplete information of pensioners in master table	15
4.8	Continuation of reduced pension beyond the recovery period of CVP	16
4.9	Continuation of payment of pension after the death of the pensioner	16
4.10	Continuation of Enhanced Family Pension after the stipulated date	16
4.11	Non-submission of Life Certificate by Pensioner on due date	17
4.12	Incorrect Information of Pensioners in IFMS Database	17

ANNEXURES

Annexure-A	List of Dist. Treasury/Special Treasury/ Sub-Treasury
Annexure-B	Man in position versus volume of work done
Annexure-C(i)	Treasury-wise outstanding A.C Bills for settlement
Annexure-C(ii)	Year-wise outstanding A.C Bills for settlement
Annexure-D	Outstanding Pension claims from CPAO, New Delhi
Annexure-E	Misclassification/Wanting/Incomplete Challans from Treasury
Annexure-F	Requisition for correction of Accounts
Annexure-G	Non-submission of Lapsed Deposits Statements
Annexure-H	Non-submission of Annual Balance Certificates under deposit heads of Account and other heads of Account
Annexure-I	Retention of huge balance in Personal Ledger Accounts(P.L Accounts) of Administrators

ANNEXURES

(e-inspection)

Annexure-I	Non-reconciliation of Personal Ledger Account with A.G's database
Annexure-II	DDOs inactive in VLC, but active in IFMS
Annexure-III	Negative Balance in P L Account
Annexure-IV	Drawal under Revenue and Capital Heads under 'Non-Budgeted' category in IFMS
Annexure-V	Revised pension is not updated in master table
Annexure-VI	Incomplete information of pensioners in master table
Annexure-VII	Reduced Pension beyond restoration date of commutation
Annexure-VIII	Continuation of payment of pension after the death of the pensioner
Annexure-IX	Continuation of Enhanced Family Pension after the stipulated date

APPENDICES

Appendix-I	List of outstanding IRs and Paras upto the year 2021-22
Appendix-II-A	Excess payment of pension due to delayed commencement of reduced pension.
Appendix-II-B	Excess payment due to wrong calculation of Pension
Appendix-II-C	Excess payment due to miscellaneous reasons.
Appendix-III	Improper maintenance of specimen signature guard file
Appendix-IV	Non-maintenance of I.T. Asset & Stock Register
Appendix-V	Huge retention of stamps in the Treasuries.
Appendix-VI	Safety Certificate not obtained
Appendix-VII	Annual Verification of Valuables deposited in the Treasuries

PREFACE

The Annual Review on the working of the Treasuries in ODISHA for the year 2021-22 is prepared as required under paragraph 20.17.11 of Manual of Standing Orders (A&E) Vol-I. The Report contains 4 (Four) 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 AC Bills outstanding for settlement.

Medium risk issues:-

2.2 Outstanding Pension claims from CPAO New Delhi

2.3 Non-submission of Schedules/Challans in support of GPF /HBA/MCA recoveries

2.4 Delay in rendition of Accounts

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

2.9 Rolling of unutilized funds under 8443- Civil Deposit -800-Other Deposit

Low risk issues:-

2.5 Requisition for correction of Accounts

2.6 Non-submission of Lapsed Deposits Statements

2.7 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:-

3.1 Outstanding Paras

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

3.2.1 Pension related issues/ Excess payment of Pension and Gratuity

3.5 Stamp Account: Huge retention of Stamps in the Treasuries.

Medium risk issues:-

3.6 Inspection of Strong Room and Issuance of Safety Certificate

Low risk issues:-

- 3.3 Maintenance of Specimen Signature Guard File
- 3.4 Non maintenance of I.T. asset & stock register.
- 3.7 Annual Verification of Valuables, deposited in the Treasuries

Part-IV I.T. Audit/e-inspection

High risk issues:-

- 4.6 Revised pension is not updated in master table
- 4.8 Continuation of reduced pension beyond the recovery period of CVP
- 4.9 Continuation of payment of pension after the death of the pensioner
- 4.10 Continuation of Enhanced Family Pension after the stipulated date.

Medium risk issues:-

- 4.4 Excess drawal from Personal Deposit Account:
- 4.5 Drawal under Revenue and Capital Heads under 'Non-Budgeted' category in IFMS
- 4.7 Incomplete information of pensioners in master table:

Low risk issues:-

- 4.1 Non-reconciliation of Personal Ledger Account with A.G's database:
- 4.2 Differences in master data of DDOs between VLC database and IFMS database
- 4.3 Absence of lapsed flag against unclaimed amount
- 4.11 Non-submission of Life Certificate by Pensioner on due date
- 4.12 Incorrect Information of Pensioners in IFMS Database

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:/...../2022.

Report on the Annual Review on the working of Treasuries in Odisha for the year 2021-22

Highlights

- | | | |
|-----|---|--------------------|
| 01. | A.C Bills outstanding for settlement | (Para 2.1) |
| 02. | Outstanding Pension claims from CPAO New Delhi | (Para 2.2) |
| 03. | Retention of huge balance in the PL Accounts of Administrators. | (Para2.8) |
| 04. | Rolling of unutilized funds under 8443- Civil Deposit-800-Other Deposits. | (Para 2.9) |
| 05. | Outstanding Paras | (Para 3.1) |
| 06. | Irregular payment of Pension benefits due to lack of proper checks | (Para 3.2) |
| 07. | Stamp Account : huge retention of stamps in the Treasuries
. | (Para3.5) |
| 08. | Continuation of reduced pension beyond the recovery period of CVP | (Para 4.8) |
| 09. | Continuation of payment of pension after the death of the pensioner | (Para 4.9) |
| 10. | Continuation of Enhanced Family Pension after the stipulated date | (Para 4.10) |

**ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES IN
ODISHA FOR THE YEAR 2021-22**

PART-I

1. Introductory :

1.1 In 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 2021-22 has been prepared incorporating brief analysis of the deficiencies and irregularities noticed during compilation of accounts in the Office of the Pr. Accountant General (A&E), Odisha and those noticed during inspection of the Treasuries.

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

1.2. Organizational set up: -

In Odisha, there are 30 District Treasuries, 11 Special Treasuries(including Cyber Treasury) 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 2013-14 to 2021-22 is as under.

Year	Sanctioned strength	Person in position
2013-14	918	657
2014-15	918	665
2015-16	918	652
2016-17	918	686
2017-18	918	665
2018-19	918	626
2019-20	919	595
2020-21	919	517
2021-22	919	582

Person 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	Person in position
1	Balasore	23	13
2	Cuttack	32	14
3	Khurda	33	21
4	Puri	26	12
5	Koraput	16	07
6	Malkangiri	05	03

Director of Treasuries and Inspection may review whether this shortage in person in position is impacting the efficiency of 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 person 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 = No. of pension cases + Challans + Bills	Volume of work per employee
1	District Treasury, Khurda	33	21	164009	7810
2	District Treasury, Puri	26	12	45754	3813
3	District Treasury, Bhadrak	12	08	112291	14037
4	District Treasury, Cuttack	32	14	115311	8237
5	District Treasury, Jagatsinghpur	16	07	148351	21193

It would be seen from the above table that while the volume of work dealt with by one employee at District Treasury, Puri was only 3813 cases in a year, the corresponding number was as high as 21193 cases at District Treasury, Jagatsinghpur.

A statement showing sanctioned strength, person 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). Cyber Treasury Bhubaneswar, having the status of a Special Treasury, is entrusted with the responsibility of collecting 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 2021-22 and especially after implementation of iFMS.

Finance Department may treat this as a priority.

PART –II

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

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

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

It was, however, noticed that as many as 1395 nos. of A.C Bills, amounting to Rs.16751 lakhs were pending for adjustment till March 2022. A statement containing list of outstanding AC Bills Treasury-wise and year-wise is exhibited in **Annexure C(i)** and **C(ii)** respectively. These pendencies were as old as 2003-04 which indicated that codal procedure were not being followed by the respective Treasuries.

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

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

Sl. No.	Name of the Dist./Spl. Try	No. of A.C Bills	Outstanding balance (Rs. in Lakh)
1	Special Treasury No-II, Bhubaneswar	12	15,74.61
2	Cuttack	108	1186.58
3	Ganjam	19	890.91
4	Puri	57	887.33
5	Balasore	41	881.49

2.2 Outstanding pension claims on CPAO New Delhi: -

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

However, during review, it was observed that an amount of Rs.6102.83 lakh remained un-recouped for irregular submission of central pension vouchers to CPAO, New Delhi during the year 2021-22.

Similarly, amount pending with Railways and Defence are Rs.551722.00 and Rs.20785328.00 respectively during the year 2021-22. The quantum of pension vouchers remaining un-recouped is shown in **Annexure –‘D’**.

2.3 Non-submissions of Schedules/Challans in support of GPF recoveries:

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

During 2021-22, 23 Treasuries failed to furnish relevant Schedules with the Challan, in different accounting months, resulting in accumulation of missing credits to the tune of Rs.88.32 lakh, involving 249 Challans, in respect of General Provident Fund. Instances of such cases noticed during the period of report are placed in **Annexure-E**.

Respective Treasuries are advised to furnish the necessary Schedules for settlement of missing credit in GPF.

2.4 Delay in rendition of Accounts.

As per Finance Department memo No-14644 dated 05-04-2019, treasuries are required to submit their Final monthly account to the AG till 8th of the succeeding month.

Due to pandemic situations in year 2020 and 2021, the inspection period was expanded to 2019-20 to 2020-21 and it was noticed by the inspecting team that:-

- In 254 occasions, closing date of account is beyond 08th of succeeding month.
- In 96 occasions, closing date of account is delayed more than two days i.e closed after 10th of the succeeding month.
- In 28 occasions, closing of account is delayed by more than five days i.e closed after 13th of the succeeding month.

Delayed submission of monthly account by the treasuries created problem in proper scrutiny of vouchers etc before closing of monthly accounts. Director of Treasuries and Inspection may establish an internal control mechanism for timely rendition of monthly account by Treasuries.

2.5 Requisition for correction of Accounts: -

Accounts should be accurate at the time of rendering itself by the treasuries. It was observed in 2021-22 that there were a large number of requisitions for correction of accounts received from Treasuries, as shown in **Annexure-‘F’**.

It was seen that out of 38 District/Special Treasuries, 18 Treasuries had requested for correction of accounts ranging from 1 to 8 times during 2021-22. Treasuries having large number of requests for correction of accounts during 2021-22 are given in table below which need to be avoided in future.

Table No. 3: Requisition for correction of Accounts

Sl. No.	Name of the Treasuries.	No. of requisition made for correction of Accounts.
1.	Balasore	8
2.	Bhubaneswar Spl. I	6
3.	Kalahandi	3

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 2021-22 for settlement, as shown below: -

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

Sl. No	Years	Number of requisition
1	2006-07	1
2	2007-08	1
3	2009-10	2
4	2010-11	4
5	2011-12	7
6	2012-13	1
7	2017-18	1
8	2019-20	4
9	2020-21	7
10	2021-22	9
Total		37

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

2.6 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-‘G’**.

Further, it was seen that the some treasuries have not submitted lapsed deposit statements for last 20 years, which was highly irregular. Few examples are given in next page:-

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

Sl. No.	Name of the Dist Try	Head of Accounts	Period of Non-Submission
1.	Cuttack Special	8443-CD-103- Security Deposit	2002-03 to 2004-05, 2007-08 to 2011-12, 2013-14, 2016-17 to 2018-19
2.	Cuttack	8443-CD-101-Revenue Deposit	2002-03 to 2004-05, 2009-10 to 2018-19
		8443-CD-103- Security Deposit	2002-03 to 2004-05, 2009-10 to 2013-14, 2015-16 to 2018-19
2.	Bhadrak	8443-CD-101-Revenue Deposit	2002-03 to 2004-05, 2006-07 to 2013-14, 2018-19
		8443-CD-103-Security Deposit	2002-03 to 2004-05, 2009-10, 2012-13 to 2014-15, 2016-17 to 2018-19

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.6: Irregular Submission of Lapsed Deposits Statements

Sl. No.	Dist Try Name	Head of Account	Period of submission	Period of non-submission
1	Baragarh	8443-CD-104-Security Deposit	2006-2010, 2012-17	2004-05, 2011-12, 2018-19
2	Bhubaneswar Special-I	8443-CD-104-Civil Court Deposit	2003-2004, 2005-2014, 2020-2021	2002-2019
3	Kalahandi	8443-CD-103-Security Deposit	2010-2017	2008-09, 2018-19
		8443-CD-104-Civil Court Deposit	2004-2017	2002-03, 2018-19
4	Dhenkanal	8443-CD-101-Revenue Deposit	2005 onwards	2003-04

In several instances, 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 unavoidable delay in refund of amount.

2.7 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 eight Treasuries failed to submit the Annual Balance Certificates (ABC) for the year 2021-22 as on

30.04.2022. Some treasuries have failed to submit ABC in respect of many P.L Account Administrators under their jurisdiction. A few examples are given below:-

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

Sl. No.	Name of the Dist Try	No. of PL Administrators
1.	Bolangir	4
2.	Khurda	11
3.	Sambalpur	5
4.	Sundargarh	4

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

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

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

Scrutiny of P.L. Account of Administrators revealed that, as of 31.03.2021, Rs.164142.87 Lakh was 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 2020-21 in respect of few treasuries, showing fund flow and its utilization during the year, are as shown below:-

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

Sl. No.	Name of Treasury	Opening Balance (Rs. In Lakh)	Receipt (Rs. In Lakh)	Total (Rs. In Lakh)	Expenditure (Rs. In Lakh)	Closing Balance (Rs. In Lakh)	Percentage of Expenditure
1	Cuttack	23786.37	35745.39	59531.75	16782.59	42749.16	28.19%
2	Jagatsinghpur	5967.33	10330.22	16297.56	4326.47	11971.09	26.55%
3	Bhadrak	11102.73	14748.89	25851.62	6514.35	19337.27	25.20%
4	Puri	13975.29	21780.34	35755.62	9854.86	25900.76	27.56%

The exhaustive list showing closing balances in P.L. Accounts of different treasuries is exhibited in **Annexure** as mentioned below.

Non utilization of fund parked in P.L. Accounts of different administrators deprives the beneficiaries from getting the earmarked benefits out of these fund. This also results in blocking of fund which could have otherwise been used for other purposes.

Further, as per SR 478 of OTC, Vol-I, each of the P.L. Administrator in required to furnish to the respective treasuries, a statement of scheme-wise details against which money has been drawn. During inspection, it was observed that neither any P.L. Administrator has

furnished the same nor the concerned treasury has insisted for the same from the P.L. Administrator.

Annexure

**Retention of huge balance in Personal Ledger Accounts (P.L. Accounts) of
Administrators for the year 2020-21**

Sl. No.	Inspection Report No.	Treasury Names	Balance (Rs. In Lakh)
1	01/2021-22	District Treasury Khurda	64184.59
2	02/2021-22	District Treasury Puri	25900.76
3	03/2021-22	District Treasury Bhadrak	19337.27
4	04/2021-22	District Treasury Cuttack	42749.16
5	05/2021-22	District Treasury Jagatsinghpur	11971.09
Total			164142.87

2.9 Rolling of unutilised funds under 8443-Civil Deposit-800-Other Deposit: -

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

Contrary to the above order of the State Government, it was observed that, Rs.62.71 crore has still been rolling under 800-Other Deposit, which are exhibited in **Table No. 14** and no step has been taken by the concerned authorities to reduce the balance.

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

Sl. No.	Treasury Name	Amount in Rupees
1	District Treasury Khurda	61,68,39,163.35
2	District Treasury Puri	1,02,26,450.00

PART-III

3. Important irregularities noticed during local inspection of Treasuries

3.1. Outstanding Paras: -

The position of outstanding IRs as on 31.03.2022 relating to different Treasuries / Sub-Treasuries is indicated in **Appendix-“I”**, to this report. It is seen that as many as 689 Paras pertaining to 286 Inspections Reports from the year 1987-88 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 2021-22. Such T.C Meetings were held in respect of 15 District Treasuries and 04 Special Treasuries in which 152 Paras belonging to old Inspection Reports were settled.

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

3.2.1 Excess payment of Pension and Gratuity:-

A test check of the Treasury records relating to pension and gratuity payments revealed that excess payment of pension and other retirement benefits aggregating to Rs.27.17 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 2021-22 is enclosed at **Appendix-“II”**. Considering the magnitude of excess payments, the Treasuries are required to exercise close scrutiny while passing pension bills.

Table No.-9: Excess Payment of Pension & Gratuity During the Year 2021-22: Abstract

Sl. No.	Reasons For Excess Payment	Amount in Rs.
1.	Excess payment of pension due to arithmetical inaccuracy.	60,803.00
2.	Excess payment due to delayed commencement of reduced pension on account of payment of commuted value of pension.	48,809.00
3.	Excess payment of pension due to other miscellaneous reasons.	26,06,293.00
	Total	2715904.00

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

Excess payment of Rs. **60,803.00** was made to the pensioners due to wrong calculation of monthly pension /arrear pension in seven instances relating to two Treasuries (**Appendix – II-B**).

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

Excess payment of Rs. **48,809.00** was made to the pensioners due to delay in commencement of reduced pension in 24 instances relating to five Treasuries. (**Appendix – II-A**)

(c) Excess Payment of Pension due to other miscellaneous reasons.

Excess payment of Rs. **26,06,293.00** was made to the pensioners due to wrong other miscellaneous reasons under 14 instances relating to five Treasuries (**Appendix-II-C**).

3.3 Maintenance of Specimen Signature Guard File

As per provisions of Note below under subsidiary Rule-140 of OTC Vol-I, two sets of specimen signature Guard File should be maintained, out of which one set should be kept under personal custody of the Treasury Officer and the other set should be kept with the Treasury Accountant with chronological indexing and page numbers. As per SR-131-A of OTC Vol-1 the earlier Specimen Signature is to be cancelled for entry of new specimen signature of the same DDO. Instances of improper maintenance of Specimen Signature Guard File in treasuries are indicated in **Appendix – III**.

DTI (O) has been requested to instruct Treasury Officers for proper maintenance of specimen signature guard file as per rule.

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

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

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

DTI (O) has been requested to instruct Treasury Officers for maintenance of IT assets stock registers.

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

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

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

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

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

Sl. No.	District Treasury	Stock of Stamp (in Rs.)	Value of unused/damaged Stamps (in Rs.)	Percentage of unused / damaged Stamps
1	District Treasury Bhadrak	23,42,98,384.87	149323160.87	63.73 %
2	District Treasury Cuttack	53,78,91,528.29	160722545.29	29.88 %
3	District Treasury Khurda	1,05,02,45,819.00	266387709.00	25.36 %
4	District Treasury Jagatsinghpur	11,11,49,331.10	8011879.10	7.20 %

Apart from the list at **Appendix – V**, huge quantity of damaged stamps had also been kept in the strong room which was 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.

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

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

3.7 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 are given in **Appendix-VII**.

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.

PART-IV

e-inspection

(For financial year 2020-21)

4.1 Non-reconciliation of Personal Ledger Account with A.G's database:

Number of Personal Ledger Accounts maintained by different treasuries was reconciled with the same as per AG's database as on April, 2017. On analysis of IFMS database and AG's database at the close of March, 21, it was noticed that

- There are 823 PL operators active in IFMS database out of total 1213, whereas there are 808 PL Accounts are operative as in VLC database.
- Out of 15 (**Annexure-I**) active operators in IFMS, there are 10 duplicate operators, i.e. two operator Id assigned to same operator. In such cases, one Operator Id is in transaction, other is not used, but remaining under active flag.
- As regards other 5 extra operators, 3 P L Operators having Administrator Code 'SBPEDN015','OLSHUD002','KRDFIN021' are closed in current financial year (i.e 2021-22) and in the case of rest 2 P L operators having Administrator Code 'MKGEDN003' and 'BLGAGR004', there is no transaction in respect of first one after the financial year '2016-17' and in case of second no transaction details are found in the concerned tables of IFMS.
- No closer proposal is received from treasury end in respect of inoperative PL operator having Administrator Code CTCEDN009 with CB of Rs. 18,23,541/-.

4.2 Differences in master data of DDOs between VLC database and IFMS database

On creation of a new establishment, DDO Codes are allotted by the office of the AG (A&E), Odisha and communicated to the Directorate of Treasuries for incorporation in the IFMS database. On closure of an establishment or change of treasury/department of a DDO, the existing DDO Code is finally closed and intimated to the Directorate. The same needs to be closed in IFMS also.

Inspecting team noticed that there are 34 DDO Codes, which are found to be active in IFMS, whereas those are inactive in VLC database. List of such DDO's are attached in **Annexure-II**.

4.3 Absence of lapsed flag against unclaimed amount

As per SR-128 of OTC, at the close of 31st day of March every year, all deposits unclaimed for more than three complete accounting years shall be lapsed and credited to the Government and this should be blocked for further drawal until the approval of the Accountant General.

During the analysis of lapsed data in the IFMS scenario, it was found that in case of 1426 challans, which were deposited prior to 01-04-2017 and should have been lapsed after 31-03-2020, are not lapsed in the system. This may lead to unauthorized drawal of money against the said challans beyond the lapsed period.

4.4 Excess drawal from Personal Deposit Account:

As per SR-458 of OTC Vol-I, it is the duty of the Treasury Officer to see that withdrawals are made only on cheques signed by the responsible administrator and that the withdrawals never exceed the balance in the P L Account. Further, IFMS as well as Treasury P L Register maintain scheme-wise transaction. There should not be minus balance either in the P L Account as a whole or against any scheme.

Inspecting team observed that there are 7 occasions in the year 2020-21, where final balance is negative under different schemes. It means excess payments are allowed by the treasuries against different schemes. As could be seen from **Annexure-III**, possibly Rs.48397403.45 have been paid in excess. DTI (O) may verify cases.

4.5 Drawal under Revenue and Capital Heads under ‘Non-Budgeted’ category in IFMS

Inspecting team found that during the financial year 2020-21, drawal by many DDOs have been made under ‘Non-Budgeted’ category under budgeted heads. The same is allowed even though no budget allotment is available. The list of such cases enclosed in **Annexure-IV**.

4.6 Revised pension is not updated in master table

On review of pensioner data by the inspecting team, it is observed that the basic pension of a pensioner is captured in IFMS in a master table and the breakup amount of the pension paid to a pensioner is captured in another detail table. On subsequent revisions of pension, the revised pension is captured in the detail table, based on which bill is generated, but the master table is not updated as and when pensions are revised. It is also noticed that the effective date of revised pension and the revised amount is not captured, though revision happens multiple times.

In number of cases, major variation of basic pension between master table and detail table are found, where authorities are issued shortly without any subsequent revised authority. The list of such cases is enclosed in **Annexure-V**.

4.7 Incomplete information of pensioners in master table:

Detail information of Pensioners must be captured in the master table by the treasury on receipt of Pension Authority issued by the Accountant General or Controller of Accounts. All the basic Information like appointment date, retirement date, date of death, last pay dawn

etc of a pensioner are available in the authority, which are vital information and referable at any time in future. However, it was noticed that there is no completeness and correctness of data available in IFMS.

- **Appointment date & Retirement Date**:- If the appointment date & retirement date of an employee is null, there is no basis to calculate the qualifying service of an employee. There are 1017 & 56 such cases respectively.
- **Last Pay Drawn**:- If last pay drawn is null in the table, the basis of basic pension is unavailable. Total number of cases where last pay drawn null is 1341.
- **Date of Death**:- If the date of death is null, then effective date of Family Pension is not derivable. Total number of such cases is 15. Point-wise list of 10 such cases are shown in **Annexure-VI**.

4.8 Continuation of reduced pension beyond the recovery period of CVP

As per Odisha Civil Services Rule-7(1) and Rule 7(2) of ORSP Rules-2008, the commuted portion of pension is to be restored after 15 years from the date of drawal or from the date after 3 months of issue of CVP authority, whichever is earlier.

The inspecting team reviewed the data and it is found that reduced pensions are given to the pensioners even after completion of commutation period of CVP. In the relevant data table of IFMS, no arrears in respect of less payment could be noticed. The list of such reduced pension is enclosed in **Annexure-VII**.

4.9 Continuation of payment of pension after the death of the pensioner

Excess pension remitted to pensioners' bank account after the death of pensioner should be recovered before starting the family pension.

During the review of such cases, it was noticed that pension payments were done after the death of the pensioners. No recoveries from the legal heirs of deceased pensioners are found in the database. The list of such cases is enclosed in **Annexure-VIII**.

4.10 Continuation of Enhanced Family Pension after the stipulated date.

As per Rule 8.9 of CCS (Pension) Rules, enhanced family pension to a family pensioner is to be paid till completion of 65 years of the deceased Government Servant from date of birth or 10 years from the date of death, whichever is earlier. Thereafter, normal rate of family pension is to be paid.

Inspecting team noticed that 1796 number amounting Rs.35.29 lakhs of Enhanced Family Pensions have continued beyond the stipulated date of EFP. Recovery from such excess payment of pension couldn't be found in the database, but after continuation of 4-5 months of EFP, normal pensions are found to be given to the legal heir. The list of such cases is enclosed in **Annexure-IX**.

4.11 Non-submission of Life Certificate by Pensioner on due date.

Sub-Rules 290 to 300 of OTC Vol-I govern the manner and periodicity of production of Life Certificate for continuation of Pension/Family Pension. As per latest order, Life Certificate is to be produced once in a year in the month of November every year. Family pensioner is also required to produce the non-marriage and non-employment certificates.

During the inspection of IFMS data, it was noticed by the inspecting team that 5,29,386 active pensioners are available in IFMS database, but the number of life certificates available in the database is considerably less. It indicates that the data in the database is not complete. As per IFMS record, trend of year-wise submission of Life Certificate is tabulated below:

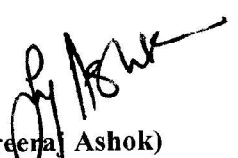
Year	No. of Pensioners who have submitted the Required Certificates
2020	30697
2019	867
2018	633

4.12 Incorrect Information of Pensioners in IFMS Database

Basic information related to pensioner should be correct in the master table of database. During the inspection, it is found that the basic information of many pensioners fed by the treasuries are incorrect which raises question on the reliability of database. During the inspection following outcomes are found;

Sl. No.	Cases Reviewed	Outcomes
1	date of birth=date of death	74
2.	date of birth=appointment date	171
3.	date of birth=retirement date	106
4.	appointment date=retirement date	1,010
5.	date_of_birth=retirement_date and retirement_date=date of death	9

The Directorate is requested to review the control mechanism of IFMS on the basis of above observations and outcome be intimated.


(Sreeraj Ashok)
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 District/Special/Sub-Treasuries
1	District Treasury Angul
2	Sub-Treasury, Chhendipada
3	Sub-Treasury, Talcher
4	Sub-Treasury, Pallahara
5	Sub-Treasury, Athmallik
6	Sub-Treasury, Samal
7	Sub-Treasury, Kishore Nagar
8	District Treasury Balasore
9	Sub-Treasury, Jaleswar
10	Sub-Treasury, Basta
11	Sub-Treasury, Nilagiri
12	Sub-Treasury, Soro
13	Sub-Treasury, Bhogarai
14	District Treasury Baragarh
15	Sub-Treasury, Attabira
16	Sub-Treasury, Sohela
17	Sub-Treasury, Barpali
18	Sub-Treasury, Bheden
19	Sub-Treasury, Bhatli
20	Sub-Treasury, Padmpur
21	Sub-Treasury, Paikmal
22	District Treasury Bhadrak
23	Sub-Treasury, Tihidi
24	Sub-Treasury, Dhamnagar
25	Sub-Treasury, Basudevapur
26	Sub-Treasury, Chandabali
27	District Treasury Bolangir
28	Sub-Treasury, Titlagarh
29	Sub-Treasury, Kantabanji
30	Sub-Treasury, Tusura
31	Sub-Treasury, Patnagarh
32	Sub-Treasury, Loisingha
33	District Treasury Boudh
34	Sub-Treasury, Kantamal
35	District Treasury Cuttack
36	Special Treasury Cuttack
37	Sub-Treasury, Athagarh
38	Sub-Treasury, Narsinghapur
39	Sub-Treasury, Tigiria
40	Sub-Treasury, Baramba
41	Sub-Treasury, Salipur

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

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

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

ANNEXURE-B

Men in position versus volume of work done

(Referred to in para 1.3)

Sl. No.	I.R. No.	Try./Spl. Try./ Sub-Try.	Sanctioned Strength	Men in Position	No. of Pension Cases	Challans	Bills/ Vouchers	Total	Vol. of (in No.s) work per person
1	01/2021-22	District Treasury Khurda	33	21	6003	76889	81117	164009	7810
2	02/2021-22	District Treasury Puri	26	12	1965	3000	40789	45754	3813
3	03/2021-22	District Treasury Bhadrak	12	08	3982	108049	260	112291	14037
4	04/2021-22	District Treasury Cuttack	32	14	3471	43388	68452	115311	8237
5	05/2021-22	District Treasury Jagatsinghpur	16	07	3816	12954	131581	148351	21193

ANNEXURE – C (i)

Treasury wise outstanding A.C Bills for settlement

(Referred to in para 2.1)

Sl. No.	TRY	ITEM	Outstanding (in Rs.)
1	OLS	12	15,74,61,636.00
2	CTC	108	11,86,58,033.00
3	GJM	19	8,90,91,897.00
4	PRI	57	8,87,33,189.00
5	BLS	41	8,81,49,842.00
6	MBJ	45	8,42,43,858.00
7	KPD	65	6,83,80,132.00
8	KJR	68	5,82,15,974.00
9	BLG	88	5,42,19,637.00
10	JSP	78	5,01,50,210.00
11	KLD	68	4,86,48,088.00
12	KPT	44	4,80,84,461.00
13	BGR	21	4,78,63,920.00
14	KHD	13	4,41,89,180.00
15	JPR	23	4,39,73,558.00
16	NGR	28	4,30,82,446.00
17	BDK	27	4,11,67,158.00
18	SNG	5	4,01,95,495.00
19	CTS	69	4,00,17,592.00
20	RGD	32	3,88,87,976.00
21	PLB	39	3,87,38,248.00
22	DKL	62	3,80,04,584.00
23	MKG	31	3,78,26,427.00
24	ANG	23	3,69,65,948.00
25	KRD	16	3,33,10,402.00
26	BBS	42	3,27,41,412.00
27	NRG	13	2,97,93,437.00
28	NPR	28	2,38,20,570.00
29	SBP	79	2,32,44,369.00
30	SNP	30	2,16,76,985.00
31	GJP	10	2,14,91,580.00
32	JSD	32	1,51,91,914.00
33	BDH	19	1,27,17,408.00
34	DGR	12	95,00,034.00
35	JYR	8	42,09,201.00
36	BAM	19	14,39,024.00
37	PNP	9	9,34,520.00
38	JPS	2	90,000.00
Total			1,67,51,10,345.00

ANNEXURE – C (ii)

Year wise outstanding A.C Bills for settlement

(Referred to in para 2.1)

Sl. No.	Year	Item	Balance (in Rs.)
1	2003-2004	4	18,000.00
2	2004-2005	10	1,65,496.00
3	2005-2006	13	76,996.00
4	2006-2007	15	13,83,856.00
5	2007-2008	9	1,28,520.00
6	2008-2009	11	1,87,852.00
7	2009-2010	6	69,000.00
8	2010-2011	9	55,79,103.00
9	2011-2012	7	14,85,396.00
10	2012-2013	5	15,55,000.00
11	2013-2014	19	28,96,961.00
12	2014-2015	21	31,36,714.00
13	2015-2016	40	19,33,437.00
14	2016-2017	49	1,07,56,347.00
15	2017-2018	30	1,68,86,130.00
16	2018-2019	91	21,58,77,699.00
17	2019-2020	180	7,00,65,252.00
18	2020-2021	108	6,34,86,453.00
19	2021-2022	768	1,27,94,22,133.00
Total		1,395	1,67,51,10,345.00

ANNEXURE-D

Outstanding Pension claims from CPAO, New Delhi

(Referred to in para 2.2)

Particulars	Month	Amount (in Rs.)
PAO Suspense	04/2021	5118809.00
	05/2021	4986720.00
	06/2021	4996504.00
	07/2021	65889073.00
	08/2021	74064025.00
	09/2021	54996748.00
	10/2021	54685643.00
	11/2021	65142781.00
	12/2021	69295268.00
	01/2022	67128842.00
	02/2022	69982087.00
	03/2022	73996627.00
	Total	610283127.00
	Defence	04/2021
05/2021		0
06/2021		0
07/2021		0
08/2021		0
09/2021		0
10/2021		0
11/2021		0
12/2021		0
01/2022		7911495.00
02/2022		9877398.00
03/2022		2996435.00
Total		20785328.00
S.E Railway	04/2021	0
	05/2021	36588.00
	06/2021	0
	07/2021	0
	08/2021	0
	09/2021	0
	10/2021	0
	11/2021	77538.00
	12/2021	50041.00
	01/2022	36874.00
	02/2022	20610.00
	03/2022	59500.00
	Total	281151.00
Eastern Railway	04/2021	0
	05/2021	0
	06/2021	0
	07/2021	0
	08/2021	0
	09/2021	0
	10/2021	0
	11/2021	0

	12/2021	0
	01/2022	131532.00
	02/2022	127019.00
	03/2022	12020.00
	Total	270571.00

ANNEXURE – E

Misclassification/Wanting/Incomplete Challans from Treasury

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

(Referred to in para 2.3)

Sl. No.	Name of Treasury	Month	Challan No & date	Head of Account	Amount	Remarks
1	NRG	04/2021	60	8009	25,000.00	Challan Wanting
2	NIL	05/2021	NIL	NIL	NIL	NIL
3	BBS	06/2021	0091	8009	15,000.00	Challan Wanting
4	NRG	06/2021	0001	8009	22,500.00	Challan Wanting
5	JPR	07/2021	0149	8009	9,000.00	Challan Wanting
6	BAM	07/2021	0029	8009	45,000.00	Challan Wanting
7	CTS	07/2021	0036	8009	2,000.00	Challan Wanting
8	NRG	07/2021	0066	8009	4,14,700.00	15000 Part Want
9	BAM	08/2021	0022	8009	45,000.00	Challan Wanting
10	BAM	08/2021	0023	8009	61,000.00	Challan Wanting
11	NRG	08/2021	0068	8009	4,19,500.00	Challan Wanting
12	NRG	08/2021	0069	8009	1,09,400.00	Challan Wanting
13	NRG	08/2021	0070	8009	1,56,050.00	Challan Wanting
14	NRG	08/2021	0071	8009	94,000.00	Challan Wanting
15	NRG	08/2021	0072	8009	28,000.00	Challan Wanting
16	NRG	08/2021	0074	8009	15,000.00	Challan Wanting
17	NRG	08/2021	0075	8009	12,000.00	Challan Wanting
18	BDH	08/2021	003	8009	70,000.00	4000 details wanting
19	BDH	09/2021	0015	8009	64,000.00	Challan Wanting
20	JPR	09/2021	0083	8009	10,000.00	Challan Wanting
21	GJM	09/2021	0128	8009	15,000.00	Challan Wanting
22	GJM	09/2021	0146	8009	15,000.00	Challan Wanting
23	KLD	09/2021	0082	8009	1,61,000.00	Challan Wanting
24	NGR	09/2021	0069	8009	16,000.00	Challan Wanting
25	BAM	09/2021	0031	8009	25,000.00	Challan wanting
26	BAM	09/2021	0032	8009	61,000.00	Challan wanting
27	KRD	09/2021	0075	8009	3,62,850.00	45000 part want
28	NRG	09/2021	0076	8009	4,59,900.00	15000 part want
29	NPR	10/2021	0061	8009	6,101.00	Challan Wanting
30	JSP	10/2021	0090	8009	25,000.00	Challan Wanting
31	BBS	10/2021	0022	8009	3,79,098.00	Challan Wanting
32	BAM	10/2021	0040	8009	61,000.00	Challan Wanting
33	BAM	10/2021	0041	8009	25,000.00	Challan Wanting
34	JSD	10/2021	0029	8009	4,000.00	Challan Wanting
35	KRD	10/2021	0134	8009	55,000.00	30000 part want
36	NRG	10/2021	0085	8009	4,64,700.00	15000 part want
37	KLD	11/2021	0091	8009	18,000.00	Challan Wanting
38	KRD	11/2021	0187	8009	95,000.00	Challan Wanting
39	KRD	11/2021	0220	8009	91,000.00	Challan Wanting
40	KRD	11/2021	0114	8009	3,57,850.00	45000 part want
41	NRG	11/2021	0045	8009	4,19,700.00	15000 part want
42	BAM	12/2021	0022	8009	41,000.00	Challan Wanting
43	BAM	12/2021	0023	8009	25,000.00	Challan Wanting
44	JSD	12/2021	0017	8009	20,000.00	Challan Wanting
45	KRD	12/2021	0201	8009	15,000.00	Challan Wanting

46	KRD	12/2021	0206	8009	60,000.00	Challan Wanting
47	KRD	12/2021	0237	8009	7,000.00	Challan Wanting
48	PLB	12/2021	0080	8009	83,500.00	Challan Wanting
49	BLG	12/2021	0022	8009	40,000.00	Challan Wanting
50	KHD	12/2021	0068	8009	16,000.00	Challan Wanting
51	KHD	12/2021	0069	8009	79,272.00	Challan Wanting
52	PRI	12/2021	0077	8009	70.00	Challan Wanting
53	PNP	12/2021	0041	8009	17,496.00	Challan Wanting
54	KRD	12/2021	0080	8009	3,48,800.00	45000 part want
55	NPR	01/2022	0033	8009	20,000.00	Challan Wanting
56	BLS	01/2022	0064	8009	71,362.00	Challan Wanting
57	BLS	01/2022	0104	8009	51,362.00	Challan Wanting
58	JPR	01/2022	0078	8009	80,000.00	Challan Wanting
59	JSP	01/2022	0087	8009	59,000.00	Challan Wanting
60	CBR	01/2022	0001	8009	14,000.00	Challan Wanting
61	CBR	01/2022	0002	8009	60,000.00	Challan Wanting
62	CBR	01/2022	0003	8009	30,000.00	Challan Wanting
63	CBR	01/2022	0004	8009	10,000.00	Challan Wanting
64	CBR	01/2022	0006	8009	30,000.00	Challan Wanting
65	CBR	01/2022	0007	8009	10,000.00	Challan Wanting
66	CBR	01/2022	0008	8009	30,000.00	Challan Wanting
67	CBR	01/2022	0009	8009	8,000.00	Challan Wanting
68	CBR	01/2022	0010	8009	25,000.00	Challan Wanting
69	CBR	01/2022	0011	8009	15,000.00	Challan Wanting
70	CBR	01/2022	0012	8009	40,000.00	Challan Wanting
71	CBR	01/2022	0013	8009	25,000.00	Challan Wanting
72	CBR	01/2022	0014	8009	40,000.00	Challan Wanting
73	CBR	01/2022	0015	8009	6,000.00	Challan Wanting
74	CBR	01/2022	0016	8009	17,000.00	Challan Wanting
75	CBR	01/2022	0017	8009	25,000.00	Challan Wanting
76	CBR	01/2022	0018	8009	7,000.00	Challan Wanting
77	CBR	01/2022	0019	8009	15,000.00	Challan Wanting
78	CBR	01/2022	0020	8009	25,000.00	Challan Wanting
79	CBR	01/2022	0021	8009	20,000.00	Challan Wanting
80	CBR	01/2022	0022	8009	15,000.00	Challan Wanting
81	CBR	01/2022	0023	8009	6,000.00	Challan Wanting
82	CBR	01/2022	0024	8009	30,000.00	Challan Wanting
83	CBR	01/2022	0025	8009	30,000.00	Challan Wanting
84	CBR	01/2022	0026	8009	15,000.00	Challan Wanting
85	CBR	01/2022	0027	8009	15,000.00	Challan Wanting
86	CBR	01/2022	0028	8009	30,000.00	Challan Wanting
87	CBR	01/2022	0029	8009	25,000.00	Challan Wanting
88	CBR	01/2022	0030	8009	7,000.00	Challan Wanting
89	CBR	01/2022	0031	8009	10,000.00	Challan Wanting
90	CBR	01/2022	0032	8009	20,000.00	Challan Wanting
91	CBR	01/2022	0033	8009	15,000.00	Challan Wanting
92	CBR	01/2022	0034	8009	15,000.00	Challan Wanting
93	CBR	01/2022	0035	8009	8,000.00	Challan Wanting
94	CBR	01/2022	0036	8009	65,000.00	Challan Wanting
95	CBR	01/2022	0037	8009	17,000.00	Challan Wanting
96	CBR	01/2022	0038	8009	20,000.00	Challan Wanting
97	CBR	01/2022	0039	8009	20,000.00	Challan Wanting

98	CBR	01/2022	0041	8009	1,00,000.00	Challan Wanting
99	CBR	01/2022	0042	8009	20,000.00	Challan Wanting
100	CBR	01/2022	0043	8009	12,000.00	Challan Wanting
101	CBR	01/2022	0044	8009	35,000.00	Challan Wanting
102	CBR	01/2022	0045	8009	10,000.00	Challan Wanting
103	CBR	01/2022	0046	8009	13,000.00	Challan Wanting
104	CBR	01/2022	0047	8009	15,000.00	Challan Wanting
105	CBR	01/2022	0048	8009	15,000.00	Challan Wanting
106	CBR	01/2022	0049	8009	50,000.00	Challan Wanting
107	CBR	01/2022	0050	8009	20,000.00	Challan Wanting
108	CBR	01/2022	0051	8009	25,000.00	Challan Wanting
109	CBR	01/2022	0052	8009	20,000.00	Challan Wanting
110	CBR	01/2022	0053	8009	15,000.00	Challan Wanting
111	CBR	01/2022	0054	8009	10,000.00	Challan Wanting
112	BAM	01/2022	0027	8009	41,000.00	Challan Wanting
113	BAM	01/2022	0028	8009	25,000.00	Challan Wanting
114	KPT	01/2022	0047	8009	45,000.00	Challan Wanting
115	PLB	01/2022	0059	8009	83,500.00	Challan Wanting
116	SNG	01/2022	0061	8009	66,000.00	Challan Wanting
117	KHD	01/2022	0064	8009	16,000.00	Challan Wanting
118	KRD	01/2022	0062	8009	1,12,000	42000 part want
119	KRD	01/2022	0062	8009	1,12,000	70000 part want
120	NPR	02/2022	0057	8009	1,06,000.00	Challan Wanting
121	PRI	02/2022	0104	8009	120.00	Challan Wanting
122	BLS	02/2022	0077	8009	51,362.00	Challan Wanting
123	CTC	02/2022	0077	8009	10,000.00	Challan Wanting
124	JPR	02/2022	0083	8009	10,000.00	Challan Wanting
125	CBR	02/2022	0001	8009	25,000.00	Challan Wanting
126	CBR	02/2022	0004	8009	30,000.00	Challan Wanting
127	CBR	02/2022	0005	8009	10,000.00	Challan Wanting
128	CBR	02/2022	0006	8009	30,000.00	Challan Wanting
129	CBR	02/2022	0007	8009	8,000.00	Challan Wanting
130	CBR	02/2022	0008	8009	25,000.00	Challan Wanting
131	CBR	02/2022	0009	8009	15,000.00	Challan Wanting
132	CBR	02/2022	0010	8009	40,000.00	Challan Wanting
133	CBR	02/2022	0011	8009	6,000.00	Challan Wanting
134	CBR	02/2022	0012	8009	25,000.00	Challan Wanting
135	CBR	02/2022	0013	8009	40,000.00	Challan Wanting
136	CBR	02/2022	0014	8009	17,000.00	Challan Wanting
137	CBR	02/2022	0015	8009	25,000.00	Challan Wanting
138	CBR	02/2022	0016	8009	7,000.00	Challan Wanting
139	CBR	02/2022	0017	8009	15,000.00	Challan Wanting
140	CBR	02/2022	0018	8009	25,000.00	Challan Wanting
141	CBR	02/2022	0019	8009	20,000.00	Challan Wanting
142	CBR	02/2022	0020	8009	15,000.00	Challan Wanting
143	CBR	02/2022	0021	8009	6,000.00	Challan Wanting
144	CBR	02/2022	0022	8009	30,000.00	Challan Wanting
145	CBR	02/2022	0023	8009	30,000.00	Challan Wanting
146	CBR	02/2022	0024	8009	15,000.00	Challan Wanting
147	CBR	02/2022	0025	8009	15,000.00	Challan Wanting
148	CBR	02/2022	0026	8009	30,000.00	Challan Wanting
149	CBR	02/2022	0027	8009	25,000.00	Challan Wanting

150	CBR	02/2022	0028	8009	7,000.00	Challan Wanting
151	CBR	02/2022	0029	8009	10,000.00	Challan Wanting
152	CBR	02/2022	0030	8009	20,000.00	Challan Wanting
153	CBR	02/2022	0031	8009	15,000.00	Challan Wanting
154	CBR	02/2022	0032	8009	15,000.00	Challan Wanting
155	CBR	02/2022	0033	8009	65,000.00	Challan Wanting
156	CBR	02/2022	0034	8009	20,000.00	Challan Wanting
157	CBR	02/2022	0035	8009	20,000.00	Challan Wanting
158	CBR	02/2022	0036	8009	7,000.00	Challan Wanting
159	CBR	02/2022	0037	8009	30,000.00	Challan Wanting
160	CBR	02/2022	0038	8009	15,000.00	Challan Wanting
161	CBR	02/2022	0039	8009	20,000.00	Challan Wanting
162	CBR	02/2022	0040	8009	7,000.00	Challan Wanting
163	CBR	02/2022	0041	8009	52,000.00	Challan Wanting
164	CBR	02/2022	0042	8009	25,000.00	Challan Wanting
165	CBR	02/2022	0043	8009	10,000.00	Challan Wanting
166	CBR	02/2022	0044	8009	30,000.00	Challan Wanting
167	CBR	02/2022	0045	8009	50,000.00	Challan Wanting
168	CBR	02/2022	0046	8009	15,000.00	Challan Wanting
169	CBR	02/2022	0047	8009	15,000.00	Challan Wanting
170	CBR	02/2022	0048	8009	1,80,000.00	Challan Wanting
171	CBR	02/2022	0049	8009	23,334.00	Challan Wanting
172	CBR	02/2022	0050	8009	9,000.00	Challan Wanting
173	BAM	02/2022	0029	8009	41,000.00	Challan Wanting
174	BAM	02/2022	0031	8009	25,000.00	Challan Wanting
175	KRD	02/2022	0097	8009	1,00,000.00	Challan Wanting
176	KRD	02/2022	0098	8009	50,000.00	Challan Wanting
177	KRD	02/2022	0175	8009	25,000.00	Challan Wanting
178	NRG	02/2022	0052	8009	8,16,200.00	10000 part want
179	NPR	03/2022	0004	8009	53,000.00	Challan Wanting
180	NPR	03/2022	0064	8009	80,000.00	Challan Wanting
181	BDH	03/2022	0025	8009	22,000.00	Challan Wanting
182	BDH	03/2022	0030	8009	30,000.00	Challan Wanting
183	BLS	03/2022	0147	8009	25,362.00	Challan Wanting
184	JPR	03/2022	0063	8009	10,000.00	Challan Wanting
185	CBR	03/2022	0001	8009	52,000.00	Challan Wanting
186	CBR	03/2022	0002	8009	25,000.00	Challan Wanting
187	CBR	03/2022	0003	8009	30,000.00	Challan Wanting
188	CBR	03/2022	0004	8009	50,000.00	Challan Wanting
189	CBR	03/2022	0005	8009	25,000.00	Challan Wanting
190	CBR	03/2022	0006	8009	20,000.00	Challan Wanting
191	CBR	03/2022	0007	8009	15,000.00	Challan Wanting
192	CBR	03/2022	0008	8009	20,000.00	Challan Wanting
193	CBR	03/2022	0009	8009	10,000.00	Challan Wanting
194	CBR	03/2022	0010	8009	11,000.00	Challan Wanting
195	CBR	03/2022	0011	8009	50,400.00	Challan Wanting
196	CBR	03/2022	0012	8009	10,000.00	Challan Wanting
197	CBR	03/2022	0013	8009	7,000.00	Challan Wanting
198	CBR	03/2022	0014	8009	15,000.00	Challan Wanting
199	CBR	03/2022	0015	8009	30,000.00	Challan Wanting
200	CBR	03/2022	0016	8009	10,000.00	Challan Wanting
201	CBR	03/2022	0017	8009	30,000.00	Challan Wanting

202	CBR	03/2022	0018	8009	8,000.00	Challan Wanting
203	CBR	03/2022	0019	8009	25,000.00	Challan Wanting
204	CBR	03/2022	0020	8009	15,000.00	Challan Wanting
205	CBR	03/2022	0021	8009	40,000.00	Challan Wanting
206	CBR	03/2022	0022	8009	25,000.00	Challan Wanting
207	CBR	03/2022	0023	8009	40,000.00	Challan Wanting
208	CBR	03/2022	0024	8009	6,000.00	Challan Wanting
209	CBR	03/2022	0025	8009	17,000.00	Challan Wanting
210	CBR	03/2022	0026	8009	25,000.00	Challan Wanting
211	CBR	03/2022	0027	8009	7,000.00	Challan Wanting
212	CBR	03/2022	0028	8009	25,000.00	Challan Wanting
213	CBR	03/2022	0029	8009	20,000.00	Challan Wanting
214	CBR	03/2022	0030	8009	15,000.00	Challan Wanting
215	CBR	03/2022	0031	8009	6,000.00	Challan Wanting
216	CBR	03/2022	0032	8009	30,000.00	Challan Wanting
217	CBR	03/2022	0033	8009	15,000.00	Challan Wanting
218	CBR	03/2022	0034	8009	25,000.00	Challan Wanting
219	CBR	03/2022	0035	8009	7,000.00	Challan Wanting
220	CBR	03/2022	0036	8009	10,000.00	Challan Wanting
221	CBR	03/2022	0037	8009	15,000.00	Challan Wanting
222	CBR	03/2022	0038	8009	15,000.00	Challan Wanting
223	CBR	03/2022	0039	8009	65,000.00	Challan Wanting
224	CBR	03/2022	0040	8009	20,000.00	Challan Wanting
225	CBR	03/2022	0041	8009	20,000.00	Challan Wanting
226	CBR	03/2022	0042	8009	25,000.00	Challan Wanting
227	CBR	03/2022	0043	8009	1,000.00	Challan Wanting
228	CBR	03/2022	0044	8009	7,000.00	Challan Wanting
229	CBR	03/2022	0045	8009	32,000.00	Challan Wanting
230	CBR	03/2022	0046	8009	12,000.00	Challan Wanting
231	CBR	03/2022	0047	8009	15,000.00	Challan Wanting
232	CBR	03/2022	0048	8009	15,000.00	Challan Wanting
233	CBR	03/2022	0049	8009	24,000.00	Challan Wanting
234	CBR	03/2022	0050	8009	23,334.00	Challan Wanting
235	CBR	03/2022	0051	8009	20,000.00	Challan Wanting
236	CBR	03/2022	0052	8009	32,500.00	Challan Wanting
237	CBR	03/2022	0053	8009	2,75,000.00	Challan Wanting
238	CBR	03/2022	0054	8009	30,000.00	Challan Wanting
239	CBR	03/2022	0055	8009	15,000.00	Challan Wanting
240	CBR	03/2022	0056	8009	20,000.00	Challan Wanting
241	CBR	03/2022	0057	8009	50,000.00	Challan Wanting
242	CBR	03/2022	0058	8009	25,000.00	Challan Wanting
243	CBR	03/2022	0059	8009	20,000.00	Challan Wanting
244	CBR	03/2022	0060	8009	15,000.00	Challan Wanting
245	CBR	03/2022	0061	8009	20,000.00	Challan Wanting
246	CBR	03/2022	0062	8009	10,000.00	Challan Wanting
247	NGR	03/2022	0103	8009	1,33,400.00	Challan Wanting
248	KRD	03/2022	0042	8009	20,801.00	Challan Wanting
249	JSD	03/2022	0054	8009	55,000.00	Challan Wanting
250	GJP	03/2022	0046	8009	61,390.00	Challan Wanting

ANNEXURE- F

Requisition for correction of Account during the year-2021-22

(Referred to in para 2.5)

TRY	06-07	07-08	09-10	10-11	11-12	12-13	17-18	19-20	20-21	21-22	Total
ANG								1			1
BGR	1								1		2
BLS			2	4	1					1	8
BDK						1					2
BAM										1	1
BBS-I					6						6
CTC										1	1
DKL									1		1
JPR									2		2
JSP										1	1
KLD								2	1		3
KPD										1	1
MBJ							1				1
NGR										1	1
NDL										1	1
NPR								1			1
SNG									1	1	2
SNP		1								1	2
TOTAL	1	1	2	4	7	1	1	4	7	9	37

ANNEXURE-G

Non-submission of Lapsed Deposit Statements during the year 2021-22

(Referred to in para 2.6)

Treasury	101-Revenue Deposit	103-Security Deposit	104-Civil Court Deposits	105-Criminal Court Deposits
Lapsed Deposit Wanting for the years				
Angul	2003-04,2004-05, 2009-10 ,2018-19	2002-03 to 2004-05, 2018-19	2002-03, 2005-06 to 2012-13, 2018-19	2002-03 to 2012-13, 2018-19
Balasore	--	--	--	--
Baragarh	---	--	2004-05, 2011-12, 2018-19	2018-19
Berhampur Special	2004-2005	--	2002-2003	2002-2003
Bhadrak	2002-03 to 2004-05, 2006-07 to 2013-14, 2018-19	2002-03 to 2004-05, 2009-10, 2012-13 to 2014-15, 2016-17 to 2018-19	2014-15, 2018-19	2009-10, 2014-15, 2018-19,
Bhubaneswar Special-I	2003-04, 2015-16	2002-03 to 2004-05, 2015-16 to 2018-19	2018-19	2018-19
Bhubaneswar Special-II(OLS)	-	2010-11, 2011-12	-	-
Bolangir	2002-03 to 2011-12, 2014-15,2016-17 to 2018-19,2016-2017	2002-03 to 2011-12, 2013-14 to 2014-15, 2017-18 to 2018-19	2003-04,2004-05, 2007-08, 2011-12, 2014-15 to 2017-18 to 2018-19	2003-04, 2005-06, 2006-07, 2014-15, 2017-18 to 2018-19
Boudh	--	--	2008-09	--
Cuttack	2002-03 to 2004-05, 2009-10 to 2018-19	2002-03 to 2004-05, 2009-10 to 2013-14, 2015-16 to 2018-19	2016-17 to 2018-19	2016-17 to 2018-19
Cuttack Special	-	2002-03 to 2004-05, 2007-08 to 2011-12, 2013-14, 2016-17 to 2018-19	--	--
Deogarh	2002-03,2004-05, 2016-17 to 2018-19	2003-04, 2004-05, 2016-17 to 2018-19	2003-04 to 2006-07, 2016-17 to 2018-19	2003-04 to 2005-06, 2016-17 to 2018-19
Dhenkanal	2003-04	-	2018-19	2018-19
Ganjam	2012-2013, 2013-2014	--	2018-19	2018-19
Gajapati	2018-19	2018-19	--	--
Jagatsingpur	2018-19	2018-19	2007-08 to 2011-12, 2018-19	2007-08 to 2011-12, 2018-19
Jajpur	2016-17 to 2018-19	2002-03, 2013-14 to 2018-19	2013-14	2013-14
Jajpur Special	--	--	2006-07, 2007-08, 2010-11	2006-07, 2007-08,
Jeypore Special	--	2003-04,2004-05, 2006-07, 2016-17 to 2018-19	2006-07	2012-13

Jharsuguda	2002-2003, 2013-14-2018-19	2002-03, 2003-04, 2009-10, 2010-11, 2014-15 to 2018-19	2013-14 to 2018-19	2013-14 to 2018-19
Kalahandi		2008-09, 2018-19	2002-03,2018-19	2018-2019
Kendrapara	2004-05 2007-18 to 2018-19	2002-03 to 2004-05, 2014-15 to 2018-19	2002-03 to 2006-07, 2008-09 to 2011-12, 2018-19	2005-06 to 2011-12, 2018-19
Keonjhar	2002-03 to 2005-06, 2018-19	2002-03 to 2018-19	2005-06,2018-19	2004-05,2018-19
Khurda	2002-03, 2012-13 to 2013-14, 2015-16, 2018-19	2015-16 to 2018-19	2003-04, 2005-06 to 2011-12, 2013-14 to 2018-19	2003-04,2005-06, 2007-08 to 2011-12, 2013-14 to 2018-19
Khurda Special	2016-17 to 2018-19	2002-03 to 2018-19	2016-17, 2018-19	2011-12, 2016-17, 2018-19
Koraput	2012-13, 2015-16 to 2018-19	2002-03 to 2005-06, 2007-08 , 2009-10, 2014-15, 2016-17 to 2018-19	2002-03, 2004-05 , 2005-06, 2007-08 to 2018-19	2002-03 to 2005-06, 2007-08 to 2018-19,
Malkangiri	2012-13 2017-18 to 2018-19	2002-03 to 2005-06, 2015-16 to 2018-19	2012-13, 2014-15 to 2018-19	2014-15 to 2018-19
Mayurbhanj	2011-12 to 2018-19	--	--	--
Nawarangpur	2007-08, 2011-12, 2014-15 to 2018-19	2016-17 to 2018-19	2002-03 to to 2018- 19	2002-03 to 2018-19
Nayagarh	2013-14, 2017-18 to 2018-19	2002-03 to 2004-05, 2006-07, 2010-11 to 2014-15, 2016-17 to 2018-19	2006-07, 2007-08, 2018-19	2006-07,2007-08, 2018-19
Nuapada	2002-03, 2003-04, 2008-09, 2013-14 to 2018-19	2002-03 to 2004-05, 2007-08 to 2018-19	2003-04 to 2011-12, 2013-14,2014-15, 2016-17 to 2018-19	2004-05 to 2018-19
Panposh	2003-04,2004-05, 2013-14 to 2015-16	2002-03 to 2005-06, 2013-14, 2014-15	--	2002-03
Phulbani	2017-18 to 2018-19	2017-18 to 2018-19	2017-18 to 2018-19	2017-18 to 2018-19
Puri	2003-04 to 2005-06, 2007-08 to 2009-10, 2013-14 to 2018-19	2002-03 to 2018-19	2003-04,2018-19	2006-07,2007-08, 2012-13,2018-19
Rayagada	2018-19	2012-13, 2018-19	2010-11 to 2018-19	2007-08 to 2018-19
Sambalpur	2018-19	-	-	-
Sonepur	2007-08, 2018-19	2005-06 to 2007-08, 2013-14, 2016-17 to 2018-19	2014-15 to 2018-19	2014-15 to 2018-19
Sundargarh	2002-03,2003-04, 2017-18 , 2018-19	2008-09, 2017-18 , 2018-19	2017-18 , 2018-19	2017-18 , 2018-19

ANNEXURE- H

**Non-submission of Annual Balance Certificate under Deposit Heads of Accounts and
other Heads of Account for the year 2020-21 & 2021-22
(Referred to in para 2.7)**

Sl. No.	Treasury	Name of Defaulting Administrators
1	Bolangir	Headmaster, PR High School, Bolangir Headmistress, Government Girls High School, Bolangir Principal, Government Womens' College, Bolangir Executive Officer, Notified Area Council, Titilagarh
2	Gajapati	Executive Officer, Notified Area Council, Kashinagar
3	Kendrapara	Block Development Officer, Garadpur Block Development Officer, Mahakalpara Block Development Officer, Marshaghai
4	Khurda	Principal, Government ETE Institute, Tangi Headmistress, Government Girls High School, Jatni Principal, Ramadevi Women's College, Bhubaneswar PCCF, Odisha (OMBADC Account), Bhubaneswar Chairman, Orissa Nurse Midwife Examination Board, Bhubaneswar Chairman, Orissa Council of Medical Registration, Bhubaneswar Chairman, Orissa Nurse Midwife Council, Bhubaneswar Executive Officer, Municipal Council, Jatni Block Development Officer, Chilika Block Development Officer, Jatni Block Development Officer, Tangi
5	Malkangiri	Head Master Government High School, Malkangiri
6	Puri	Headmistress, Government Girls High School, Puri Headmistress, Government Girls High School, Badasankha Principal, Samanta Chandra Sekhar (Jr) College, Puri Executive Officer Zilla Parishad, Puri Project Director, District Rural Development Agency, Puri Block Development Officer, Sadar, Puri
7	Sambalpur	Principal, Gangadhar Meher (Jr) College, Sambalpur Principal, Gangadhar Meher College (Autonomous), Sambalpur Principal, Netaji Subhas Chandra Bose College, Sambalpur Block Development Officer, Naktideul Block Development Officer, Rairakhol
8	Subarnapur	Headmaster, M R High School, Subarnapur Headmistress, Government Girls High School, Subarnapur Block Development Officer, Tarava Block Development Officer, Sadar, Subarnapur

Annexure-I

**Retention of huge balance in Personal Ledger Accounts (P.L. Accounts) of
Administrators for the year 2020-21
(Referred to in para 2.8)**

Sl. No.	Inspection Report No.	Treasury Names	Balance (Rs. In Lakh)
1	01/2021-22	District Treasury Khurda	64184.59
2	02/2021-22	District Treasury Puri	25900.76
3	03/2021-22	District Treasury Bhadrak	19337.27
4	04/2021-22	District Treasury Cuttack	42749.16
5	05/2021-22	District Treasury Jagatsinghpur	11971.09
Total			164142.87

e-inspection

Annexure-I

Non-reconciliation of Personal Ledger Account with A.G's database

(Referred to in para 4.1)

Sl · N o	Name of Treasuries	Operat or id	Operator Name	Address	Activ e flag	IN T. DD O Co de	Remark s
1	District Treasury Nayagah	12	B.D.O,Gania	Gania	Y	Nul l	Duplicat e
2	District Treasury Dhenkanal	5	B D O Bhuban	At-Bhuban Po- Bhuban Dist- Dkl	Y	Nul l	Duplicat e
3	Sub-Treasury Kakatpur	3	Block Development Officer Kakatpur'	Kakatpur'	Y	Nul l	Duplicat e
4	District Treasury Sonapur	12	Block Development Officer , Ullunda	Ullunda	Y	Nul l	Duplicat e
5	District Treasury Nawapara	15	Block Development Officer, Sinapali	Po - Sinapali, Naupada	Y	Nul l	Duplicat e
6	District Treasury Angul	13	Executive Officer, Angul Municipality, Angul	At/Po- Angul,Dist- Angul	Y	Nul l	Duplicat e
7	District Treasury Bolangir	7	Asst. Engineer,R W S D Turekela,	Turekela,Dist. Balangir	Y	Nul l	Duplicat e
8	Sub-Treasury Borigumma	2	B.D.O Borigumma	B.D.O Borigumma, At/P:O:Borigu mma	Y	Nul l	Duplicat e
9	Sub-Treasury Salepur	4	B.D.O Salipur	Salipur, Cuttack	Y	Nul l	Duplicat e
1 0	District Treasury Phulbani	8	Principal, Chakarabisoi College(EVE),Ph ulbani	Phulbani	Y	Nul l	Duplicat e
1 1	District Treasury Khorda	15	Treasurer Charitable Endowment	U/S to Govt. Finance Deptt. BBSR	Y	342 9	Closed in current financial

			Bhubaneswar				year
1 2	Sub-Treasury Kuchinda	6	Head Mistress Government Girls High School Kuchinda	At/Po- Kuchinda, Dist- Sambalpur	Y	269 1	Closed in current financial year
1 3	Special Treasury No.-II, BBSR	238	Administrator Central Provident Fund H & UD Dept Bhubaneswar	Administrator, CPF, H & Ud Dept. Orissa	Y	449 7	Closed in current financial year
1 4	Sub-Treasury Balimela	4	Head Master Government Boys High School Chittrakonda	Chittrakonda, Malkangiri	Y	220 3	Transact ion occurred upto 2016 but yet to be closed in IFMS end.
1 5	District Treasury Bolangir	15	Assistant Soil Conservation Officer Bolangir	A.S.C.O.Balan gir	Y	574 5	There is no transacti on details in the IFMS data but active in master table

Annexure-II

DDOs inactive in VLC, but active in IFMS

(Referred to in para 4.2)

Sl No.	DDO	Last year of transaction
1	ANGWAT029	No transaction
2	ANGWAT106	-do-
3	BGRFIN002	2014-2015
4	BLGWAT120	No transaction
5	BLSFIN013	2014-2015
6	CTSHUD001	2013-2014
7	DTIGOR001	No transaction
8	DTIGOR002	-do-
9	DTIGOR003	-do-
10	DTIGOR004	-do-
11	DTIGOR006	-do-
12	DTIGOR009	-do-
13	DTIGOR010	-do-
14	DTIGOR012	-do-
15	DTIGOR013	-do-
16	DTIGOR014	-do-
17	DTIGOR017	-do-
18	DTIGOR021	-do-
19	DTIGOR023	-do-
20	DTIGOR024	-do-
21	DTIGOR025	-do-
22	DTIHOM016	-do-
23	JPRWAT121	-do-
24	KJRWAT141	-do-
25	KRDIND001	2004-2005
26	MBJFIN003	2016-2017
27	NGRLAW002	2019-2020
28	PRIHUD001	2019-2020
29	RGDEDN002	2011-2012
30	RGDWEL012	2019-2020
31	SBPWAT108	No transaction
32	SNGFOR004	2008-2009
33	SNGHUD005	No transaction
34	SNGWOR002	2006-2007

Annexure-III

Negative Balance in P L Account

(Referred to in para 4.4)

Fin_Year_From	Name of the Treasury	Treasury_Code	PI_Operator_Id	Scheme_Id	Description	Sum (A. Final_Balance)
2020	District Treasury Puri	2601	99	1	Self/Personal Deposit	-10196149.35
2020	District Treasury Puri	2601	99	1	Self/Personal Deposit	-10116646.35
2020	District Treasury Puri	2601	99	1	Self/Personal Deposit	-9895230.35
2020	District Treasury Puri	2601	99	1	Self/Personal Deposit	-7796149.35
2020	District Treasury Puri	2601	99	1	Self/Personal Deposit	-7646149.35
2020	District Treasury Puri	2601	99	1	Self/Personal Deposit	-1588579.35
2020	District Treasury Puri	2601	99	1	Self/Personal Deposit	-1158499.35
Total:						-48397403.45

Annexure-IV

Drawal under Revenue and Capital Heads under 'Non-Budgeted' category in IFMS

(Referred to in para 4.5)

Fin_Year From	Name of the Treasury	A.G Treasury Code	Budget Flag	Count(*)
2020	District Treasury Angul	ANG	N	18104
2020	District Treasury Berhampur	BAM	N	14385
2020	Special Treasury No.I, BBSR	BBS	N	14157
2020	District Treasury Boudh	BDH	N	7147
2020	District Treasury Bhadrak	BDK	N	12671
2020	District Treasury Baragarh	BGR	N	17624
2020	District Treasury Bolangir	BLG	N	21853
2020	District Treasury Balasore	BLS	N	20286
2020	District Treasury Cuttack	CTC	N	27262
2020	Special Treasury Cuttack	CTS	N	14486
2020	District Treasury Deogarh	DGR	N	5987
2020	District Treasury Dhenkanal	DKL	N	17744
2020	District Treasury Ganajam	GJM	N	27112
2020	District Treasury Gajapati	GJP	N	12159
2020	District Treasury Jajpur	JPR	N	13517
2020	Special Treasury Jajpur	JPS	N	3902
2020	District Treasury Jharsuguda	JSD	N	8321
2020	District Treasury Jagatsinghpur	JSP	N	12858
2020	Special Treasury Jeypore	JYR	N	7241
2020	Special Treasury Khurda	KHD	N	8539
2020	District Treasury Keonjhar	KJR	N	22595
2020	District Treasury Kalahandi	KLD	N	22776
2020	District Treasury Kendrapada	KPD	N	13145
2020	District Treasury Koraput	KPT	N	18278
2020	District Treasury Khurda	KRD	N	23288
2020	District Treasury Mayurbhanaj	MBJ	N	33970
2020	District Treasury Malkangiri	MKG	N	11757
2020	Special Treasury New Delhi	NDL	N	233
2020	District Treasury Nayagarh	NGR	N	14290
2020	District Treasury Nuapada	NPR	N	11126
2020	District Treasury Nabrangpur	NRG	N	14450
2020	Special Treasury No. II, OLA Campus BBSR	OLS	N	8196
2020	District Treasury Phulbani	PLB	N	19586
2020	District Treasury Panposh	PNP	N	8382
2020	District Treasury Puri	PRI	N	18351
2020	District Treasury Rayagada	RGD	N	16647
2020	District Treasury Sambalpur	SBP	N	25112
2020	District Treasury Sundargarh	SNG	N	20490
2020	District Treasury Subarnapur	SNP	N	8938
Total:				596965

Annexure-V

Revised pension is not updated in master table

2019-2020

(Referred to in para 4.6)

Sl. No	Try	PPO_ID	PPO_No.	Pensioner Name	DoR	Authority_date	Basic pension	Breakup amount
1.	0402	1052	602970	Shri Khageswar Padhi	30-09-19	19-12-2019	15500.00	15550.00
2.	0701	19876	605666	Shri Debasish Nayak	31-01-20	11-02-2020	33605.00	86365.00
3.	1111	446	P0720GJ MREV610 379	Shri.Raghu nath Sahu	31-03-20	13-07-2020	15120.00	15435.00
4.	1501	5412	P0220KL DREV605 302	Sri Anubrata Sunani Retd.Peon	30-04-19	04-02-2020	15500.00	15550.00
5.	1604	3551	618819	Bairibad Bansidhar	31-12-19	06-01-2021	15500.00	15550.00
6.	1891	18256	596086	Rabindra Kumjar Mahapatra	31-05-19	09-08-2019	12870.00	33076.00
7.	2701	2996	598579	Sri K.Gouri Sankara Rao	30-06-19	25-09-2019	22500.00	22600.00

2020-2021

1.	1191	12341	615705	Sadangi Suryanarayan	30-06-20	06-11-20	25250.00	27150.00
2.	1191	12357	613795	Jyotirmayee Dash	31-05-20	18-09-20	25250.00	26837.00
3.	1191	12509	615737	Narasiha Mishra	31-05-20	06-11-20	33000.00	35844.00
4.	2701	3121	610783	Sarangi Bhagaban	31-07-20	21-07-20	16032.00	16366.00

Annexure-VI

Incomplete information of pensioners in master table

Appointment Date is null

2020-21

(Referred to in para 4.7)

Sl. No.	Name of the Treasuries	Treasur y Code	PPO_ ID	PPO_ Number	Pensioner Name
1.	Special Treasury Khurda	1893	3899	607311	Agadhu Biswal
2.	Special Treasury Berhampur	1191	11928	607351	Bansidhar Mohapatra
3.	District Treasury Khurda	1801	20378	594614	Damodar Swain
4.	District Treasury Khurda	1801	20263	604584	Choudhury Kishore Chandra Dash
5.	District Treasury Khurda	1801	20252	604832	Prafulla Kumar Mohapatra
6.	District Treasury Khurda	1801	20185	603119	Gopal Krishna Pattnaik
7.	District Treasury Nayagarh	2301	7554	607375	Durga Madhab Sahoo
8.	District Treasury Kalahandi	1506	1228	P0320KLDE DN607308	Pyarilal Meher
9.	District Treasury Kendrapara	1601	8376	P0420KPDE DN607566	Sudhir Kumar Lenka
10.	Special Treasury Berhampur	1191	11988	608250	Sudhir Chandra Mohapatra

Retirement Date is null

2020-2021

Sl.No.	Name of the Treasuries	Treasury_ Code	PPO_ ID	PPO Number	Pensioner Name
1.	District Treasury Sundargarh	3004	564	607612	Smt.Jasmani Soe
2.	District Treasury Khurda	1801	20977	615433	Manjula Manjari Mishra Ud/O Late P C Mishra
3.	District Treasury Ganjam	1107	2112	610129	Jhunu Mohanty W/O Late Narayan Mohanty
4.	District Treasury Phulbani	2505	1315	20596AF.	Mamata Panigrahi
5.	District Treasury Jagatsinghpur	1203	2658	F0820JSPRE V 612294	Sanjukta Khatua W/o-Late Khatua Nityananda
6.	District Treasury Balasore	0201	9726	F0520BLSHF W608159	Adeba Khatun, D/o- Late Sk Malik
7.	District Treasury Ganjam	1107	2115	20424AF	Mamatanjali Panda W/o Late Ashesh Kumar Mahapatara
8.	District Treasury Mayurbhanj	2108	844	F1220MBJW OR618540	Lipi Ho
9.	District Treasury Phulbani	2505	1352	.19006SF	K.Gita

10	District Treasury Phulbani	2505	1351	19006SF	K.Gita
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Last Pay Drawn is null.

2020-2021

Sl. No.	Name of the Treasuries	Treasury Code	PPO_ID	PPO_Number	Pensioner Name
1.	District Treasury Keonjhar	1701	6885	P0220KJRFO R606439	Shri Umesh Chandra Tripathy
2.	Special Treasury Berhampur	1191	11935	607642	Sri M.Gandhi Reddy
3.	District Treasury Khurda	1801	20378	594614	Damodar Swain
4.	District Treasury Dhenkanal	0903	2681	599786	Bankanidhi Patra
5.	District Treasury Khurda	1801	20263	604584	Choudhury Kishore Chandra Dash
6.	District Treasury Khurda	1801	20252	604832	Prafulla Kumar Mohapatra
7.	District Treasury Khurda	1801	20185	603119	Gopal Krishna Pattnaik
8	District Treasury Bhadrak	0405	1024	608957	Kamal Kumar Sahoo
9	District Treasury Bhadrak	0401	8811	P607637	Smt. Ajayanti Satapathy
10	Special Treasury Berhampur	1191	11990	607702	Smt.Nirupa Ghadai

Date of Death is null.

2020-2021

Sl.No.	Parent Treasury Code	Treasury Code	PPO_ID	PPO_Number	Pensioner Name
1.	Special Treasury Berhampur	1191	12064	609152	Ranjurani Tripathy
2.	District Treasury Cuttack	0708	2362	F1020CTCRE V 614101	Uma Dei
3.	District Treasury Dhenkanal	0901	8622	F1120DKLRE V 615487	Miss Sanjukta Behera

Annexure-VII

Reduced Pension beyond restoration date of commutation

(Referred to in para 4.8)

Name of the Treasuries	Treasury Code	PPO ID	Commute d_upto	Number of extra months for which reduced pension was continued
District Treasury Angul	0101	8925	28-12-20	3
District Treasury Balasore	0201	5365	14-05-20	10
District Treasury Balasore	0201	5674	25-09-20	6
District Treasury Baragarh	0301	2272	21-05-20	10
District Treasury Baragarh	0301	2304	16-07-20	8
District Treasury Baragarh	0301	2316	23-06-20	9
District Treasury Baragarh	0301	2392	28-07-20	5
District Treasury Baragarh	0301	2466	24-11-20	4
District Treasury Baragarh	0301	2471	13-01-21	2
District Treasury Baragarh	0301	2472	16-12-20	3
District Treasury Baragarh	0301	2473	27-07-20	8
District Treasury Baragarh	0301	2476	04-02-21	1
District Treasury Baragarh	0301	2499	08-02-21	1
District Treasury Baragarh	0301	2530	09-11-20	4
District Treasury Bhadrak	0401	99	17-02-21	1
District Treasury Bhadrak	0401	4569	14-04-20	11
District Treasury Bhadrak	0401	4577	08-05-20	10
District Treasury Bhadrak	0401	4582	14-04-20	11
District Treasury Bhadrak	0401	4586	15-04-20	11
District Treasury Bhadrak	0401	4588	08-05-20	10
District Treasury Bhadrak	0401	4599	23-04-20	11
District Treasury Bhadrak	0401	4618	13-05-20	10
District Treasury Bhadrak	0401	4625	19-06-20	9
District Treasury Bhadrak	0401	4626	23-06-20	9
District Treasury Bhadrak	0401	4650	15-07-20	8
District Treasury Bhadrak	0401	4720	29-04-20	11
District Treasury Bhadrak	0401	4730	16-04-20	11
District Treasury Bhadrak	0401	4734	17-04-20	11
District Treasury Bhadrak	0401	4735	28-05-20	10
District Treasury Bhadrak	0401	4744	25-04-20	11

District Treasury Bhadrak	0401	4763	28-04-20	11
District Treasury Bhadrak	0401	4765	24-04-20	11
District Treasury Bhadrak	0401	4790	07-05-20	10
District Treasury Bhadrak	0401	4796	22-05-20	10
District Treasury Bhadrak	0401	4799	21-04-20	11
District Treasury Bhadrak	0401	4805	20-04-20	11
District Treasury Bhadrak	0401	4806	20-04-20	11
District Treasury Bhadrak	0401	4825	19-05-20	10
District Treasury Bhadrak	0401	4837	27-04-20	11
District Treasury Bhadrak	0401	4862	06-04-20	11
District Treasury Bhadrak	0401	4868	30-05-20	9
District Treasury Bhadrak	0401	4874	22-04-20	11
District Treasury Bhadrak	0401	4891	16-05-20	10
District Treasury Bhadrak	0401	4957	28-08-20	7
District Treasury Bhadrak	0401	4958	27-08-20	7
District Treasury Bhadrak	0401	4977	30-09-20	5
District Treasury Bhadrak	0401	4985	08-07-20	8
District Treasury Bhadrak	0401	4993	29-10-20	4
District Treasury Bhadrak	0401	4996	14-07-20	8
District Treasury Bhadrak	0401	5006	18-11-20	4
District Treasury Bhadrak	0401	5008	20-11-20	4
District Treasury Bhadrak	0401	5010	26-11-20	4
District Treasury Bhadrak	0401	5012	27-11-20	3
District Treasury Bhadrak	0401	5024	15-12-20	3
District Treasury Bhadrak	0401	5036	07-05-20	10
District Treasury Bhadrak	0401	5038	28-12-20	3
District Treasury Bhadrak	0401	5040	30-12-20	3
District Treasury Bhadrak	0401	5053	16-01-21	2
District Treasury Bhadrak	0401	5055	18-01-21	2
District Treasury Bhadrak	0401	5056	18-01-21	2
District Treasury Bhadrak	0401	5060	18-01-21	2
District Treasury Bhadrak	0401	5062	19-10-20	5
District Treasury Bhadrak	0401	5067	28-01-21	2
District Treasury Bhadrak	0401	5072	10-02-21	1
District Treasury Bhadrak	0401	5078	24-02-21	1

District Treasury Bhadrak	0401	5086	09-06-20	9
District Treasury Bhadrak	0401	5088	03-02-21	1
District Treasury Bhadrak	0401	5105	30-04-20	10
District Treasury Bhadrak	0401	5106	05-12-20	3
District Treasury Bhadrak	0401	5150	30-09-20	5
District Treasury Bhadrak	0401	5152	02-01-21	2
District Treasury Bhadrak	0401	5541	18-12-20	3
District Treasury Bhadrak	0401	5744	20-10-20	5
District Treasury Bhadrak	0401	8876	31-07-20	7
District Treasury Balasore	0501	3599	02-09-20	6
District Treasury Balasore	0501	3713	25-02-21	1
District Treasury Boudh	0601	1382	25-12-20	3
District Treasury Boudh	0601	1387	18-01-21	2
District Treasury Cuttack	0701	13425	27-04-20	11
District Treasury Cuttack	0701	13771	06-05-20	10
District Treasury Cuttack	0701	13808	06-05-20	10
District Treasury Cuttack	0701	13882	18-07-20	8
District Treasury Cuttack	0701	13920	20-08-20	7
District Treasury Cuttack	0701	13968	19-09-20	6
District Treasury Cuttack	0701	13969	19-09-20	6
District Treasury Cuttack	0701	14016	31-10-20	4
District Treasury Cuttack	0701	14022	25-08-20	7
District Treasury Cuttack	0701	14044	17-11-20	4
District Treasury Cuttack	0701	14052	27-07-20	8
District Treasury Cuttack	0701	14098	21-12-20	3
District Treasury Cuttack	0701	14100	10-09-20	6
District Treasury Cuttack	0701	14101	23-12-20	3
District Treasury Cuttack	0701	14104	12-10-20	5
District Treasury Cuttack	0701	14121	12-01-21	2
District Treasury Cuttack	0701	14208	26-01-21	2
District Treasury Cuttack	0701	14228	03-02-21	1
District Treasury Cuttack	0701	14236	14-01-21	2
District Treasury Cuttack	0701	14285	12-09-20	6
District Treasury Cuttack	0701	14438	27-06-20	9
District Treasury Cuttack	0701	14472	25-09-20	6

District Treasury Cuttack	0701	14515	18-09-20	6
District Treasury Cuttack	0701	14597	10-09-20	6
District Treasury Cuttack	0701	14640	15-05-20	10
Special Treasury Cuttack	0791	6117	19-12-20	3
Special Treasury Cuttack	0791	6123	10-04-20	11
Special Treasury Cuttack	0791	6198	16-06-20	9
Special Treasury Cuttack	0791	6265	04-08-20	7
Special Treasury Cuttack	0791	6317	16-07-20	8
Special Treasury Cuttack	0791	6328	11-12-20	3
Special Treasury Cuttack	0791	6332	10-07-20	8
Special Treasury Cuttack	0791	6338	23-09-20	6
Special Treasury Cuttack	0791	6348	27-08-20	7
Special Treasury Cuttack	0791	6352	18-08-20	7
Special Treasury Cuttack	0791	6410	09-12-20	3
Special Treasury Cuttack	0791	6445	23-12-20	3
Special Treasury Cuttack	0791	6461	14-01-21	2
Special Treasury Cuttack	0791	6469	15-09-20	3
Special Treasury Cuttack	0791	6471	20-01-21	2
Special Treasury Cuttack	0791	6472	20-01-21	2
Special Treasury Cuttack	0791	6507	11-11-20	3
Special Treasury Cuttack	0791	6521	24-02-21	1
Special Treasury Cuttack	0791	6548	15-10-20	5
Special Treasury Cuttack	0791	6626	05-02-21	1
Special Treasury Cuttack	0791	6647	26-10-20	5
Special Treasury Cuttack	0791	6850	18-08-20	7
Special Treasury Cuttack	0791	6915	22-04-20	11
Special Treasury Cuttack	0791	7158	20-11-20	4
Special Treasury Cuttack	0791	8564	11-09-20	6
Special Treasury Cuttack	0791	9003	15-09-20	6
Special Treasury Cuttack	0791	9535	11-06-20	9
Special Treasury Cuttack	0791	9705	15-04-20	11
District Treasury Dhenkanal	0901	1235	09-04-20	11
District Treasury Dhenkanal	0901	4607	14-04-20	11
District Treasury Dhenkanal	0901	4614	14-04-20	5
District Treasury Dhenkanal	0901	4684	06-05-20	10

District Treasury Dhenkanal	0901	4689	06-05-20	10
District Treasury Dhenkanal	0901	4695	13-05-20	10
District Treasury Dhenkanal	0901	4703	20-05-20	10
District Treasury Dhenkanal	0901	4710	23-05-20	10
District Treasury Dhenkanal	0901	4723	06-06-20	9
District Treasury Dhenkanal	0901	4743	27-06-20	9
District Treasury Dhenkanal	0901	4748	20-06-20	9
District Treasury Dhenkanal	0901	4750	24-06-20	9
District Treasury Dhenkanal	0901	4751	24-06-20	9
District Treasury Dhenkanal	0901	4765	08-07-20	8
District Treasury Dhenkanal	0901	4847	09-09-20	6
District Treasury Dhenkanal	0901	4857	19-09-20	6
District Treasury Dhenkanal	0901	4873	14-10-20	5
District Treasury Dhenkanal	0901	4883	21-10-20	5
District Treasury Dhenkanal	0901	4888	21-10-20	5
District Treasury Dhenkanal	0901	4891	18-08-20	7
District Treasury Dhenkanal	0901	4898	28-10-20	5
District Treasury Dhenkanal	0901	4919	28-11-20	3
District Treasury Dhenkanal	0901	4938	21-07-20	8
District Treasury Dhenkanal	0901	4941	16-12-20	3
District Treasury Dhenkanal	0901	4943	16-12-20	3
District Treasury Dhenkanal	0901	4957	06-01-21	2
District Treasury Dhenkanal	0901	4983	28-08-20	7
District Treasury Dhenkanal	0901	4984	06-02-21	1
District Treasury Dhenkanal	0901	5000	31-07-20	7
District Treasury Dhenkanal	0901	5076	04-11-20	4
District Treasury Dhenkanal	0901	5248	21-11-20	4
District Treasury Dhenkanal	0901	5272	13-01-21	2
District Treasury Dhenkanal	0901	5515	22-10-20	5
District Treasury Gajapati	1001	3782	24-08-20	6
District Treasury Ganjam	1101	4908	25-02-21	1
District Treasury Ganjam	1101	6239	31-07-20	6
Special Treasury Berhampur	1191	7859	17-07-20	8
Special Treasury Berhampur	1191	7908	20-10-20	5
Special Treasury Berhampur	1191	7920	26-05-20	10

Special Treasury Berhampur	1191	7933	22-09-20	6
Special Treasury Berhampur	1191	7951	28-11-20	3
Special Treasury Berhampur	1191	7973	20-10-20	1
Special Treasury Berhampur	1191	8047	31-01-21	1
Special Treasury Berhampur	1191	8060	21-12-20	3
Special Treasury Berhampur	1191	8085	21-10-20	5
Special Treasury Berhampur	1191	8091	26-10-20	5
Special Treasury Berhampur	1191	8093	04-11-20	4
Special Treasury Berhampur	1191	8098	23-02-21	1
Special Treasury Berhampur	1191	8106	14-12-20	3
Special Treasury Berhampur	1191	8113	26-12-20	3
Special Treasury Berhampur	1191	8140	11-01-21	1
Special Treasury Berhampur	1191	8142	30-09-20	5
Special Treasury Berhampur	1191	8143	10-12-20	3
Special Treasury Berhampur	1191	8156	14-12-20	3
Special Treasury Berhampur	1191	8161	19-02-21	1
Special Treasury Berhampur	1191	8165	28-05-20	10
Special Treasury Berhampur	1191	8168	29-01-21	1
Special Treasury Berhampur	1191	8205	14-01-21	1
Special Treasury Berhampur	1191	8210	11-02-21	1
Special Treasury Berhampur	1191	8212	05-01-21	1
Special Treasury Berhampur	1191	8214	17-12-20	3
Special Treasury Berhampur	1191	8215	21-08-20	7
Special Treasury Berhampur	1191	8236	14-05-20	10
Special Treasury Berhampur	1191	8244	12-02-21	1
Special Treasury Berhampur	1191	8246	17-12-20	3
Special Treasury Berhampur	1191	8262	02-06-20	9
Special Treasury Berhampur	1191	8357	12-06-20	9
Special Treasury Berhampur	1191	8457	15-07-20	8
District Treasury Jagatsinghpur	1201	1949	23-01-21	2
District Treasury Jagatsinghpur	1201	2365	18-08-20	7
District Treasury Jagatsinghpur	1201	5307	06-08-20	7
District Treasury Jagatsinghpur	1201	5311	11-08-20	7
District Treasury Jagatsinghpur	1201	5321	25-04-20	11
District Treasury Jagatsinghpur	1201	5325	21-04-20	11

District Treasury Jagatsinghpur	1201	5328	18-04-20	11
District Treasury Jagatsinghpur	1201	5331	19-02-21	1
District Treasury Jagatsinghpur	1201	5333	21-04-20	11
District Treasury Jagatsinghpur	1201	5342	09-04-20	11
District Treasury Jagatsinghpur	1201	5346	24-04-20	11
District Treasury Jagatsinghpur	1201	5352	05-06-20	9
District Treasury Jagatsinghpur	1201	5354	18-06-20	9
District Treasury Jagatsinghpur	1201	5355	27-08-20	7
District Treasury Jagatsinghpur	1201	5358	11-06-20	9
District Treasury Jagatsinghpur	1201	5359	09-09-20	6
District Treasury Jagatsinghpur	1201	5386	27-07-20	8
District Treasury Jagatsinghpur	1201	5389	04-06-20	9
District Treasury Jagatsinghpur	1201	5406	27-06-20	9
District Treasury Jagatsinghpur	1201	5408	20-07-20	8
District Treasury Jagatsinghpur	1201	5426	27-07-20	8
District Treasury Jagatsinghpur	1201	5427	29-08-20	7
District Treasury Jagatsinghpur	1201	5434	03-06-20	9
District Treasury Jagatsinghpur	1201	5462	16-09-20	6
District Treasury Jagatsinghpur	1201	5465	16-09-20	6
District Treasury Jagatsinghpur	1201	5471	15-09-20	6
District Treasury Jagatsinghpur	1201	5478	23-10-20	5
District Treasury Jagatsinghpur	1201	5484	12-08-20	7
District Treasury Jagatsinghpur	1201	5511	21-09-20	6
District Treasury Jagatsinghpur	1201	5523	07-05-20	10
District Treasury Jagatsinghpur	1201	5527	24-04-20	11
District Treasury Jagatsinghpur	1201	5528	10-08-20	7
District Treasury Jagatsinghpur	1201	5533	22-04-20	11
District Treasury Jagatsinghpur	1201	5537	25-04-20	11
District Treasury Jagatsinghpur	1201	5543	15-10-20	5
District Treasury Jagatsinghpur	1201	5544	14-10-20	5
District Treasury Jagatsinghpur	1201	5545	16-10-20	5
District Treasury Jagatsinghpur	1201	5547	14-10-20	5
District Treasury Jagatsinghpur	1201	5548	12-10-20	5
District Treasury Jagatsinghpur	1201	5608	25-09-20	6
District Treasury Jagatsinghpur	1201	5645	24-10-20	5

District Treasury Jagatsinghpur	1201	5646	28-10-20	5
District Treasury Jagatsinghpur	1201	5647	26-10-20	5
District Treasury Jagatsinghpur	1201	5658	09-10-20	5
District Treasury Jagatsinghpur	1201	5662	29-10-20	4
District Treasury Jagatsinghpur	1201	5664	21-10-20	5
District Treasury Jagatsinghpur	1201	5669	16-11-20	4
District Treasury Jagatsinghpur	1201	5672	17-04-20	11
District Treasury Jagatsinghpur	1201	5674	19-11-20	4
District Treasury Jagatsinghpur	1201	5693	21-11-20	4
District Treasury Jagatsinghpur	1201	5694	23-11-20	4
District Treasury Jagatsinghpur	1201	5695	23-11-20	4
District Treasury Jagatsinghpur	1201	5697	24-11-20	4
District Treasury Jagatsinghpur	1201	5698	24-11-20	4
District Treasury Jagatsinghpur	1201	5700	26-11-20	4
District Treasury Jagatsinghpur	1201	5701	03-08-20	7
District Treasury Jagatsinghpur	1201	5703	27-11-20	3
District Treasury Jagatsinghpur	1201	5705	03-12-20	3
District Treasury Jagatsinghpur	1201	5707	09-12-20	3
District Treasury Jagatsinghpur	1201	5728	09-12-20	3
District Treasury Jagatsinghpur	1201	5735	30-04-20	10
District Treasury Jagatsinghpur	1201	5738	17-12-20	3
District Treasury Jagatsinghpur	1201	5740	22-12-20	3
District Treasury Jagatsinghpur	1201	5747	19-10-20	5
District Treasury Jagatsinghpur	1201	5812	27-01-21	2
District Treasury Jagatsinghpur	1201	5834	29-01-21	1
District Treasury Jagatsinghpur	1201	5835	18-08-20	7
District Treasury Jagatsinghpur	1201	5837	11-02-21	1
District Treasury Jagatsinghpur	1201	5839	11-02-21	1
District Treasury Jagatsinghpur	1201	5859	12-02-21	1
District Treasury Jagatsinghpur	1201	5900	25-08-20	5
District Treasury Jagatsinghpur	1201	5921	24-02-21	1
District Treasury Jagatsinghpur	1201	5941	25-02-21	1
District Treasury Jagatsinghpur	1201	5943	10-11-20	4
District Treasury Jagatsinghpur	1201	6025	23-12-20	3
District Treasury Jagatsinghpur	1201	6048	28-01-21	2

District Treasury Jagatsinghpur	1201	6154	05-02-21	1
District Treasury Jagatsinghpur	1201	6600	22-07-20	8
District Treasury Jagatsinghpur	1201	6647	19-09-20	6
District Treasury Jagatsinghpur	1201	6669	12-01-21	2
District Treasury Jagatsinghpur	1201	6710	28-10-20	5
District Treasury Jagatsinghpur	1201	6926	11-11-20	4
District Treasury Jagatsinghpur	1201	7289	23-11-20	4
District Treasury Jajpur	1301	4198	14-04-20	11
District Treasury Jajpur	1301	7562	02-06-20	9
Special Treasury Jajpur	1391	45	10-09-20	6
Special Treasury Jajpur	1391	97	26-02-21	1
Special Treasury Jajpur	1391	340	28-12-20	3
District Treasury Khurda	1801	12073	17-12-20	3
District Treasury Khurda	1801	12094	18-04-20	11
District Treasury Khurda	1801	12100	22-04-20	11
District Treasury Khurda	1801	12110	22-04-20	11
District Treasury Khurda	1801	12153	12-05-20	10
District Treasury Khurda	1801	12154	12-05-20	10
District Treasury Khurda	1801	12171	20-04-20	11
District Treasury Khurda	1801	12179	17-05-20	10
District Treasury Khurda	1801	12200	24-05-20	10
District Treasury Khurda	1801	12208	27-05-20	10
District Treasury Khurda	1801	12215	20-08-20	7
District Treasury Khurda	1801	12222	10-06-20	8
District Treasury Khurda	1801	12228	12-06-20	9
District Treasury Khurda	1801	12244	19-06-20	9
District Treasury Khurda	1801	12278	13-07-20	8
District Treasury Khurda	1801	12282	16-05-20	10
District Treasury Khurda	1801	12285	05-05-20	10
District Treasury Khurda	1801	12291	15-07-20	8
District Treasury Khurda	1801	12292	17-07-20	4
District Treasury Khurda	1801	12332	10-04-20	11
District Treasury Khurda	1801	12333	12-06-20	9
District Treasury Khurda	1801	12348	21-08-20	7
District Treasury Khurda	1801	12357	19-08-20	7

District Treasury Khurda	1801	12363	24-08-20	7
District Treasury Khurda	1801	12364	24-08-20	7
District Treasury Khurda	1801	12365	24-04-20	11
District Treasury Khurda	1801	12369	28-08-20	7
District Treasury Khurda	1801	12384	21-04-20	11
District Treasury Khurda	1801	12388	09-09-20	6
District Treasury Khurda	1801	12393	31-12-20	2
District Treasury Khurda	1801	12402	23-07-20	8
District Treasury Khurda	1801	12411	10-09-20	6
District Treasury Khurda	1801	12415	07-05-20	10
District Treasury Khurda	1801	12434	06-05-20	10
District Treasury Khurda	1801	12455	10-06-20	9
District Treasury Khurda	1801	12470	20-07-20	8
District Treasury Khurda	1801	12492	16-06-20	9
District Treasury Khurda	1801	12495	09-10-20	5
District Treasury Khurda	1801	12496	07-10-20	5
District Treasury Khurda	1801	12504	13-08-20	7
District Treasury Khurda	1801	12505	06-08-20	7
District Treasury Khurda	1801	12520	22-10-20	5
District Treasury Khurda	1801	12530	23-10-20	5
District Treasury Khurda	1801	12538	25-06-20	9
District Treasury Khurda	1801	12540	24-10-20	5
District Treasury Khurda	1801	12551	17-11-20	4
District Treasury Khurda	1801	12564	27-11-20	3
District Treasury Khurda	1801	12567	10-11-20	4
District Treasury Khurda	1801	12569	18-04-20	11
District Treasury Khurda	1801	12591	05-10-20	5
District Treasury Khurda	1801	12596	21-11-20	4
District Treasury Khurda	1801	12616	24-11-20	4
District Treasury Khurda	1801	12645	13-08-20	7
District Treasury Khurda	1801	12646	16-12-20	3
District Treasury Khurda	1801	12652	15-12-20	3
District Treasury Khurda	1801	12659	11-06-20	9
District Treasury Khurda	1801	12668	21-10-20	5
District Treasury Khurda	1801	12680	28-12-20	3

District Treasury Khurda	1801	12705	11-06-20	9
District Treasury Khurda	1801	12710	19-10-20	5
District Treasury Khurda	1801	12724	18-09-20	6
District Treasury Khurda	1801	12728	29-12-20	3
District Treasury Khurda	1801	12757	16-01-21	2
District Treasury Khurda	1801	12771	12-02-21	1
District Treasury Khurda	1801	12780	23-02-21	1
District Treasury Khurda	1801	12809	05-12-20	3
District Treasury Khurda	1801	12810	25-09-20	6
District Treasury Khurda	1801	12811	09-08-20	7
District Treasury Khurda	1801	12813	14-11-20	4
District Treasury Khurda	1801	12841	12-10-20	5
District Treasury Khurda	1801	12852	03-02-21	1
District Treasury Khurda	1801	12860	06-10-20	3
District Treasury Khurda	1801	12867	22-01-21	2
District Treasury Khurda	1801	12922	16-04-20	11
District Treasury Khurda	1801	12924	19-01-21	2
District Treasury Khurda	1801	12963	23-11-20	4
District Treasury Khurda	1801	13035	18-02-21	1
District Treasury Khurda	1801	13139	08-09-20	6
District Treasury Khurda	1801	13173	12-06-20	9
District Treasury Khurda	1801	13210	05-05-20	10
District Treasury Khurda	1801	13258	17-04-20	11
District Treasury Khurda	1801	13290	06-11-20	4
District Treasury Khurda	1801	13308	23-11-20	4
District Treasury Khurda	1801	13513	22-10-20	5
District Treasury Khurda	1801	14094	29-08-20	7
District Treasury Khurda	1801	16886	17-12-20	3
Special Treasury No.-I, BBSR	1891	8742	12-10-20	5
Special Treasury No.-I, BBSR	1891	9357	26-11-20	4
Special Treasury No.-I, BBSR	1891	9395	25-06-20	9
Special Treasury No.-I, BBSR	1891	9566	09-04-20	11
Special Treasury No.-I, BBSR	1891	9567	09-04-20	10
Special Treasury No.-I, BBSR	1891	9573	10-04-20	11
Special Treasury No.-I, BBSR	1891	9593	22-04-20	11

Special Treasury No.-I, BBSR	1891	9595	18-04-20	11
Special Treasury No.-I, BBSR	1891	9614	23-04-20	11
Special Treasury No.-I, BBSR	1891	9618	23-04-20	11
Special Treasury No.-I, BBSR	1891	9620	12-04-20	11
Special Treasury No.-I, BBSR	1891	9626	24-04-20	11
Special Treasury No.-I, BBSR	1891	9636	11-05-20	10
Special Treasury No.-I, BBSR	1891	9643	11-05-20	10
Special Treasury No.-I, BBSR	1891	9659	15-05-20	10
Special Treasury No.-I, BBSR	1891	9674	20-05-20	4
Special Treasury No.-I, BBSR	1891	9689	25-05-20	10
Special Treasury No.-I, BBSR	1891	9692	26-05-20	10
Special Treasury No.-I, BBSR	1891	9700	09-07-20	8
Special Treasury No.-I, BBSR	1891	9706	11-06-20	9
Special Treasury No.-I, BBSR	1891	9723	17-06-20	9
Special Treasury No.-I, BBSR	1891	9726	20-05-20	10
Special Treasury No.-I, BBSR	1891	9733	19-06-20	9
Special Treasury No.-I, BBSR	1891	9736	09-06-20	9
Special Treasury No.-I, BBSR	1891	9743	23-06-20	9
Special Treasury No.-I, BBSR	1891	9747	24-06-20	9
Special Treasury No.-I, BBSR	1891	9768	09-07-20	8
Special Treasury No.-I, BBSR	1891	9772	10-07-20	8
Special Treasury No.-I, BBSR	1891	9775	13-07-20	8
Special Treasury No.-I, BBSR	1891	9777	13-07-20	8
Special Treasury No.-I, BBSR	1891	9778	05-06-20	9
Special Treasury No.-I, BBSR	1891	9797	18-07-20	8
Special Treasury No.-I, BBSR	1891	9798	18-07-20	8
Special Treasury No.-I, BBSR	1891	9810	22-07-20	8
Special Treasury No.-I, BBSR	1891	9835	12-08-20	7
Special Treasury No.-I, BBSR	1891	9861	11-08-20	7
Special Treasury No.-I, BBSR	1891	9865	14-10-20	5
Special Treasury No.-I, BBSR	1891	9867	25-08-20	7
Special Treasury No.-I, BBSR	1891	9869	26-08-20	7
Special Treasury No.-I, BBSR	1891	9881	26-10-20	5
Special Treasury No.-I, BBSR	1891	9883	09-09-20	6
Special Treasury No.-I, BBSR	1891	9892	08-06-20	9

Special Treasury No.-I, BBSR	1891	9897	03-06-20	9
Special Treasury No.-I, BBSR	1891	9900	03-06-20	9
Special Treasury No.-I, BBSR	1891	9903	16-09-20	6
Special Treasury No.-I, BBSR	1891	9908	17-09-20	6
Special Treasury No.-I, BBSR	1891	9909	22-07-20	8
Special Treasury No.-I, BBSR	1891	9910	19-09-20	6
Special Treasury No.-I, BBSR	1891	9929	05-10-20	5
Special Treasury No.-I, BBSR	1891	9937	15-10-20	5
Special Treasury No.-I, BBSR	1891	9939	13-07-20	8
Special Treasury No.-I, BBSR	1891	9941	16-10-20	5
Special Treasury No.-I, BBSR	1891	9946	02-09-20	6
Special Treasury No.-I, BBSR	1891	10013	09-11-20	4
Special Treasury No.-I, BBSR	1891	10015	27-05-20	10
Special Treasury No.-I, BBSR	1891	10016	10-11-20	2
Special Treasury No.-I, BBSR	1891	10017	10-11-20	4
Special Treasury No.-I, BBSR	1891	10027	21-04-20	11
Special Treasury No.-I, BBSR	1891	10029	14-11-20	4
Special Treasury No.-I, BBSR	1891	10037	17-11-20	4
Special Treasury No.-I, BBSR	1891	10041	11-05-20	10
Special Treasury No.-I, BBSR	1891	10042	25-06-20	9
Special Treasury No.-I, BBSR	1891	10087	24-11-20	4
Special Treasury No.-I, BBSR	1891	10092	26-11-20	4
Special Treasury No.-I, BBSR	1891	10104	09-12-20	3
Special Treasury No.-I, BBSR	1891	10106	09-12-20	3
Special Treasury No.-I, BBSR	1891	10110	28-09-20	6
Special Treasury No.-I, BBSR	1891	10111	12-12-20	3
Special Treasury No.-I, BBSR	1891	10135	25-09-20	6
Special Treasury No.-I, BBSR	1891	10143	16-12-20	3
Special Treasury No.-I, BBSR	1891	10147	09-09-20	6
Special Treasury No.-I, BBSR	1891	10150	18-12-20	3
Special Treasury No.-I, BBSR	1891	10173	22-12-20	3
Special Treasury No.-I, BBSR	1891	10176	22-12-20	3
Special Treasury No.-I, BBSR	1891	10178	23-12-20	3
Special Treasury No.-I, BBSR	1891	10181	26-12-20	3
Special Treasury No.-I, BBSR	1891	10184	29-09-20	6

Special Treasury No.-I, BBSR	1891	10187	11-01-21	2
Special Treasury No.-I, BBSR	1891	10188	17-09-20	6
Special Treasury No.-I, BBSR	1891	10189	09-01-21	2
Special Treasury No.-I, BBSR	1891	10191	12-01-21	2
Special Treasury No.-I, BBSR	1891	10202	19-06-20	9
Special Treasury No.-I, BBSR	1891	10205	23-09-20	6
Special Treasury No.-I, BBSR	1891	10212	02-11-20	4
Special Treasury No.-I, BBSR	1891	10214	07-05-20	10
Special Treasury No.-I, BBSR	1891	10218	28-01-21	2
Special Treasury No.-I, BBSR	1891	10221	01-02-21	1
Special Treasury No.-I, BBSR	1891	10222	24-10-20	5
Special Treasury No.-I, BBSR	1891	10223	05-10-20	5
Special Treasury No.-I, BBSR	1891	10261	25-02-21	1
Special Treasury No.-I, BBSR	1891	10289	13-06-20	9
Special Treasury No.-I, BBSR	1891	10292	13-11-20	4
Special Treasury No.-I, BBSR	1891	10378	15-12-20	3
Special Treasury No.-I, BBSR	1891	10380	10-07-20	8
Special Treasury No.-I, BBSR	1891	10400	20-01-21	2
Special Treasury No.-I, BBSR	1891	10409	08-05-20	10
Special Treasury No.-I, BBSR	1891	10420	15-01-21	2
Special Treasury No.-I, BBSR	1891	10445	25-07-20	8
Special Treasury No.-I, BBSR	1891	10470	01-12-20	3
Special Treasury No.-I, BBSR	1891	10474	23-02-21	1
Special Treasury No.-I, BBSR	1891	10652	16-02-21	1
Special Treasury No.-I, BBSR	1891	10989	16-07-20	8
Special Treasury No.-I, BBSR	1891	11255	20-08-20	7
Special Treasury No.-I, BBSR	1891	11705	19-05-20	10
Special Treasury No.-I, BBSR	1891	11806	20-08-20	7
Special Treasury No.-I, BBSR	1891	11986	25-06-20	9
Special Treasury No.-I, BBSR	1891	11999	06-11-20	4
Special Treasury No.-I, BBSR	1891	12341	14-01-21	2
Special Treasury No.-I, BBSR	1891	12916	22-02-21	1
Special Treasury No.-I, BBSR	1891	15676	19-10-20	5
Special Treasury Khurda	1893	758	17-06-20	9
Special Treasury Khurda	1893	783	20-06-20	9

Special Treasury Khurda	1893	824	15-07-20	8
Special Treasury Khurda	1893	876	17-07-20	8
Special Treasury Khurda	1893	899	26-12-20	3
Special Treasury Khurda	1893	954	30-10-20	4
Special Treasury Khurda	1893	1477	24-04-20	4
Special Treasury Khurda	1893	1974	21-07-20	8
District Treasury Mayurbhanja	2101	4040	09-09-20	6
District Treasury Mayurbhanja	2101	4318	04-04-20	11
District Treasury Mayurbhanja	2101	4320	10-04-20	11
District Treasury Mayurbhanja	2101	4325	15-04-20	11
District Treasury Mayurbhanja	2101	4333	17-04-20	11
District Treasury Mayurbhanja	2101	4342	22-04-20	11
District Treasury Mayurbhanja	2101	4345	23-04-20	11
District Treasury Mayurbhanja	2101	4346	24-04-20	11
District Treasury Mayurbhanja	2101	4357	04-05-20	10
District Treasury Mayurbhanja	2101	4362	06-05-20	10
District Treasury Mayurbhanja	2101	4371	11-05-20	10
District Treasury Mayurbhanja	2101	4377	12-05-20	10
District Treasury Mayurbhanja	2101	4381	24-04-20	11
District Treasury Mayurbhanja	2101	4390	20-05-20	10
District Treasury Mayurbhanja	2101	4392	21-05-20	10
District Treasury Mayurbhanja	2101	4406	31-01-21	1
District Treasury Mayurbhanja	2101	4453	27-05-20	10
District Treasury Mayurbhanja	2101	4474	08-06-20	9
District Treasury Mayurbhanja	2101	4478	09-06-20	9
District Treasury Mayurbhanja	2101	4482	10-06-20	9
District Treasury Mayurbhanja	2101	4491	18-06-20	9
District Treasury Mayurbhanja	2101	4493	22-06-20	9
District Treasury Mayurbhanja	2101	4494	22-06-20	9
District Treasury Mayurbhanja	2101	4497	24-06-20	9
District Treasury Mayurbhanja	2101	4557	04-07-20	8
District Treasury Mayurbhanja	2101	4561	17-04-20	11
District Treasury Mayurbhanja	2101	4577	15-07-20	8
District Treasury Mayurbhanja	2101	4587	21-07-20	8
District Treasury Mayurbhanja	2101	4596	23-07-20	8

District Treasury Mayurbhanja	2101	4600	03-07-20	8
District Treasury Mayurbhanja	2101	4623	09-05-20	10
District Treasury Mayurbhanja	2101	4655	06-08-20	7
District Treasury Mayurbhanja	2101	4663	07-08-20	7
District Treasury Mayurbhanja	2101	4666	12-08-20	7
District Treasury Mayurbhanja	2101	4686	20-08-20	7
District Treasury Mayurbhanja	2101	4692	21-08-20	7
District Treasury Mayurbhanja	2101	4696	28-08-20	7
District Treasury Mayurbhanja	2101	4706	10-09-20	6
District Treasury Mayurbhanja	2101	4707	10-09-20	6
District Treasury Mayurbhanja	2101	4718	15-09-20	6
District Treasury Mayurbhanja	2101	4721	29-07-20	8
District Treasury Mayurbhanja	2101	4722	16-09-20	6
District Treasury Mayurbhanja	2101	4739	16-06-20	9
District Treasury Mayurbhanja	2101	4744	21-09-20	5
District Treasury Mayurbhanja	2101	4750	24-09-20	6
District Treasury Mayurbhanja	2101	4753	02-10-20	5
District Treasury Mayurbhanja	2101	4755	02-10-20	5
District Treasury Mayurbhanja	2101	4758	03-10-20	5
District Treasury Mayurbhanja	2101	4759	03-10-20	5
District Treasury Mayurbhanja	2101	4764	19-10-20	5
District Treasury Mayurbhanja	2101	4766	22-10-20	5
District Treasury Mayurbhanja	2101	4771	26-10-20	5
District Treasury Mayurbhanja	2101	4773	26-10-20	5
District Treasury Mayurbhanja	2101	4776	03-11-20	4
District Treasury Mayurbhanja	2101	4785	20-04-20	11
District Treasury Mayurbhanja	2101	4786	06-11-20	4
District Treasury Mayurbhanja	2101	4787	10-11-20	4
District Treasury Mayurbhanja	2101	4794	16-11-20	4
District Treasury Mayurbhanja	2101	4803	02-12-20	3
District Treasury Mayurbhanja	2101	4805	04-12-20	3
District Treasury Mayurbhanja	2101	4806	04-12-20	3
District Treasury Mayurbhanja	2101	4807	05-12-20	3
District Treasury Mayurbhanja	2101	4813	14-12-20	3
District Treasury Mayurbhanja	2101	4820	19-12-20	3

District Treasury Mayurbhanja	2101	4823	21-12-20	3
District Treasury Mayurbhanja	2101	4824	21-12-20	3
District Treasury Mayurbhanja	2101	4826	31-10-20	4
District Treasury Mayurbhanja	2101	4832	28-12-20	3
District Treasury Mayurbhanja	2101	4833	10-12-20	3
District Treasury Mayurbhanja	2101	4835	17-04-20	11
District Treasury Mayurbhanja	2101	4840	08-01-21	2
District Treasury Mayurbhanja	2101	4843	29-01-21	1
District Treasury Mayurbhanja	2101	4846	15-01-21	2
District Treasury Mayurbhanja	2101	4847	12-01-21	2
District Treasury Mayurbhanja	2101	4851	15-01-21	2
District Treasury Mayurbhanja	2101	4852	16-01-21	2
District Treasury Mayurbhanja	2101	4853	16-01-21	2
District Treasury Mayurbhanja	2101	4854	19-01-21	2
District Treasury Mayurbhanja	2101	4855	20-01-21	2
District Treasury Mayurbhanja	2101	4861	02-02-21	1
District Treasury Mayurbhanja	2101	4863	20-10-20	4
District Treasury Mayurbhanja	2101	4864	23-07-20	8
District Treasury Mayurbhanja	2101	4869	09-02-21	1
District Treasury Mayurbhanja	2101	4870	09-02-21	1
District Treasury Mayurbhanja	2101	4875	12-02-21	1
District Treasury Mayurbhanja	2101	4876	15-02-21	1
District Treasury Mayurbhanja	2101	4882	18-02-21	1
District Treasury Mayurbhanja	2101	4887	23-02-21	1
District Treasury Mayurbhanja	2101	4888	20-02-21	1
District Treasury Mayurbhanja	2101	4889	20-02-21	1
District Treasury Mayurbhanja	2101	4891	24-02-21	1
District Treasury Mayurbhanja	2101	4893	12-08-20	7
District Treasury Mayurbhanja	2101	4894	13-05-20	10
District Treasury Mayurbhanja	2101	4895	25-02-21	1
District Treasury Mayurbhanja	2101	4900	29-01-21	1
District Treasury Mayurbhanja	2101	4908	09-12-20	3
District Treasury Mayurbhanja	2101	4910	07-08-20	7
District Treasury Mayurbhanja	2101	4911	20-11-20	4
District Treasury Mayurbhanja	2101	4941	21-09-20	6

District Treasury Mayurbhanja	2101	4994	23-06-20	9
District Treasury Mayurbhanja	2101	5021	10-12-20	3
District Treasury Mayurbhanja	2101	5040	27-09-20	6
District Treasury Nawarangpur	2201	1316	11-09-20	7
District Treasury Nayagarh	2301	3692	24-05-20	10
District Treasury Nayagarh	2301	3715	24-06-20	9
District Treasury Nayagarh	2301	3747	17-10-20	5
District Treasury Nayagarh	2301	3770	21-08-20	7
District Treasury Nayagarh	2301	3847	07-08-20	7
District Treasury Nayagarh	2301	3848	12-08-20	7
District Treasury Nayagarh	2301	3892	16-10-20	5
District Treasury Nayagarh	2301	3940	02-02-21	1
District Treasury Nayagarh	2301	7351	28-05-20	10
District Treasury Phulbani	2501	2861	07-07-20	8
District Treasury Phulbani	2501	2873	20-07-20	8
District Treasury Phulbani	2501	2973	15-04-20	11
District Treasury Phulbani	2501	3013	21-10-20	5
District Treasury Phulbani	2501	3054	14-12-20	2
District Treasury Phulbani	2501	3077	19-11-20	4
District Treasury Phulbani	2501	3086	23-12-20	3
District Treasury Phulbani	2501	3101	10-06-20	9
District Treasury Phulbani	2501	3280	10-06-20	9
District Treasury Puri	2601	6759	25-04-20	11
District Treasury Puri	2601	6791	22-05-20	10
District Treasury Puri	2601	6809	18-06-20	9
District Treasury Puri	2601	6812	28-05-20	10
District Treasury Puri	2601	6853	18-08-20	7
District Treasury Puri	2601	6894	25-09-20	6
District Treasury Puri	2601	6897	14-10-20	5
District Treasury Puri	2601	6899	15-10-20	5
District Treasury Puri	2601	6910	11-09-20	6
District Treasury Puri	2601	6914	29-10-20	4
District Treasury Puri	2601	6917	30-10-20	4
District Treasury Puri	2601	6930	16-11-20	4
District Treasury Puri	2601	6934	05-05-20	10

District Treasury Puri	2601	6950	26-11-20	4
District Treasury Puri	2601	6977	28-12-20	2
District Treasury Puri	2601	6987	14-01-21	2
District Treasury Puri	2601	6993	18-01-21	2
District Treasury Puri	2601	7016	14-11-20	4
District Treasury Puri	2601	7139	10-11-20	4
District Treasury Puri	2601	7195	19-09-20	6
District Treasury Sambalpur	2801	1195	23-06-20	9
District Treasury Sambalpur	2801	4400	18-07-20	8
District Treasury Sambalpur	2801	4464	26-05-20	10
District Treasury Sambalpur	2801	4466	28-07-20	8
District Treasury Sambalpur	2801	4476	18-04-20	11
District Treasury Sambalpur	2801	4479	15-06-20	9
District Treasury Sambalpur	2801	4481	15-06-20	9
District Treasury Sambalpur	2801	4485	10-04-20	11
District Treasury Sambalpur	2801	4507	21-07-20	8
District Treasury Sambalpur	2801	4518	20-07-20	8
District Treasury Sambalpur	2801	4520	03-10-20	5
District Treasury Sambalpur	2801	4535	22-06-20	9
District Treasury Sambalpur	2801	4539	16-06-20	9
District Treasury Sambalpur	2801	4540	22-06-20	9
District Treasury Sambalpur	2801	4577	13-05-20	10
District Treasury Sambalpur	2801	4590	21-04-20	11
District Treasury Sambalpur	2801	4596	14-04-20	11
District Treasury Sambalpur	2801	4606	23-06-20	9
District Treasury Sambalpur	2801	4621	25-04-20	11
District Treasury Sambalpur	2801	4646	11-05-20	6
District Treasury Sambalpur	2801	4668	15-07-20	8
District Treasury Sambalpur	2801	4731	25-08-20	7
District Treasury Sambalpur	2801	4743	07-09-20	3
District Treasury Sambalpur	2801	4761	22-09-20	6
District Treasury Sambalpur	2801	4764	22-09-20	6
District Treasury Sambalpur	2801	4767	18-04-20	11
District Treasury Sambalpur	2801	4768	30-09-20	5
District Treasury Sambalpur	2801	4772	10-08-20	7

District Treasury Sambalpur	2801	4780	28-12-20	3
District Treasury Sambalpur	2801	4790	20-10-20	5
District Treasury Sambalpur	2801	4800	30-10-20	4
District Treasury Sambalpur	2801	4811	17-07-20	8
District Treasury Sambalpur	2801	4816	20-11-20	4
District Treasury Sambalpur	2801	4817	21-11-20	4
District Treasury Sambalpur	2801	4825	19-12-20	3
District Treasury Sambalpur	2801	4845	16-01-21	2
District Treasury Sambalpur	2801	4853	28-01-21	2
District Treasury Sambalpur	2801	4857	29-01-21	1
District Treasury Sambalpur	2801	4859	01-02-21	1
District Treasury Sambalpur	2801	4861	08-02-21	1
District Treasury Sambalpur	2801	4869	11-02-21	1
District Treasury Sambalpur	2801	4880	25-02-21	1
District Treasury Sambalpur	2801	4900	24-11-20	4
District Treasury Sambalpur	2801	4912	02-12-20	2
District Treasury Sambalpur	2801	4915	02-12-20	3
District Treasury Sambalpur	2801	4951	25-05-20	10
District Treasury Sambalpur	2801	5421	24-02-21	1
District Treasury Sambalpur	2801	6908	20-08-20	7
District Treasury Sundargarh	3001	2979	25-07-20	8
District Treasury Sundargarh	3001	3049	16-09-20	6
District Treasury Sundargarh	3001	3233	29-01-21	1
Special Treasury Panposh	3091	1039	21-09-20	6
Special Treasury Panposh	3091	1047	30-06-20	3
Special Treasury Panposh	3091	1090	15-05-20	10
Special Treasury Panposh	3091	1100	09-06-20	9
Special Treasury Panposh	3091	1299	15-05-20	10
Special Treasury Panposh	3091	1340	05-01-21	2
Special Treasury Panposh	3091	1377	22-09-20	6
Special Treasury Panposh	3091	1379	03-02-21	1
Special Treasury Panposh	3091	1716	25-09-20	6
Special Treasury Panposh	3091	1721	26-05-20	10
Special Treasury Panposh	3091	1755	20-10-20	5
Special Treasury Panposh	3091	4143	18-08-20	7

Annexure-VIII

Continuation of payment of pension after the death of the pensioner

(Referred to in para 4.9)

Name of the Treasuries	Treasury Code	PPO_ID	Count(*)
District Treasury Angul	0102	610	8
District Treasury Balasore	0202	2026	2
District Treasury Balasore	0205	2184	5
District Treasury Balasore	0205	2324	2
District Treasury Balasore	0206	377	8
District Treasury Baragarh	0301	420	10
District Treasury Baragarh	0301	2818	3
District Treasury Baragarh	0301	2835	3
District Treasury Baragarh	0303	63	3
District Treasury Baragarh	0303	99	4
District Treasury Baragarh	0304	50	5
District Treasury Baragarh	0304	149	3
District Treasury Baragarh	0304	503	4
District Treasury Baragarh	0304	539	6
District Treasury Baragarh	0306	264	6
District Treasury Baragarh	0306	361	5
District Treasury Baragarh	0306	421	1
District Treasury Bhadrak	0401	2438	2
District Treasury Bhadrak	0401	2657	9
District Treasury Bhadrak	0401	4518	4
District Treasury Bhadrak	0401	4833	5
District Treasury Bhadrak	0401	5116	5
District Treasury Bhadrak	0401	5163	4
District Treasury Bhadrak	0401	5484	3
District Treasury Bhadrak	0401	5559	5
District Treasury Bhadrak	0401	5705	7

District Treasury Bhadrak	0401	5718	6
District Treasury Bhadrak	0401	6337	1
District Treasury Bhadrak	0401	6565	1
District Treasury Bhadrak	0401	6575	6
District Treasury Bhadrak	0401	6646	5
District Treasury Bhadrak	0401	6679	8
District Treasury Bhadrak	0401	7246	5
District Treasury Bhadrak	0401	7899	5
District Treasury Bhadrak	0403	1174	3
District Treasury Bhadrak	0404	1648	3
District Treasury Bhadrak	0404	1679	1
District Treasury Balasore	0505	633	3
District Treasury Boudh	0601	1923	4
District Treasury Boudh	0601	1969	2
District Treasury Cuttack	0701	13542	1
District Treasury Cuttack	0701	14410	7
District Treasury Cuttack	0701	14506	3
District Treasury Cuttack	0701	14826	6
District Treasury Cuttack	0701	18624	5
District Treasury Cuttack	0703	730	5
District Treasury Cuttack	0703	1660	2
District Treasury Cuttack	0703	1766	6
District Treasury Cuttack	0703	2469	6
District Treasury Cuttack	0703	2514	2
District Treasury Cuttack	0704	1344	2
District Treasury Cuttack	0706	1426	8
District Treasury Cuttack	0706	1968	1
District Treasury Cuttack	0706	2026	3
District Treasury Cuttack	0706	2945	7

District Treasury Cuttack	0706	3015	2
District Treasury Cuttack	0706	3433	2
District Treasury Cuttack	0706	3797	5
District Treasury Cuttack	0706	3938	5
District Treasury Cuttack	0706	4728	1
District Treasury Cuttack	0706	5231	5
District Treasury Cuttack	0706	5441	1
District Treasury Cuttack	0707	649	4
District Treasury Cuttack	0707	738	5
District Treasury Cuttack	0707	1451	5
District Treasury Cuttack	0708	286	8
District Treasury Cuttack	0708	523	6
District Treasury Cuttack	0708	1553	2
District Treasury Cuttack	0708	1579	3
District Treasury Cuttack	0708	1635	2
District Treasury Cuttack	0708	1739	9
District Treasury Cuttack	0708	1767	5
District Treasury Cuttack	0708	1843	5
District Treasury Cuttack	0708	1896	5
District Treasury Cuttack	0708	1924	6
District Treasury Cuttack	0708	2015	1
District Treasury Cuttack	0708	2040	7
District Treasury Cuttack	0709	379	5
District Treasury Cuttack	0709	427	4
District Treasury Cuttack	0709	1243	2
Special Treasury Cuttack	0791	3337	3
Special Treasury Cuttack	0791	3669	3
Special Treasury Cuttack	0791	5453	6

Special Treasury Cuttack	0791	5530	5
Special Treasury Cuttack	0791	6469	3
Special Treasury Cuttack	0791	6548	1
Special Treasury Cuttack	0791	8394	5
Special Treasury Cuttack	0791	8603	2
District Treasury Deogarh	0801	2903	2
District Treasury Dhenkanal	0901	1041	6
District Treasury Dhenkanal	0901	1394	4
District Treasury Dhenkanal	0901	4450	1
District Treasury Dhenkanal	0901	4882	4
District Treasury Dhenkanal	0901	5601	4
District Treasury Dhenkanal	0901	5631	2
District Treasury Dhenkanal	0901	5999	1
District Treasury Dhenkanal	0901	6253	4
District Treasury Dhenkanal	0901	6641	6
District Treasury Dhenkanal	0901	7184	3
District Treasury Dhenkanal	0901	7604	1
District Treasury Dhenkanal	0901	8180	4
District Treasury Dhenkanal	0901	8295	5
District Treasury Dhenkanal	0902	968	7
District Treasury Dhenkanal	0902	980	5
District Treasury Dhenkanal	0902	1055	4
District Treasury Dhenkanal	0902	1391	5
District Treasury Dhenkanal	0902	1516	4
District Treasury Dhenkanal	0902	1521	2
District Treasury Dhenkanal	0904	26	2
District Treasury Dhenkanal	0904	35	6
District Treasury Dhenkanal	0904	637	5
District Treasury Dhenkanal	0904	756	3

District Treasury Jagatsinghpur	1201	229	3
District Treasury Jagatsinghpur	1201	308	5
District Treasury Jagatsinghpur	1201	535	7
District Treasury Jagatsinghpur	1201	1053	4
District Treasury Jagatsinghpur	1201	1930	6
District Treasury Jagatsinghpur	1201	5205	1
District Treasury Jagatsinghpur	1201	5401	1
District Treasury Jagatsinghpur	1201	6091	3
District Treasury Jagatsinghpur	1201	6862	2
District Treasury Jagatsinghpur	1201	6873	1
District Treasury Jagatsinghpur	1201	7317	1
District Treasury Jagatsinghpur	1201	7443	4
District Treasury Jagatsinghpur	1201	7950	4
District Treasury Jagatsinghpur	1201	8330	6
District Treasury Jagatsinghpur	1201	8368	2
District Treasury Jagatsinghpur	1201	8432	6
District Treasury Jagatsinghpur	1204	181	3
District Treasury Jagatsinghpur	1204	740	4
District Treasury Jagatsinghpur	1204	1273	3
District Treasury Jagatsinghpur	1204	1470	6
District Treasury Jajpur	1301	6881	4
District Treasury Kalahandi	1506	757	4
District Treasury Keonjhar	1704	807	4
District Treasury Khurda	1801	11356	4
District Treasury Khurda	1801	13604	4
District Treasury Khurda	1803	27	5
District Treasury Khurda	1803	255	4
District Treasury Khurda	1803	304	6
District Treasury Khurda	1803	567	9

District Treasury Khurda	1803	748	5
District Treasury Khurda	1803	791	4
District Treasury Khurda	1803	1043	4
District Treasury Khurda	1804	621	9
District Treasury Khurda	1804	673	4
District Treasury Khurda	1805	72	8
District Treasury Khurda	1805	614	2
District Treasury Khurda	1805	1212	6
District Treasury Khurda	1805	1291	3
Special Treasury No.-I, BBSR	1891	11653	4
Special Treasury No.-I, BBSR	1891	13120	4
Special Treasury Khurda	1893	2655	9
Special Treasury Khurda	1893	2671	10
District Treasury Koraput	1903	108	5
District Treasury Mayurbhanja	2101	287	4
District Treasury Mayurbhanja	2101	381	2
District Treasury Mayurbhanja	2101	408	3
District Treasury Mayurbhanja	2101	4716	3
District Treasury Mayurbhanja	2101	4744	2
District Treasury Mayurbhanja	2101	4824	5
District Treasury Mayurbhanja	2101	4863	5
District Treasury Mayurbhanja	2101	5175	6
District Treasury Mayurbhanja	2101	5250	1
District Treasury Mayurbhanja	2101	5560	4
District Treasury Mayurbhanja	2101	5696	3
District Treasury Mayurbhanja	2101	6053	2
District Treasury Mayurbhanja	2101	6123	4
District Treasury Mayurbhanja	2101	6449	4
District Treasury Mayurbhanja	2101	7748	2

District Treasury Mayurbhanja	2101	7780	2
District Treasury Mayurbhanja	2102	1263	2
District Treasury Mayurbhanja	2102	1273	4
District Treasury Mayurbhanja	2102	1418	6
District Treasury Mayurbhanja	2102	1630	8
District Treasury Mayurbhanja	2102	1654	2
District Treasury Mayurbhanja	2103	1255	2
District Treasury Mayurbhanja	2103	1371	1
District Treasury Mayurbhanja	2103	1479	5
District Treasury Mayurbhanja	2103	1484	8
District Treasury Mayurbhanja	2104	37	5
District Treasury Mayurbhanja	2104	428	8
District Treasury Mayurbhanja	2105	1050	6
District Treasury Mayurbhanja	2105	1486	4
District Treasury Mayurbhanja	2106	564	5
District Treasury Mayurbhanja	2106	844	1
District Treasury Mayurbhanja	2106	965	4
District Treasury Mayurbhanja	2107	659	3
District Treasury Mayurbhanja	2108	664	6
District Treasury Mayurbhanja	2108	665	4
District Treasury Mayurbhanja	2110	639	2
District Treasury Mayurbhanja	2110	667	4
District Treasury Nuapada	2401	1300	6
District Treasury Phulbani	2501	3034	1
District Treasury Phulbani	2501	3054	5
District Treasury Phulbani	2501	3692	3
District Treasury Phulbani	2505	780	1
District Treasury Phulbani	2505	935	5
District Treasury Puri	2601	82	5

District Treasury Puri	2601	6186	4
District Treasury Puri	2601	6363	3
District Treasury Puri	2601	6413	1
District Treasury Puri	2601	6977	1
District Treasury Puri	2601	8436	1
District Treasury Puri	2601	8569	5
District Treasury Puri	2602	3073	5
District Treasury Puri	2603	851	1
District Treasury Puri	2603	1193	2
District Treasury Puri	2604	169	5
District Treasury Puri	2604	175	2
District Treasury Puri	2604	515	5
District Treasury Puri	2604	1028	2
District Treasury Puri	2604	1257	6
District Treasury Puri	2605	785	2
District Treasury Puri	2605	865	4
District Treasury Rayagada	2701	2974	7
District Treasury Sambalpur	2801	258	10
District Treasury Sambalpur	2801	4571	2
District Treasury Sambalpur	2801	4743	3
District Treasury Sambalpur	2801	4912	3
District Treasury Sambalpur	2801	5657	1
District Treasury Sambalpur	2801	5987	5
District Treasury Sambalpur	2801	6001	1
District Treasury Sambalpur	2801	6124	3
District Treasury Sambalpur	2801	6549	4
District Treasury Sambalpur	2801	6758	8
District Treasury Sambalpur	2803	1053	4
District Treasury Sambalpur	2803	1494	3

District Treasury Sambalpur	2804	499	1
District Treasury Sundargarh	3001	139	5
District Treasury Sundargarh	3001	2854	10
District Treasury Sundargarh	3001	3482	8
District Treasury Sundargarh	3001	4205	8
District Treasury Sundargarh	3001	5805	11
District Treasury Sundargarh	3003	1483	2
District Treasury Sundargarh	3006	487	3
District Treasury Sundargarh	3006	653	9
Special Treasury Panposh	3091	1146	2
Total:			985

Annexure-IX

Continuation of Enhanced Family Pension after the stipulated date

(Referred to in para 4.10)

Name of the Treasuries	Treasury Code	PPO_ID	Breakup Amount	Count(*)
District Treasury Balasore	0205	2318	6600.00	2
District Treasury Balasore	0205	2434	8995.00	10
District Treasury Balasore	0205	2434	11026.00	5
District Treasury Balasore	0206	1417	8995.00	16
District Treasury Balasore	0206	1417	13069.00	4
District Treasury Baragarh	0301	2758	11180.00	13
District Treasury Baragarh	0301	3093	14200.00	15
District Treasury Baragarh	0301	3616	16215.00	11
District Treasury Baragarh	0301	3616	27024.00	6
District Treasury Baragarh	0301	3741	12822.00	6
District Treasury Baragarh	0301	3741	21370.00	10
District Treasury Baragarh	0302	1861	21666.00	10
District Treasury Baragarh	0302	1861	36109.00	6
District Treasury Bhadrak	0401	6535	9498.00	1
District Treasury Bhadrak	0401	6535	10201.00	14
District Treasury Bhadrak	0401	6535	17001.00	1
District Treasury Bhadrak	0401	6630	14548.00	1
District Treasury Bhadrak	0401	6630	45096.00	24
District Treasury Bhadrak	0401	6985	18134.00	14
District Treasury Balasore	0501	6654	8995.00	14
District Treasury Balasore	0501	6654	13185.00	1
District Treasury Cuttack	0701	8100	8995.00	12
District Treasury Cuttack	0701	8100	14521.00	3
District Treasury Cuttack	0701	16683	15567.00	10
District Treasury Cuttack	0701	16683	25945.00	6
District Treasury Cuttack	0701	18065	13909.00	14

District Treasury Cuttack	0701	18065	23182.00	3
District Treasury Cuttack	0701	18652	8995.00	13
District Treasury Cuttack	0701	18652	13532.00	3
District Treasury Cuttack	0702	1531	13362.00	13
District Treasury Cuttack	0702	1531	22270.00	3
District Treasury Cuttack	0702	1535	10579.00	13
District Treasury Cuttack	0702	1535	17631.00	2
District Treasury Cuttack	0703	2422	12090.00	12
District Treasury Cuttack	0703	2422	20149.00	2
District Treasury Cuttack	0703	2514	8995.00	1
District Treasury Cuttack	0703	2514	9319.00	10
District Treasury Cuttack	0706	4776	14958.00	14
District Treasury Cuttack	0706	4776	24929.00	1
District Treasury Cuttack	0707	1746	8995.00	11
District Treasury Cuttack	0707	1746	13262.00	4
District Treasury Cuttack	0708	81	8995.00	15
District Treasury Cuttack	0708	1921	9191.00	14
District Treasury Cuttack	0708	1921	15318.00	1
District Treasury Cuttack	0709	897	912.00	2
District Treasury Cuttack	0709	897	13223.00	14
Special Treasury Cuttack	0791	8603	15729.00	2
Special Treasury Cuttack	0791	8603	26214.00	13
Special Treasury Cuttack	0791	8815	8995.00	5
Special Treasury Cuttack	0791	8815	12748.00	11
Special Treasury Cuttack	0791	10700	22400.00	9
District Treasury Dhenkanal	0901	7184	8995.00	12
District Treasury Dhenkanal	0901	7239	4933.00	1
District Treasury Dhenkanal	0901	7239	8995.00	12
District Treasury Dhenkanal	0901	7239	13532.00	1

District Treasury Dhenkanal	0902	1744	10409.00	12
District Treasury Dhenkanal	0902	1744	17348.00	2
District Treasury Dhenkanal	0903	1973	19622.00	13
District Treasury Dhenkanal	0904	881	14750.00	13
District Treasury Dhenkanal	0904	881	24583.00	2
District Treasury Dhenkanal	0904	883	15737.00	12
District Treasury Dhenkanal	0904	883	24655.00	2
District Treasury Ganjam	1103	3632	11118.00	12
District Treasury Ganjam	1103	3632	18530.00	4
District Treasury Ganjam	1104	2445	442.00	1
District Treasury Ganjam	1104	2445	6840.00	2
District Treasury Ganjam	1104	2445	11400.00	2
District Treasury Ganjam	1104	2445	17579.00	12
District Treasury Ganjam	1108	575	8995.00	11
District Treasury Ganjam	1108	575	12041.00	2
District Treasury Jagatsingpur	1201	229	1275.00	1
District Treasury Jagatsingpur	1201	229	10020.00	4
District Treasury Jagatsingpur	1201	229	17348.00	1
District Treasury Jagatsingpur	1201	229	21240.00	10
District Treasury Jagatsingpur	1201	7776	14688.00	17
District Treasury Jagatsingpur	1201	7950	8810.00	1
District Treasury Jagatsingpur	1201	7950	13586.00	3
District Treasury Jagatsingpur	1201	7950	22642.00	12
District Treasury Jagatsingpur	1201	8432	8995.00	14
District Treasury Jagatsingpur	1204	588	8995.00	14
District Treasury Jagatsingpur	1204	1559	14130.00	1
District Treasury Jagatsingpur	1204	1559	21789.00	4
District Treasury Jharsuguda	1401	2348	10818.00	1
District Treasury Jharsuguda	1401	2348	12658.00	1

District Treasury Jharsuguda	1401	2348	18029.00	13
District Treasury Jharsuguda	1402	162	10409.00	13
District Treasury Kalahandi	1502	1442	13800.00	14
District Treasury Kendrapara	1601	7159	2369.00	2
District Treasury Kendrapara	1601	7159	12236.00	12
District Treasury Khurda	1801	210	8995.00	14
District Treasury Khurda	1801	2318	8995.00	14
District Treasury Khurda	1801	2711	17299.00	6
District Treasury Khurda	1801	2711	28828.00	6
District Treasury Khurda	1801	11452	14464.00	13
District Treasury Khurda	1801	13143	13277.00	10
District Treasury Khurda	1801	15066	10525.00	6
District Treasury Khurda	1801	16188	8995.00	11
District Treasury Khurda	1801	16188	12619.00	4
District Treasury Khurda	1801	16214	8995.00	13
District Treasury Khurda	1801	16214	12619.00	3
District Treasury Khurda	1801	16564	9001.00	14
District Treasury Khurda	1801	16649	13418.00	5
District Treasury Khurda	1801	16649	22362.00	6
District Treasury Khurda	1801	16731	19985.00	13
District Treasury Khurda	1801	16731	33308.00	3
District Treasury Khurda	1801	16741	3500.00	2
District Treasury Khurda	1801	16741	8995.00	15
District Treasury Khurda	1801	16776	14017.00	13
District Treasury Khurda	1801	17270	12868.00	2
District Treasury Khurda	1801	17270	21447.00	18
District Treasury Khurda	1801	17739	13447.00	9
District Treasury Khurda	1801	17739	22411.00	8
District Treasury Khurda	1801	17849	21296.00	4

District Treasury Khurda	1801	17849	31730.00	6
District Treasury Khurda	1801	17880	5260.00	1
District Treasury Khurda	1801	17880	8995.00	15
District Treasury Khurda	1801	18687	14400.00	13
District Treasury Khurda	1803	1251	12822.00	16
District Treasury Khurda	1803	1251	23169.00	1
Special Treasury No.-I, BBSR	1891	1281	16893.00	11
Special Treasury No.-I, BBSR	1891	11170	8995.00	12
Special Treasury No.-I, BBSR	1891	11170	14919.00	2
Special Treasury No.-I, BBSR	1891	13397	19468.00	12
Special Treasury No.-I, BBSR	1891	13397	32447.00	2
Special Treasury No.-I, BBSR	1891	13630	15128.00	11
Special Treasury No.-I, BBSR	1891	13630	25212.00	4
Special Treasury No.-I, BBSR	1891	13638	14115.00	11
Special Treasury No.-I, BBSR	1891	13638	23524.00	3
Special Treasury No.-I, BBSR	1891	13794	6815.00	1
Special Treasury No.-I, BBSR	1891	13794	17515.00	10
Special Treasury No.-I, BBSR	1891	14607	13208.00	12
Special Treasury No.-I, BBSR	1891	14607	22013.00	2
Special Treasury No.-I, BBSR	1891	18289	26623.00	15
Special Treasury No.-I, BBSR	1891	18289	44372.00	4
Special Treasury Khurda	1893	1964	9342.00	2
Special Treasury Khurda	1893	1964	10725.00	12
Special Treasury Khurda	1893	1964	17875.00	1
Special Treasury Khurda	1893	2378	5200.00	1
Special Treasury Khurda	1893	2378	12398.00	14
Special Treasury Khurda	1893	2462	8995.00	14
Special Treasury Khurda	1893	2908	11565.00	14
Special Treasury Khurda	1893	2908	19275.00	1
State Pension Treasury	1895	7288	24685.00	9
State Pension Treasury	1895	13546	32395.00	8
State Pension Treasury	1895	23624	17348.00	8

State Pension Treasury	1895	37513	8995.00	8
State Pension Treasury	1895	74754	13878.00	7
District Treasury Malkangiri	2001	952	8995.00	2
District Treasury Malkangiri	2001	952	10594.00	6
District Treasury Malkangiri	2001	952	16597.00	8
District Treasury Mayurbhanja	2101	5382	8995.00	14
District Treasury Mayurbhanja	2101	5382	13583.00	2
District Treasury Mayurbhanja	2101	5402	9438.00	14
District Treasury Mayurbhanja	2101	5402	15729.00	2
District Treasury Mayurbhanja	2101	5758	39106.00	12
District Treasury Mayurbhanja	2101	5758	65176.00	2
District Treasury Mayurbhanja	2101	6205	13023.00	9
District Treasury Mayurbhanja	2101	6205	21704.00	5
District Treasury Mayurbhanja	2101	6652	13609.00	14
District Treasury Mayurbhanja	2101	6652	22681.00	2
District Treasury Mayurbhanja	2101	6784	10401.00	15
District Treasury Mayurbhanja	2101	6784	17335.00	2
District Treasury Mayurbhanja	2101	7079	8995.00	2
District Treasury Mayurbhanja	2101	7079	13069.00	4
District Treasury Mayurbhanja	2101	7345	8995.00	12
District Treasury Mayurbhanja	2101	7345	13532.00	2
District Treasury Mayurbhanja	2101	7491	8995.00	14
District Treasury Mayurbhanja	2101	7491	14148.00	1
District Treasury Mayurbhanja	2101	7894	5205.00	1
District Treasury Mayurbhanja	2101	7894	13700.00	14
District Treasury Mayurbhanja	2101	7945	8995.00	13
District Treasury Mayurbhanja	2102	1464	8995.00	9
District Treasury Mayurbhanja	2102	1464	12452.00	5
District Treasury Mayurbhanja	2103	1552	8300.00	13

District Treasury Mayurbhanja	2103	1552	13030.00	1
District Treasury Mayurbhanja	2103	1689	8300.00	14
District Treasury Mayurbhanja	2104	521	1261.00	1
District Treasury Mayurbhanja	2104	521	9769.00	13
District Treasury Mayurbhanja	2106	823	8995.00	13
District Treasury Mayurbhanja	2107	545	9055.00	1
District Treasury Mayurbhanja	2107	545	13963.00	8
District Treasury Mayurbhanja	2107	545	23272.00	2
District Treasury Phulbani	2501	3378	15467.00	12
District Treasury Phulbani	2501	3378	25778.00	3
District Treasury Puri	2602	2647	8995.00	13
District Treasury Puri	2602	2647	10370.00	1
District Treasury Puri	2605	643	4420.00	1
District Treasury Puri	2605	643	8995.00	8
District Treasury Puri	2605	643	11360.00	5
District Treasury Puri	2605	864	15467.00	13
District Treasury Puri	2605	864	25778.00	3
District Treasury Puri	2605	1047	8995.00	13
District Treasury Puri	2605	1047	13930.00	4
District Treasury Sambalpur	2801	5534	12568.00	13
District Treasury Sambalpur	2801	6622	13678.00	13
District Treasury Sambalpur	2801	6622	22796.00	2
District Treasury Sambalpur	2801	6758	16700.00	2
District Treasury Sambalpur	2801	6758	25752.00	9
District Treasury Sambalpur	2801	6758	42919.00	6
District Treasury Sambalpur	2801	7181	16215.00	3
District Treasury Sambalpur	2801	7181	27024.00	13
District Treasury Sambalpur	2801	7189	8995.00	2
District Treasury Sambalpur	2801	7189	12182.00	13

District Treasury Sambalpur	2801	7221	5355.00	2
District Treasury Sambalpur	2801	7221	8995.00	12
District Treasury Sambalpur	2801	7221	13763.00	1
District Treasury Subarnapur	2903	580	8602.00	3
District Treasury Subarnapur	2903	580	9876.00	15
District Treasury Subarnapur	2903	580	16461.00	1
District Treasury Sudargarh	3001	3510	13431.00	15
District Treasury Sudargarh	3001	3510	22385.00	2
District Treasury Sudargarh	3001	4443	11774.00	12
District Treasury Sudargarh	3001	4443	19622.00	2
District Treasury Sudargarh	3001	4457	8995.00	14
District Treasury Sudargarh	3001	4658	37965.00	10
District Treasury Sudargarh	3001	4658	63274.00	5
District Treasury Sudargarh	3001	4801	8995.00	11
District Treasury Sudargarh	3001	4801	14778.00	3
District Treasury Sudargarh	3001	5103	9322.00	2
District Treasury Sudargarh	3001	5103	13516.00	14
District Treasury Sudargarh	3001	5103	22527.00	1
District Treasury Sudargarh	3003	1100	2792.00	2
District Treasury Sudargarh	3003	1100	8995.00	14
District Treasury Sudargarh	3003	1397	8995.00	14
District Treasury Sudargarh	3003	1563	4963.00	1
District Treasury Sudargarh	3003	1563	8995.00	15
District Treasury Sudargarh	3003	1563	12491.00	1
District Treasury Sudargarh	3003	1608	8995.00	14
District Treasury Sudargarh	3003	1608	13750.00	1
District Treasury Sudargarh	3003	1729	22700.00	16
District Treasury Sudargarh	3007	199	8995.00	4
District Treasury Sudargarh	3007	199	10370.00	10

Special Treasury Panposh	3091	2687	12082.00	11
Special Treasury Panposh	3091	2687	20136.00	3
Total:			3529416.00	1796

APPENDIX-I

List of outstanding I.Rs and Paras upto the Year 2021-22

(Referred to in para 3.1)

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

41	Sub-Treasury, Salipur	02	03
42	Sub-Treasury, Niali	01	02
43	Sub-Treasury, Banki	02	04
44	Sub-Treasury, Mahanga	01	01
45	District Treasury Deogarh	07	17
46	District Treasury Dhenkanal	03	05
47	Sub-Treasury, Hindol	03	11
48	SubTreasury Kamakshyamanagar	02	10
49	Sub-Treasury, Bhuban	02	03
50	District Treasury Gajapati	04	15
51	Sub-Treasury, R.Udayagiri	00	00
52	Sub-Treasury, Kasinagar	01	03
53	District Treasury Ganjam	03	06
54	Special Treasury Berhampur	01	04
55	Sub-Treasury, Chikiti	01	01
56	Sub-Treasury, Digapahandi	01	01
57	Sub-Treasury, Buguda	01	03
58	Sub-Treasury, Aska	01	01
59	Sub-Treasury, Soroda	02	04
60	Sub-Treasury, Khallikote	00	00
61	Sub-Treasury, Kodala	02	04
62	Sub-Treasury, Bhanjanagar	00	00
63	Sub-Treasury, Hinjilicut	00	00
64	Sub-Treasury, Purusottampur	01	02
65	District Treasury Jagatsinghpur	02	09
66	Sub-Treasury, Tirtol	01	01
67	Sub-Treasury, Kujang	01	02
68	Sub-Treasury, Balikuda	01	01
69	District Treasury Jajpur	02	04
70	Sub-Treasury, Binjharpur	00	00
71	Sub-Treasury, Dharmasala	01	02
72	Special Treasury Jajpur Road	03	04
73	Sub-Treasury, Darpani	00	00
74	Sub-Treasury, Sukinda	02	02
75	District Treasury Jharsuguda	06	09
76	Sub-Treasury, Lakhanpur	00	00
77	District Treasury Kalahandi	04	09
78	Sub-Treasury, Dharmagarh	02	05
79	Sub-Treasury, Madanpur Rampur	02	04
80	Sub-Treasury, Kesinga	03	05
81	Sub-Treasury, Jaipatna	03	09
82	Sub-Treasury, Junagarh	03	05
83	Sub-Treasury, Thuamul Rampur	00	00
84	District Treasury Keonjhar	05	10
85	Sub-Treasury, Anandapur	01	07
86	Sub-Treasury, Champua	02	03

87	Sub-Treasury, Barbil	03	11
88	Sub-Treasury, Ghatagaon	00	00
89	Sub-Treasury, Hatadihi	01	01
90	Sub-Treasury, Telkoi	00	00
91	District Treasury Kendrapara	04	08
92	Sub-Treasury, Marsaghai	03	03
93	Sub-Treasury, Rajkanika	01	01
94	Sub-Treasury, Pattamundai	01	02
95	Sub-Treasury, Rajnagar	02	02
96	District Treasury Khurda	03	07
97	Special Treasury Bhubaneswar-I	04	06
98	Special Treasury Khurda	01	01
99	Sub-Treasury, Tangi	02	04
100	Sub-Treasury, Jatni	00	00
101	Sub- Treasury Banpur	02	04
102	Special Treasury Bhubaneswar-II	01	09
103	District Treasury Koraput	01	03
104	Special Treasury Jeypore	03	09
105	Sub-Treasury, Kotpad	02	03
106	Sub-Treasury, Laxmipur	01	02
107	Sub-Treasury, Pottangi	01	01
108	Sub-Treasury, Machhakunda	01	01
109	Sub-Treasury, Boriguma	01	08
110	District Treasury Malkangiri	03	14
111	Sub-Treasury, Balimela, Chittrakonda	03	12
112	Sub-Treasury, Kalimela	01	01
113	District Treasury Mayurbhanja	03	13
114	Sub-Treasury, Karanjia	03	08
115	Sub-Treasury, Udala	02	07
116	Sub-Treasury, Rairangpur	02	02
117	Sub-Treasury, Betnoti	02	03
118	Sub-Treasury, Bahalda	00	00
119	Sub-Treasury, Rasgovindapur	00	00
120	Sub-Treasury, Joshipur	01	02
121	Sub-Treasury, Bisoi	01	02
122	Sub-Treasury, Jharpokharia	01	02
123	Sub-Treasury, Khunta	01	03
124	District Treasury Nawarangpur	02	05
125	Sub-Treasury, Umerkote	01	02
126	Sub-Treasury, Khatiguda	01	01
127	Sub-Treasury, Dabugaon	01	02
128	District Treasury Nayagarh	02	03
129	Sub-Treasury, Khandapara	01	03
02	Sub-Treasury, Dasapalla	01	02
131	Sub-Treasury, Ranapur	02	07
132	District Treasury Nuapada	05	21

133	Sub-Treasury, Khariar	02	14
134	District Treasury Kandhamal	03	06
135	Sub-Treasury, G.Udayagiri	01	01
136	Sub-Treasury, Baliguda	01	02
137	Sub-Treasury, Tumudibandha	00	00
138	Sub-Treasury, Daringibadi	02	04
139	District Treasury Puri	04	13
140	Sub-Treasury, Pipili	02	03
141	Sub-Treasury, Satyabadi	01	01
142	Sub-Treasury, Nimapara	02	08
143	Sub-Treasury, Kakatpur	02	03
144	District Treasury Rayagada	03	06
145	Sub-Treasury, Bissam Cuttack	03	07
146	Sub-Treasury, Gunupur	00	00
147	Sub-Treasury, Padamapur	01	01
148	Sub-Treasury, Kashipur	01	01
149	District Treasury Sambalpur	06	09
150	Sub-Treasury, Kuchinda	02	02
151	Sub-Treasury, Burla	02	03
152	Sub-Treasury, Rairakhol	02	03
153	Sub-Treasury, Rengali	02	02
154	Sub-Treasury, Jujumora	00	00
155	District Treasury Sonepur	03	20
156	Sub-Treasury, Biramaharajpur	01	05
157	Sub-Treasury, Dunguripalli	01	02
158	District Treasury Sundargarh	04	08
159	Spl Treasury Panposh	04	12
160	Sub-Treasury, Rajgangpur	01	01
161	Sub-Treasury, Bonai	01	01
162	Sub-Treasury, Biramitrapur	01	01
163	Sub-Treasury, Subdega	00	00
164	Sub-Treasury, Hemgiri	02	02
165	Sub-Treasury, Lephripara	01	01
166	Sub-Treasury, Koira	01	04
167	Cyber Treasury, Bhubaneswar	00	00
Grand Total:		286	689

APPENDIX-II

(A):- Excess payment of pension due to delayed commencement of reduced Pension.

(Referred to in para 3.2.1 (b))

Sl. No.	Inspection Report No.	Para No.	Name of the District/Special/ Sub-Treasuries	Pensioner Name (Sri./Smt.)	PPO No.	Amount (In. Rs.)
1	01/2021-22	1(a)(iv)	District Treasury Khruda	Rabindra Nath Sethi	592716	917.00
				Bibhas Ch. Rout	591537	683.00
				Nityananda Sethi	593176	890.00
				Arun Ku. Pattnaik	592582	311.00
		1(b)		Saroj Ku. Mohanty	606699	4173.00
		Bijay Ch. Mohanty		586858	960.00	
		Gaoanga Ransingh		590871	1,224.00	
		Godabarish Tripathy		591986	563.00	
		Chiottaranjan Pany		589249	985.00	
		Khirod Ku. Bhuyan		586581	5,874.00	
		Prafulla Ku. Senapati		591827	604.00	
		Upendra Ku. Behera		586414	3,867.00	
		Hemalata Dei		118623	787.00	
		Jagatananda Mohapatra		592020	581.00	
	02/2021-22	1(a)(iv)	District Treasury Puri	Ranjan Kumar Dash	612487	1,280.00
				Surendra Kumar Dikhit	625200	1,277.00
	03/2021-22	1(vii)	District Treasury Bhadrak	Chintamani Jena	621655	1,239.00
				Santosh Ku Pahi	620566	643.00
	04/2021-22	1(a)(v)	District Treasury Cuttack	Yudhistir Parida	614484	5,292.00
		1(a)(vi)	District Treasury Cuttack	Pranati Mohanty	128009	1,384.00
				Saroj Kumar Sahoo	128296	356.00
				Dhaneswar Roul	603661	9,800.00
			Purna Chandra Mallick	615456	3,772.00	
	05/2021-22		District Treasury Jagatsinghpur	Dhruba Charan Nayak	619083	1,347.00
Total: -						48,809.00

(B):- Excess payment due to wrong calculation of Pension.

(Referred to in para 3.2.1 (a))

Sl. No.	Inspection Report No.	Name of the District/Special/Sub-Treasuries	Para No.	Pensioner Name (Sri./Smt.)	PPO No.	Amount (In. Rs.)
1	01/2021-22	District Treasury Khurda	1(a)(i)	Sri Madhu Sudan Parida	589894	201.00
			(ii)	Sri Rabi Nayak	587878	390.00
			(iii)	Sri Pramod Kumar Nanda	117504	1,674.00
			(v)	Sri Murali Barik	593775	145.00
			(c)	Sri Dillip Kumar Mishra	586838	4,236.00
	03/2021-22	District Treasury Bhadrak		Sri Jagabandhu Parhi	133552	25,410.00
				Narendra nath Barik	615475	28,747.00
Total:						60803.00

1(C) Excess payment due to miscellaneous reasons.

(Referred to in para 3.2.1 (c))

Sl. No	Inspection Report No.	Name of the District/Special/Sub-Treasuries	Para No.	Name of the Pensioner (Sri./Smt.)	PPO No.	Amount	Remarks
1	01/2021-22	District Treasury Khurda	1(d)	Sri Pravakar Chahataraj	615938	17,762.00	Irregular submission of Provisional Pension drawal particulars resulting doubtful payment of pensions for two months.
2	02/2021-22	District Treasury Puri	1(a)(ii)	Sri Basanta Ku. Behera/	620622	2,937.00	Excess drawal but not recovered/adjusted by the Treasury
			(iii)	Dr. Hrushikesh Pani	625934	600.00	Non-recovery of excess drawal
			(v)	Sri Baidhar Sethi	596904	71,680.00	Irregular submission of Provisional Pension drawal particular resulting doubtful payment of Pension
			(vi)	Sri Rabinarayan Tripathy H/o Lt Bijayalaxmi	20322/AF	1,29,945.00	Doubtful excess payment in Provisional Family Pension

				Mishra			
			(vii)	Sri Subal Charan Das	124578 /TPS	7,71,750.00	Payment of DCRG without obtaining NDC
3	03/2021-22	District Treasury Bhadrak	1(x)	Sri Pravakar Sahoo	626751	1,22,265.00	Un-adjusted provisional DCRG
			(xi)	Sri Gagan Bihari Routray	612344	4,52,235.00	Un-adjusted provisional CVP
4	04/2021-22	District Treasury Cuttack	1(a)(i)	Sk. Sabir Khan	615993	99,840.00	Less deduction of CVP
			(ii)	Smt. Manjulata Muduli, W/o- Lt. Bibhuti Bhusan Muduli	602475	81,020.00	Doubtful excess payment due to non submission of detail drawal of provisional family pension.
			(iii)	Sri Chaitanya Charan Beura, bearing	604285	73,545.00	Less deduction of provisional pension
			(iv)	Sri Dileswar Bisoi	603325	13,352.00	Doubtful excess payment due to non submission of details drawal of provisional family pension
			1(c)(i)	Sri Pramod Ku. Mohanty	611345	7,68,399.00	Un-adjusted Provisional DCRG
5	05/2021-22	District Treasury Jagatsinghpur	1(viii)	Sri Nalini Charan Nayak	609824	963.00	Less deduction of provisional pension
Total:-						26,06,293.00	

APPENDIX – III

**Improper maintenance of specimen signature guard file
(Referred to in para 3.3)**

Sl. No.	Inspection Report No.	Para No.	Name of the District/Special/Sub-Treasuries
1	01/2021-22	5(c)	District Treasury Khurda
2	03/2021-22	5	District Treasury Bhadrak
3	04/2021-22	5(a)	District Treasury Cuttack
4	05/2021-22	5	District Treasury Jagatsinghpur

APPENDIX – IV

**Non-maintenance of I.T Asset & Stock Register
(Referred to in para 3.4)**

Sl. No.	Inspection Report No.	Para No.	Name of the District/Sub-Treasuries
1	01/2021-22	8(b)	District Treasury Khurda
3	03/2021-22	6	District Treasury Bhadrak
5	05/2021-22	8	District Treasury Jagatsinghpur

APPENDIX-V

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

Sl. No.	Inspection Report No.	Name of the District/Special/ Sub-Treasuries	Unused/Damaged (In Rs.)	Total value of Stamps (In Rs.)
1	01/2021-22	District Treasury Khurda	20,18,20,000.00/ 10,53,275.00/ 6,35,14,434.00	1,05,02,45,819.00
2	04/2021-22	District Treasury Cuttack	15,80,80,600.29/ 26,41,945.00	53,78,91,528.29
3	02/2021-22	District Treasury Puri	1,19,93,768.50/ 7,97,552.75	33,77,70,683.90
4	03/2021-22	District Treasury Bhadrak	14,91,95,956.52/ 1,27,204.35	23,42,98,384.87
5	05/2021-22	District Treasury Jagatsinghpur	76,74,919.10/ 3,36,960.00	11,11,49,331.10
Total: -			59,72,36,615.51	2,27,13,55,747.00

APPENDIX-VI

Safety Certificate not obtained

(Referred to in para 3.6)

Sl. No.	Inspection Report No.	Name of the District/Sub-Treasuries	Para No.s.
1	04/2021-22	District Treasury Cuttack	2(e)

APPENDIX – VII

Annual verification of Valuables deposited in Treasuries

(Referred to in para 3.7)

Sl. No.	Inspection Report No.	Para No.	Name of the District/Special/Sub-Treasuries
1	01/2021-22	5(a)(ii)	District Treasury Khurda
2	02/2021-22	2(a)	District Treasury Puri
3	03/2021-22	2(a)	District Treasury Bhadrak
4	04/2021-22	2(a)	District Treasury Cuttack
5	05/2021-22	2(a)(i)	District Treasury Jagatsinghpur