



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

**Report on the Annual
Review on the working of
Treasuries in Odisha
2014-2015**

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PREFACE

The Annual Review report on the working of the Treasuries in **ODISHA** for the year 201-2015 is prepared as required under paragraph 20.17.11 of Manual of Standing Orders (A&E) Vol-I. The Report contains 3 (three) parts.

Part-I Introductory, Organizational set up and Disposition of staff.

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

High risk issues:-

- 2.1 Increase in Suspense Balance
- 2.2 Arithmetical inaccuracy in List of Vouchers .
- 2.3 AC Bills outstanding for settlement.

Medium risk issues:-

- 2.4 Wrong inclusion of transactions under GPF (State)
- 2.5 Outstanding Pension claims from CPAO New Delhi
- 2.6 Non-submission of Schedules/Challans in support of GPF /HBA/MCA recoveries
- 2.7 Delay in rendition of Accounts

Low risk issues:-

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

Part-III Irregularities noticed during Inspection of Treasuries.

High risk issues:-

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

Medium risk issues:-

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

Low risk issues:-

- 3.10 Delay in issue of CTR/CTI
- 3.11 Irregular honouring of A.C Bills
- 3.13 Delay in rendition of LIC Premium Schedules
- 3.14 Reconciliation of Court Deposits
- 3.14 Annual Verification of Valuables deposited in the Treasuries
- 3.15 Improper maintenance of issue register of Book of Treasuries
- 3.16 Improper maintenance of Bill Transit/Token Register/proper accountal of Tokens
- 3.17 Improper maintenance of Advice /Challan /Pension Enfacement Register

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.

Accountant General

Bhubaneswar

Dated ,2015

**Report on the Annual Review on the Working of Treasuries in ODISHA for the year
2014-2015**

Highlights

01. A.C Bills outstanding for settlement **(Para 2.3)**
02. Wrong inclusion of transactions under GPF (State) **(Para 2.4)**
03. Outstanding Pension claims from CPAO New Delhi **(Para 2.5)**
04. Outstanding Paras **(Para 3.3)**
05. Irregular payment of Pension benefits without exercising proper checks **(Para 3.4)**
06. Stamp Account : huge retention of stamps in the Treasuries **(Para 3.6)**
07. Retention of huge balance in the PL Accounts of Administrators. **(Para 3.7)**
08. Rolling of unutilized funds under 8443- Civil Deposit-800-Other Deposits. **(Para 3.9)**

ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES IN ODISHA FOR THE YEAR 2014-15

PART-I

1. Introductory:

1.1 In the State of Odisha all financial transactions and accounting are carried out through Treasuries / Spl Treasuries / Sub-Treasuries. All moneys are collected, disbursed and accounted for through the Treasuries for the Government of Odisha. The paramount responsibility for efficient and effective functioning of the financial system is bestowed upon the Treasuries. Treasuries play an important role in strengthening the fiscal management of the State. With a view to ensure proper working of the Treasuries, the Accountant General (A&E), Odisha conducts regular inspection of the Treasuries every year and brings out an Annual Report summarizing the results of such inspections.

The Annual Report on the working of the Treasuries for the year 2014-2015 has been prepared, incorporating brief analysis of the deficiencies and irregularities noticed during compilation of accounts and those noticed during inspection of the Treasuries.

1.2. Organizational set up: -

In Odisha, there are 30 District Treasuries, nine Special Treasuries and 128 Sub-Treasuries (Annexure-A). These Treasuries are administratively controlled and supervised by the Director of Treasuries and Inspection, Odisha, Bhubaneswar, functioning under the Finance Department

1.3. Staffing position of Treasuries: -

The position of Treasury personnel as received from the Director of Treasuries and Inspection, Odisha, for the period 2010-2015 is as under :

Year	Sanctioned strength	Men-in position	Trained	Untrained
2010-11	917	710	687	23
2011-12	915	743	549	194
2012-13	918	690	521	169
2013-14	918	657	497	160
2014-15	918	665	490	175

Men in position in comparison to sanctioned strength is very less and trained staff position is decreasing every year. But, the number of the untrained staff is increasing every year, which may affect the smooth functioning of an Organization

1.4. Odisha Treasury Management System:-

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 Odisha Treasury Management System (OTMS), which has been Integrated/incorporated to Integrated Finance Management System (IFMS) as part of National e-Governance Plan (NeGP). Most of the modules of IFMS have been successfully implemented. One Cyber Treasury started functioning with effect from 24.02.2010 at Bhubaneswar, having the status of a Special Treasury, to collect receipts of the State Government electronically.

PART –II**2. Irregularities noticed during the course of accounting of the initial records rendered by the Treasuries:****2.1. Increase in Suspense Balance: -**

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

However, in the course of compilation of Treasury accounts, it was noticed in a number of cases, the paid vouchers were not submitted along with payment schedules which resulted in accumulation of Objection Book Suspense of this office. Out of total OB Suspense of Rs. 11,92.55 lakh during 2014-2015, as much as Rs. 8,59.99 lakh related to seven District Treasuries, which failed to submit paid vouchers, along with payment schedules, resulting in huge accumulation of OB Suspense as detailed below:

Table No.-1: Non-submission of paid vouchers by seven Treasuries

Sl. No.	Name of the Dist Try	No. of vouchers	Amount in Lakhs
1.	Spl. Try-IBhubaneswar	5	380.46
2.	Bargarh	17	88.85
3.	Cuttack	57	85.94
4.	Deogarh	15	31.42
5.	Ganjam, Chatrapur	17	62.12
6	Mayurbhanj	25	106.61
7.	Nayagarh	8	104.56
Total		144	859.96

32% of the OB suspense for 2014-15 was only due to five vouchers pertaining to Special Treasury No.I of Bhubaneswar.

The accounts, thus, failed to present a true and fair view of the accounts of the State and the chances of fraudulent drawals from the Treasuries was also not ruled out. A Statement of such wanting paid vouchers for the year 2014-2015 is shown in Annexure-‘B’.

2.2. Arithmetical inaccuracies in List of Vouchers.

The Treasuries are required to check the correctness of calculation of the bills, before they are passed for payment, as per provisions specified in the Odisha Treasury Code. But, it was noticed that the Treasuries failed to exercise such routine checks. The cases noticed during the review are illustrated in Annexure-C. The discrepancies noticed had to be kept under suspense, pending receipt of clarification from the Treasury Officers / Drawing and Disbursing Officers concerned.

It was seen that in case of District Treasuries Mayurbhanj, Jagatsinghpur, and Nabrangpur there was a difference of Rs.48.47 lakh (02/2015), Rs.4.95 lakh (11/2014) and Rs.216 lakh (04/2014) respectively between Schedule of Payment (SOP) amount and voucher, due to failure of the Treasury Officer in

exercising proper check of correctness of the calculation of the Bill, before they are passed for payment, which resulted in increase of the OB Suspense.

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

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

It was, however, noticed that as many as 6582 nos. of A.C Bills, amounting to Rs. 6,381 lakh were pending for adjustment till March 2015 (Annexure D). These pendencies were as old as 2003-04 which indicated that codal procedure were not followed by the respective Treasuries.

The following Dist. Treasuries, for example, have huge amount pending for adjustment.

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

Sl. No.	Name of the Dist Try	Item	Outstanding balance (in Rs Lakhs)
1.	Bhubaneswar Spl. Try.-I	151	307.95
2.	Cuttack	432	765.46
3.	Mayurbhanj	257	305.16
4.	Bhubaneswar Spl. Try.-II	07	1071.90
5.	Phulbani	210	304.66

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

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

Receipt and payment relating to other Major Heads/Minor Heads of Accounts, were found misclassified by the Treasuries under the Head of Account "8009- GPF"-101-GPF (State), in spite of proper classification given on the body of the Challans/Vouchers by the Drawing and Disbursing Officers. This caused difficulty and delay in accounting of such transactions under respective Head of Accounts. The debits were mostly misclassified by the Treasuries under 8009-GPF (State). This issue has been repeatedly raised in previous Review Reports but the position had not improved and misclassification of AEIPF (TPF) continued to occur. An amount of Rs. 1,64.68 lakh pertaining to AEIPF (TPF) during 2014-2015 had been booked under 8009-State P.F.

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

Table No.-3: Wrong inclusion under GPF (State)

Sl. No.	Major Head to which relates	TRY	Amount(Rs.) In lakh
1	8009 SPF,60-Other PF,103- Other MISC. PF,AEIPF(TPF)	Dist.Try Angul	4.90
2	„	Spl.Try-1 Bhubaneswr	9.40
3	„	Dist.Try Boudh	6.48
4	„	Dist.Try Bhadrak	4.29
5	„	Dist.Try Bargarh	3.57
6	„	Dist.Try Bolangir	1.04
7	„	Dist.Try Balesore	2.30
8	„	Dist.Try Cuttack	11.93
9	„	Spl.Try Cuttack	3.00
10	„	Dist.Try Deogarh	12.80
11	„	Dist.Try Jharsuguda	2.45
12	„	Dist.Try Kalahandi	21.86
13	„	Dist.Try Kendrapara	3.03
14	„	Dist.Try Koraput	3.60
15	„	Dist.Try Khordha	0.84
16	„	Dist.Try Mayurbhanj	14.39
17	„	Dist.Try Malkangiri	5.51
18	„	Dist.Try Nuapara	5.47
19	„	Dist.Try Nabrangpur	29.34
20	„	Dist.Try Phulbani	2.47
21	„	Dist.Try Puri	2.00
22	„	Dist.Try Sambalpur	13.14
23	„	Dist.Try Sundargarh	0.82

The magnitude of wrong inclusion of transactions under GPF (State) is evident from the above table.

An exhaustive list containing some cases of such misclassifications during 2014-15 are given in Annexure- 'E'.

2.5 Outstanding pension claims from CPAO New Delhi: -

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

However, during review, it was observed that an amount of Rs.4,79.34 lakh remained un-recouped for central pension vouchers submitted to CPAO, New Delhi during the year 2014-2015.

Similarly, the amount pending with Railways and Defense are Rs.0.40 lakh and Rs.56.19 lakh respectively during the year 2014-2015. The quantum of pension vouchers remaining un-recouped is shown in Annexure –‘F’.

2.6 Non- submissions of Schedules/ Challans in support of GPF / HBA /MCA recoveries:

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

It was seen that almost all the Treasuries had failed to furnish relevant Schedules/Challan, in almost all the accounting months, resulting in accumulation of huge amount of missing credits to the tune of Rs.10.56 lakh, involving 62 Challans, during 2014-15 in respect of Provident Fund/HBA /MCA. Instances of such cases noticed during the period of report are placed in Annexure-G.

2.7 Delay in rendition of Accounts.

A review of the position of submission of monthly accounts by the Treasuries, during the year 2014-2015, revealed that despite several instructions, late submission of accounts continued to prevail in the Treasuries during 2014-2015 also. Average delay ranged from 1 to 11 days in respect of 1st and 2nd list of accounts.

It was seen that there was a persistent delay in submission of first list of Accounts by all the Treasuries. In case of District Treasury Jharsuguda, there was delay in submission, both in respect of first and second list of Accounts, which ranged between 5 to 11 days. The following is an illustrative picture of delay in rendition of Accounts by some Treasuries.

Table No. 4: Delay in rendition of Accounts

Sl. No.	Delay in rendering of Accounts by Treasuries for more than Seven days.
1.	Berhampur Special Treasury
2.	Balasore
3.	Bargarh
4.	Dhenkanal
5.	Ganjam, Chatrapur
6.	Jharsuguda
7.	Keonjhar

The Treasury wise list indicating such delay is given in Annexure-‘H’. Such delay in submission of account by the Treasuries has caused tremendous pressure in compilation and timely rendering of yearly financial statements by A.G.to Government. Timely submission of Accounts, with reduction of operational errors, may be ensured by the Treasuries, for achieving completeness in the State Accounts.

2.8 Requisition for correction of Accounts: -

Accounts should be accurate at the time of rendering itself by the treasuries. It was observed in 2014-15 that there were a large number of requisitions for correction of accounts received from Treasuries, as shown in Annexure-‘I’.

It was seen that out of 38 District Treasuries, 32 Treasuries had requested for correction of accounts. Instances ranged from 1 to 14 times during 2014-2015. Treasuries having large number of requests for correction of accounts during 2014-2015 are given in table below which need to be avoided in future.

Table No. 5: Requisition for correction of Accounts

Sl. No.	Name of the Dist. Try.	No. of requisition made for correction of Accounts.
1.	Angul	11
2.	Balasore	10
3.	Cuttack	14
4.	Jajpur	9
5.	Khurda	8

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

Correction of account relating to earlier years are also received during the year for settlement, as per the following-

Table No. 6 : Year wise Requisition for correction of Accounts

Sl. No	Years	Number of requisition
1	2005-06	1
2	2006-07	5
3	2007-08	7
4	2008-09	4
5	2009-10	15
6	2010-11	5
7	2011-12	19
8	2012-13	24
9	2013-14	62
10	2014-15	21
Total		163

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

2.9 Non- Submission of Lapsed Deposits Statements: -

At the close of March each year, the Treasury Officers are required to submit a statement of lapsed deposits in accordance with the provisions of SR- 436 of OTC Vol-I, in order to enable the Accountant

General to credit the lapsed amount to Govt. account by transfer entry. It was, however, noticed that statements of lapsed deposits were not submitted by the Treasury Officers, as shown in Annexure-‘J’.

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

Table No.7: Non- Submission of Lapsed Deposits Statements

Sl. No.	Name of the Dist Try	Head of Accounts	Period of Non-Submission
1.	Bolangir	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2015. 2000 to 2015
2.	Boudh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2015 2000 to 2015
3	Deogarh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2015 2000 to 2015
4	Khurda	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2007 2000 to 2015
5	Nayagarh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2015 2000 to 2009, 2011, 2015
6	Puri	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2015 2000 to 2015
7	Sonepur	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	2000 to 2015 2000 to 2015

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.8: Irregular Submission of Lapsed Deposits Statements

Sl. No.	Dist Try Name	Head of Account	Period of submission	Period of non-submission
1	Bargarh	8443-CD-104-Civil Court Deposit	2004-2005, 2007-2008, 2015	2000-2003, 2006, 2009, 2010-2014
2	Bhadrak	8443-CD-104-Civil Court Deposit	2000, 2004-2014	2001-2003, 2015
3	Cuttack	8443-CD-104-Civil Court Deposit	2000-2014	2015
4	Ganjam	8443-CD-104-Civil Court Deposit	2003-2014	2000-2002, 2015
5	Gajapati	8443-CD-104-Civil Court Deposit	2007-2010	2000-2006, 2011- 2015
6	Jajpur	8443-CD-104-Civil Court Deposit	2007-2011	2000-2006, 2012- 2015
7	Kalahandi	8443-CD-104-Civil Court Deposit	2001-2006, 2008-2014	2000, 2007, 2015

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

In contravention of Provisions of SR-479 of OTC, it was noticed that 31 Treasuries failed to submit the Annual Balance Certificates (ABC) for the year 2014-2015 as on 30.06.2015. Some treasuries have failed to submit ABC in respect of any P.L Account Administrators under their jurisdiction. A few examples are given below:-

Table No.-9: Non- Submission of Annual Balance Certificates

Sl. No.	Name of the Dist Try	No. of PL Administrators
1.	Bhadrak	19
2.	Bolangir	34
3.	Ganjam	58
4.	Keonjhar	35
5.	Khurda	31
6.	Nuapada	13
7.	Sonepur	14

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

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

PART-III

Important irregularities noticed during local inspection of Treasuries

3.1 Internal Control System: -

An effective Internal Control mechanism should be in place to ensure efficient functioning of the Treasuries in the State. Inspection of Treasuries by the D.T & I (O) plays a vital role in this regard. As per SR -35 of OTC Vol-I Director of Treasuries & Inspection, Odisha is required to inspect all the treasuries of the State annually.

Contrary to the said provisions of OTC Vol-I, it was found that out of 167 Treasuries of Odisha, only 54 and 32 units of Treasuries were inspected by the D.T & I (O) during 2013-14 and 2014-15 respectively.

Similarly, timely rendition of Monthly accounts to A.G ensures completeness of Civil Accounts. Despite continuous monitoring at A.Gs level, most of the Treasuries failed to submit the accounts within the stipulated date. The D.T & I (O) must ensure timely rendition of accounts by all the accounts rendering units through constant monitoring.

3.2 Status of Inspection of Treasuries by A.G:-

During 2014-2015, 30 District Treasuries, 8 Special Treasuries and 62 Sub-Treasuries were inspected by the inspecting staff of the Accountant General (A&E). Details are placed at **Appendix-“I”**.

The irregularities and lapses noticed during 2014-2015 were brought to the notice of the concerned Treasury Officers / Sub-Try Officers through Inspection Reports issued by this office. Copies of Inspection Reports have also been sent to the Director of Treasuries and Inspection, Odisha and the District Collectors.

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

3.3. Outstanding Paras: -

The position of outstanding IRs as on 31.03.2015, relating to different Treasuries / Sub-Treasuries is indicated in Appendix-“II”, to this report. It is seen that as many as 2075 Paras, contained in 407 Inspections Reports, from the year 1976-77 onwards, are outstanding for want of final compliance from the Treasuries/ Sub-Treasuries. The delay in submission of compliance to these IRs and the lack of follow up to ensure prevention of recurrence of those irregularities defeats the very purpose for which the inspections were conducted. Huge number of paras are outstanding despite the fact that, the D.T.I (O) in his Circular No. TP-65/07(pt)/14429(38) dated. 02.07.07 impressed upon and directed all the Treasury Officers for timely submission of compliances to the I.Rs within one month from the date of receipt of the reports and to take up appropriate and corrective measures to settle the outstanding Paras.

D.T.I, Odisha also conducted Triangular Committee Meetings for settlement of Outstanding IR s and Paras during 2014-2015. Such T.C Meetings were held in respect of 24 Treasuries and 258 Paras belonging to old Inspection Reports were settled during 2014-15.

3.4 Irregular payment of pension benefits without exercising proper checks

3.4.1 Excess payment of Pension and Gratuity:

At present 28 percent of pensioner are drawing pension from Treasuries. 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.32.82 lakh were made for several reasons under different categories. In a number of cases, it was observed that required checks by the TOs / STOs were not exercised, with due care, as a result of which irregular payment of pensionary benefits were made.

A few such instances are given below. Treasury wise list of excess payments made during 2014-2015 is enclosed at **Appendix-“III”**.

Table No.-10: Excess Payment of Pension & Gratuity During The Year 2014-2015

Sl. No.	Reasons For Excess Payment	Amount (Rs.in lakh)
1.	Excess payment of pension due to arithmetical inaccuracy.	0.44
2.	Excess payment due to delayed commencement of reduced pension on account of payment of commuted value of pension.	4.42

3.	Excess payment of pension in favour of family pension due to payment at enhanced rate beyond the stipulated date.	14.21
4.	Excess payment of pension due to other miscellaneous reasons.	13.75
Total		32.82

Immediate attention is required for regularization of the excess payments.

(a) Excess payment of pension due to arithmetical inaccuracy

Excess payment of Rs. 44,298.00 was made to the pensioners due to wrong calculation of monthly pension /arrear pension in 14 instances relating to 10 Treasuries (Appendix –III-A). For example, Smt. Surekha Biswal w/o Late Gajendra Biswal, Holder of PPO No. 53450s(f) was paid provisional CVP by the DDO for Rs.2,04,768/- .But at the time of 1st payment of LTA pension she was paid an excess amount of Rs.29,211/- (due to wrong calculation of LTA Pension and not taking the commuted portion into account)

(IR No.40/14-15, Para 1(c), Sub-Treasury, Kishorenagar)

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

Excess payment of Rs.4,41,505.00 was made to the pensioners due to delay in commencement of reduced pension in 109 instances relating to 42 Treasuries.(Appendix –III-B). For example, it was noticed that during payment of CVP to Sri Remis Dung Dung, holder of PPO No. 522144, on 17.10.2014, the date of commencement of reduced Pension (RP) was taken as 17.10.2014 instead of 23.04.2014 as CVP authority was issued on 23.01.2014. This has resulted in excess payment of Rs.18,192/- for the period 23.04.2014 to 16.10.2014 @ Rs.3146 (Commutated portion) due to delayed commencement of reduced pension.

(IR No.75/2014-15, Para 1(a), Sub-Treasury, Rajgangpur)

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

Excess payment of Rs. 14.21 lakh was made to the pensioners due to payment of enhanced rate of Family Pension, beyond stipulated date, in 52 instances relating to 26 Treasuries (Appendix-III-C). For example, Smt. Dhirashree Muduli, W/o Late Bansidhar Muduli, holder of PPO No. 50013 S(F) was paid an excess amount of Rs. 1,20,706/- due to payment of Family Pension at enhanced rate @ Rs.9,275/- p.m for the period from 08.05.2013 to 30.09.2014.

(IR No. 69/2014-15 Para No. 1(a) Dist-Treasury, Puri)

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

Excess payment of Rs. 13.75 lakh was made to the pensioners due to wrong adjustment of Pension/CVP and other miscellaneous reasons, in 34 instances relating to 24 Treasuries (Appendix-III-D).

- Sri Bhikari Charan Satpathy, PPO No. 113 ANGREV- 509166, was authorized Pension @ 2438/- w.e.f 1-4-2002, withholding 50% of the Pension. The said Pension was consolidated to Rs.5510/- w.e.f 01-01-2006 at Sub-Try level. Basing on the Authority, his pension was calculated from 4/2002 to 5/2014 for Rs.4,77,643/-. As per L.No 1509 dt. 26/7/2013 of the Tahasildar, Athmalik he was paid provisional Pension for Rs.6,46,836/- upto 12/2012. After deducting provisional Pension, it was found that he was paid excess pension of Rs.1,69,193/- due to excess drawal of provisional pension (**I.R No. 30/2014-15 Para-1(a) Sub-Treasury, Pallahara**).
- Pursuant to FD.OM.no-27689/-F dated 09.6.2009, for the Pensioners/Family Pensioners, who are drawing more than one Pension/Family Pension (State), consolidation of Pension/Family Pension shall be calculated separately and none of the pension shall be stepped up to Rs.3500/-(minimum pension), if the total of the two is more than Rs.3500/-. But, contrary to the instruction of Govt., one of the Family Pensions of Smt. D. Laxminarasamma holder of PPO No-42095S(f) and PPO No-39990S(f) was stepped up to Rs.3500/-wef.1.1.2006 resulting in an excess payment of Rs. 92,286/-as per the Fixation of Floor ceiling of more than one Family Pension (**I.R No. 67/2014-15 Para 1(b) Spl. Treasury , Berhampur**)
- Late BidyutLata Dash retired as a high school Teacher, w.e.f 30/4/2007 and expired on 24.10.2010. The LTA pension was authorized @ 6290/- + TI w.e.f 1.5.2007 to 24.10.2010 and the FP was authorized in favour of her husband Shri. Birakishore Mohapatra @ 6290 +TI from 25.10.2010 to 6.4.2014 and thereafter @ 3774+TI. Before authorisation of final pension, Sri Mohapatra was paid Provisional FP from the O/o the District Education Officer, Sambalpur from 5/2007 to 12/2012 for a total amount of Rs.2,26,054.00. While intimating the provisionally drawn amount, the DEO, Sambalpur in his Letter No. 7458 date. 29.10.2013 informed the Try Officer, Jharsuguda that Provisional FP w.e.f January 2013 to June, 2013 was drawn under DEO, Jharsuguda. However, the said provisionally paid statement was neither obtained from the DEO, Jharsuguda nor was any amount adjusted from his final FP, resulting in excess payment of Rs.67,932.00, from 1/2013 to 6/2013. (**I.R No. 74/2014-15 Para 1(b) Dist. Treasury , Jharsuguda**)

- Provisional Pension to the tune of Rs.90,626/-was paid to Smt. Sulochana Jena w/o late-Hadibandhu Jena, holder of PPO No-508561(f), for the period 18.2.12 to 02/13,out which only Rs.54,000/-was adjusted at the time of 1st pension payment, leaving an amount of Rs.36,626/-(towards DR on pension) un-adjusted, for which excess payment of pension Rs.36,626/-was made. Similarly, Provisional DCRG amount, to the tune of Rs.1,17,450/-, paid to the legal heirs of late-Hadibandhu Jena, Holder of PPO No-508561(f), was not adjusted either from the 1st pension payment or from the final DCRG amount(Rs.26,100/- x04 shares) Rs.1,04,400/-for which excess payment of Rs.1,17,450/-was made. **(I.R No. 86/2014-15 Para 1(A) (i) (ii) Dist. Treasury, Bhadrak).**
- Tankadhar Behera, PPO-398972 was getting pension @ 6375+T.I from 01.04.2009, out of which he commuted Rs.2,550/-. The CVP was paid on 22/11/2011. He expired on 29/04/2013. As observed, the CP of Rs.2,550/- p m was not deducted from his pension from 22/11/2011 to29/04/2013 resulting in excess payment of Rs.44,030/-.(I.R No. 97/2014-15 Para 1(d) Dist. Treasury, Deogarh)

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

SR-317(ii) of OTC Vol-I provides that if a service pension remains undrawn for three years, and a political pension remains undrawn for six years, it cannot be paid without the authority of the Accountant General.Such pension cases that cease to be payable during life time of a pensioner (SR-319) should be returned to the authorizing organizations in order to prevent them from misuse.

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

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

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

Sl. No	I.R No.	Paras	Try/Spl Try / Sub-Try	Name of Pensioners	PPO No.	Undrawn Pension since
1	77/2014-15	1(vi)	Sub-Try Bonei	Asrapi Pradhan W/o Lt. Chudamani Pradhan	71148 S(F)	12/2009
				Kalyani Munda, Legal guardian of Nalinibala Munda, W/o Lt. Lalsingh Munda	51497 S(F)	07/2010
				Dhaneswar Mahanta	99343	09/2009
				Sashi Biswal, W/o Lt.	13671 S(F)	10/2011

				Sukadeb Biswal		
				Josada Dei, W/o Lt. Arjun Meher	9852 S(F)	02/2011
				Padmabati Parida, W/o Lt. Chuda Mohan Parida	74596 S(F)	01/2011
				Harihar Chardia	375994	10/2011
				Banamali Naik	326324	09/2010
2	89/2014-15	1(c)	District Treasury Dhenkanal	Pitabasa Sahu	29596 AEI	Pensioner deceased & closed
				Iswar Chandra Pradhan	28297	Pensioner deceased & closed
				Ramakanta Pattnaik,	308057	Deceased on 12/2/2013
				Swarnalata Sahoo	8268	Deceased & closed
				Subhadra Mohapatra	64597/WB	Expired since 12/1/2008
				Krushnapriya Pattnaik Central Civil F.P Harapriya Singh Central Political	183/CE 1699/CE	Expired since 1.12.2010

Retention of undrawn/closed Pension cases may result in misuse and fraudulent drawl of Pension in the name of ghost Pensioners.

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

3.5 Retention of Time barred GPF Authority: -

As per SR-317 (2) of OTC Vol.-1 and conditions stipulated on the body of the authority slip, the periodicity of GPO and GPF authorities is one year and six months from the date of issue respectively. It was observed during inspection, that a number of such authorities were retained by the Treasury Officers, instead of returning them to the issuing offices. Few instances are cited below:-

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

Sl. No.	I.R No.	Para	Treasury	Name /Account No.	Authority No./Date of issue	Issuing Authority	Amount (Rs)	Valid upto
1	10/14-15	4	Sub-Try Dhamanagar	R.K Swain /28112/PS	41476/05-09-13	Controller of A/c	261148/-	04-03-14
				G. Mallick/ 14231 LR(O)	2282/04-10-13	AG (A&E)	286110/-	03-04-14
				SS Behera/ 8114/MS	45347/17-10-13	Controller of A/c	56314/-	16-04-14
				H.M Das/	43720/	Controller	133811/-	27-03-14

				102535/PS	28-09-13	of A/c		
				R.K Bhuyan/ 27184/PS	48525/ 31-10-13	Controller of A/c	99940/-	30-04-14
				K.M Nayak/ 40022/PS	52324/ 08-11-13	Controller of A/c	469884/-	07-05-14
				B.L Biswal/ 26890/PS	36878/ 19-07-13	Controller of A/c	173490/-	18-01-14
				R.K Panda/ 26752/PS	362825/ 19-07-13	Controller of A/c	549736/-	18-01-14
2	11/14-15	2	Sub-Try Soro	Lt. M.C Nandi/ 50432/PH	50802/ 04-11-13	Controller of A/c	363079/-	03-05-14
3	97/14-15	12	District Try Deogarh	S.K Panda/ 0000231/SES	2345/ 22-05-14	Controller of A/c	1,02,666/-	21-11-14
				P.M Sahu/ 31615 MJ(O)	750/ 08-05-13	AG (A&E)	67,004/-	07-11-14
				S. Mohapatra/ 6096 F(O)	761/ 03-06-13	AG (A&E)	18,632/-	02-12-13

Such retention of time barred authority by that treasuries resulted in non-revalidation of the same by A.G. and deprived the ultimate beneficiaries of its legitimate dues. Further, this may lead to creation of additional liabilities on account of interest payment to the subscriber and possibility of misuse /fraudulent drawl.

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

During inspection of Treasuries, it was observed that huge numbers of stamps were retained in the Treasuries in excess of actual requirements. Huge number of unused OET Stamps and water marked plain papers were kept in the strong room for long periods. Out of that, some categories of stamps have also become unserviceable due to prolonged stacking/storage. It was noticed that a sizable quantity of stamps of different other categories were kept in the Treasuries which is in excess of the reasonable requirements of the Treasuries even in near future. No transactions have taken place in respect of those stamps for a long period. In this connection, although DTI (O) in his Circular No. 11828 dated 28.7.94 and No. 79/96-19558(160)/DTI dated 28.8.97 communicated the procedure for disposal of such huge stock of OET stamps, the Treasuries failed to implement it in action.

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

Table No.-13: Stamp Account: Stock of stamps/ Percentage of unused/damaged stamps -

Sl. No.	Dist. Treasury	Stock of Stamp (Rs.)	Value of unused/damaged stamps (Rs. In Lakh)	Percentage of unused/damaged stamps
1.	Khurda	1,46,26,29,136.00	4577.33	31
2.	Balasore	80,19,96,494.00	128.68	2
3	Mayurbhanj	34,52,39,609.00	1204.56	35
4.	Puri	29,32,44,407.00	127.91	4
5.	Sambalpur	14,57,67,699.00	79.07	5

Apart from the list at Appendix – V, huge quantity of damaged stamps are also kept in the strong room which is 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. To avoid the stamps, becoming unserviceable in course of time, those should be transferred to needy Treasuries immediately. Effective steps from Government are required in this regard.

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

Scrutiny of P.L Accounts of Administrators revealed that, as of 31.03.2014, Rs. 1130.33 crores were retained in different Administrators P.L Accounts without being utilized, for which the money was provided. Further, it was found that percentage of expenditure out of PL 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 2013-14 in respect of few treasuries, showing fund flow and its utilization during the year, are as shown below.

Table No.-14: Percentage of expenditure out of P.L. Accounts:**(Rupees in Lakh)**

Sl. No.	Treasury Name	OB	Receipt	Total	Payment	CB	Percentage of Expenditure
1	District Treasury , Nawarangpur	8015	9202	17218	10464	6753	61
2	District Treasury , Mayurbhanj	7079	18562	25641	14794	10847	58
3	District Treasury , Kendrapara	2248	4520	6768	3680	3088	54

The exhaustive list showing closing balances in PL Accounts of different treasuries is exhibited in Appendix-VI.

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

3.8 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. A few such instances are indicated in Appendix-VII.

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

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

Contrary to the above order of the State Government, it was observed that, Rs.161.35 crore has still been rolling under 800-Other Deposit, which are exhibited in Appendix-VIII and no step has been taken by the concerned authorities to reduce the balance. A few such instances are indicated below:

Table No.-15: Retention of huge balance under 8443-Civil Deposit-800- Other Deposit

Sl. No.	Treasury Name	Amount (Rs in Lakh)
1	District Treasury , Nuapada	1849.63
2	Spl Treasury Panposh	454.80
3	District Treasury, Sambalpur	782.83
4	Special Treasury, Cuttack	870.90
5	District Treasury, Angul	240.60
6	District Treasury, Kendrapara	332.40
7	District Treasury, Jagatsinghpur	319.32
8	District Treasury, Kalahandi	2664.99

3.10 Issue of CTR/CTI neglected:-

As per provision of S.R. 403 of O.T.C. Vol-I and notes there under, the Treasury Officer is required to issue a Consolidated Treasury Receipt (CTR) in respect of whole of the remittances, received during the

month and a Certificate of the Total Issues (CTI) in respect of Cheques drawn by the Divisional Officers under the jurisdiction of the Treasury to the Divisional Officers of P.W. Divisions by 20th of the following month as stipulated in D.T.I.'s letter No.TE-57/83-17261(19) dated 2.8.83 and A.G.'s letter. No WAC-IV-Form-51-1586 dated 29.3.96 for onward transmission to the A.G. together with Form 51. It was, however, noticed that CTRs/CTIs were not regularly issued by the Treasury Officers to P.W. Divisions for which discrepancies between the Treasury and Divisional Accounts remain un-reconciled. Instance of a few defaulting Treasuries are given in Appendix-IX.

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

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

3.11 Irregular honoring of A.C Bills: -

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

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

3.12 Delay in rendition of LIC Premium Schedules.

As per DTI (O) Circular No.18745 dt. 03.12.94 and No.18738 dt. 10.05.96, the Schedule of LIC Premium should be remitted by 15th of the following month to LIC authorities. But, it was observed that the Treasury Officer do not remit the same in time. Instances of delay were noticed in 34 cases with delay ranging from 9 to 120 days. (Appendix-XI) Delay in rendition of LIC Premium deprives the beneficiary from getting his legitimate dues from the due date and improper accountal of money between different major head of account of consolidated fund of the State. Instances of a few such cases under different Treasuries are shown in Appendix-XI..

3.13 Reconciliation of Court Deposits

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

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

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

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

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

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

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

Improper maintenance of Issue register of Book of drawl may lead to improper use causing fraudulent drawl of bills through fake book of drawl.

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

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

3.17 Improper maintenance of Advice/Challan/Pension Enfacement Register: -

As per SR-386,387 of OTC Vol-I read with G.O.F.D No. 45539/TRA/441/77/F dated 2.9.77 and No. 2391 dated 8.9.91, the debit/credit scroll No and date are required to be noted against the corresponding entries made in the Advice/Challan and Pension Enfacement registers to ascertain the correctness of payment or receipt as the case may be.

It is observed that most of the treasuries do not follow above codal provisions. A few instances are exhibited in Appendix-XVI (In this connection the Treasuries should follow the instructions of the DTI (O) communicated in his circular No. TP-32/96-1387(160) / DTI dt. 24.1.97 and No. Pen-II-29/81-14936(91) dt. 11.6.81 regarding proper maintenance of the above registers)

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

Annexures & Appendices

ANNEXURE-A**List of Dist. Treasury/Spl. Treasury/ Sub-Treasury**

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

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

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

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

ANNEXURE – B**Position of Wanting Paid Vouchers for 2014-2015**

TR Y	M n	M. Head	TV. No	Bill No	Amount (Rs)	Designation of DDOs
AN G	1	2029	34	110	56,921.00	Tahasildar,Kishorenagar
	3	2236	5	0.281	39,006.00	District Social Welfare Officer,Angul
	3	2406	96	238	1,000.00	Divisional Forest Officer(Kenduleaf Division),Angl.
	3	2415	3	134	47,360.00	Assistant Director of Horticulture,Talcher
	3	2415	4	187	17,862.00	District Fisheries Officer,Angul
	5	2225	48	20	32,711.00	Block Development Officer Banarpal,Angul
	5	2225	52	21	34,850.00	Block Development Officer Banarpal,Angul
	9	2041	2	15	2,08,592.00	Regional Transport Officer,Angul
	9	2041	5	37	29,914.00	Regional Transport Officer,Angul
	9	2406	117	118	19,977.00	Divisional Forest Officer(Kenduleaf Division),Ang.
	9	2406	128	204	1,94,270.00	Superintendent of Police,Angul
	9	2406	148	107	3,66,176.00	Divisional Forest Officer(Wildlife),Angul
	9	2515	28	51	6,699.00	Block Development Officer Athamallik,Athamallik
	12	2054	14	21	39,638.00	Sub-Treasury Officer,Chhendipada
BA M	10	2202	38	58	1,08,744.00	Principal DPIASE,Berhampur
	11	3453	3	37	58,856.00	Senior Scientific Officer Testing Laboratory,BAM.
BB S	2	4059	1	362/TC	1,50,00,000.00	Director of Culture,Bhubaneswar
	2	4059	2	347/TC	2,30,37,000.00	Director of Culture,Bhubaneswar
	9	2235	120	30718	3,000.00	Treasury Officer Special Treasury No-I,BBS
	9	2235	121	30717	3,000.00	Treasury Officer Special Treasury No-I,BBS
	9	2235	122	30713	3,000.00	Treasury Officer Special Treasury No-I, BBS
BD K	2	2210	85	198	77,973.00	Medical Officer Community Health Centre,Chandabali
	3	2210	3	226	38,000.00	Medical Officer Community Health Centre,Dhamanagar
	11	2210	121	130	20,000.00	Medical Officer Community Health Centre,Tihidi
BG R	2	2202	6	447	13,22,130.00	District Education Officer,Bargarh

	2	220 2	214	502	89,532.00	District Education Officer,Baragarh
	3	202 9	148	61	50,000.00	Tahasildar,Bijepur
	3	223 5	334	78	73,800.00	Child Development Project Officer Paikmal,Padmapur
	5	201 4	56	11Nil	2,095.00	Registrar Civil Courts,Baragarh
	5	201 4	57	65	5,232.00	Registrar Civil Courts,Baragarh
	5	201 4	58	67	4,740.00	Registrar Civil Courts,Baragarh
	5	201 4	59	68	9,022.00	Registrar Civil Courts,Baragarh
	5	201 4	60	69	1,150.00	Registrar Civil Courts,Baragarh
	5	201 4	61	64	20,000.00	Registrar Civil Courts,Baragarh
	5	201 4	62	70	750.00	Registrar Civil Courts,Baragarh
	5	201 4	63	71	800.00	Registrar Civil Courts,Baragarh
	6	220 2	283	27	46,667.00	Block Education Officer,Barapalli
	8	220 2	18	32	78,546.00	Block Education Officer,Gaisilat
	9	221 0	193	155	40,753.00	Sub-Divisional Medical Officer,Padmapur
	9	223 5	48	22	1,79,352.00	Child Development Project Officer,Sohella
	9	223 5	80	64	69,61,250.00	District Social Welfare Officer,Baragarh
BL G	9	220 3	5	32	42,900.00	Principal Government Polytechnic,Bolangir
	12	221 0	17	56	4,61,584.00	Superintendent Govt Ayurvedic Pharmacy,Bolangir
BL S	2	251 5	68	108	76,355.00	Block Development Officer Remuna,Balasore
	2	251 5	71	118	1,29,780.00	Block Development Officer Remuna,Balasore
	3	360 4	2	0.83	1,18,050.00	Executive Officer Zilaparisad,Balasore
	6	220 2	254	34	39,270.00	Block Education Officer,Bahanaga
CT C	1	201 4	257	1074	6,000.00	Spl Officer Spl Cell Odisha High Court,Cuttack
	1	220 2	110	36	1,14,220.00	Principal JN College,Kuanpal
	1	221 0	102	208	1,39,560.00	Medical Officer Community Health Centre Adasapur,Niali
	1	221 0	104	210	50,968.00	Medical Officer Community Health Centre Adasapur,Niali
	1	221 0	121	209	4,70,549.00	Medical Officer Community Health Centre Adasapur,Niali
	1	470 1	7	0	9,900.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	1	470	8	0	44,002.00	Executive Engineer Hadua Irrigation Division Narsinghpur

		1				,Cuttack
	1	470 1	9	0	3,02,750.0 0	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	1	470 1	10	0	19,800.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	1	470 1	11	0	96,884.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
CT C	1	470 1	12	0	16,708.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	1	470 1	13	0	22,932.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	1	470 1	14	0	19,037.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	1	470 1	15	0	1,32,870.0 0	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	1	470 1	16	0	9,900.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	1	470 1	17	0	18,995.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	2	222 5	54	293	8,000.00	District Welfare Officer,Cuttack
	2	470 1	10	0	4,884.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	2	470 1	16	0	20,000.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	2	470 1	17	0	1,02,149.0 0	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	2	470 1	18	0	9,900.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	2	470 1	19	0	23,069.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	2	470 1	20	0	9,900.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	3	201 4	38	233	60,553.00	Civil Judge(Junior Division),Athagarh
	3	204 1	16	167	14,518.00	Regional Transport Officer,Cuttack
	3	204 1	52	560/C	11,734.00	State Transport Authority-cum-Transport Commissioner, Cuttack
	3	205 5	415	857	1,03,685.0 0	Director General & Inspector General of Police,CTC
	3	221 0	182	282	15,281.00	Medical Officer Community Health Centre,Mahanga
	3	221 0	187		15,955.00	Medical Officer Community Health Centre,Mahanga
	3	221 0	202	268	1,01,800.0 0	Medical Officer Community Health Centre,Mahanga
	3	221 1	11	170	12,000.00	Asst District Medical Officer FW & Immunisation, CTC
	3	222 5	175	316	1,57,625.0 0	District Welfare Officer,Cuttack
	8	220 2	9	12	4,206.00	Principal Niali College,Niali
	8	220 2	11	15	83,868.00	Principal Indira Gandhi Womens' College,Cuttack
	8	220 2	20	12	5,57,732.0 0	Principal Indira Gandhi Womens' College,Cuttack

	8	220 2	21	14	25,810.00	Principal Indira Gandhi Womens' College,Cuttack
	9	205 4	63	30	29,025.00	Sub-Treasury Officer,Tigiria
	9	220 2	213	29	36,660.00	Head Master Secondary Training School Ragadi,Banki
	9	220 2	214	22	1,80,123.0 0	Head Mistress Government Girls High School,Banki
	9	220 2	220	30	1,21,920.0 0	Head Master Secondary Training School Ragadi,Banki
	9	220 2	222	19	1,74,123.0 0	Head Mistress Government Girls High School,Banki
	9	220 2	567	32	41,838.00	Head Master Radhanath Sec. Training School,Cuttack
	9	221 1	4	96	70,154.00	Sub-Divisional Medical Officer, Athagarh
	9	360 4	3	17	4,80,000.0 0	Executive Officer Zilla Parishad, Cuttack
	10	220 2	53	32	1,55,280.0 0	Principal DKN College,Eranch
	10	360 4	1	3	22,47,000. 00	Executive Officer Notified Area Council Atahagarh, Athagarh
	11	220 2	353	35	15,518.00	Head Master Sundergram High School Sundergram,Niali
	11	220 2	356	34	1,65,999.0 0	Head Master Sundergram High School Sundergram,Niali
	11	220 2	359	33	71,197.00	Head Master Sundergram High School Sundergram,Niali
	11	220 2	360	36	11,777.00	Head Master Sundergram High School Sundergram,Niali
	11	470 1	11	0	27,342.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	12	201 4	349	625	4,452.00	Registrar Civil Court,Cuttack
	12	205 6	46	468	1,00,000.0 0	Superintendent Circle Jail,Chwoudar
	12	220 2	289	42	14,41,756. 00	Principal Gopabandhu SC College,Athagarh
	12	470 1	9	0	19,800.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	12	470 1	10	0	3,40,713.0 0	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
	12	470 1	11	0	42,352.00	Executive Engineer Hadua Irrigation Division Narsinghpur ,Cuttack
CTS	3	202 9	83	305	4,974.00	Settlement Officer Jobra, Cuttack
	3	202 9	106	335	3,000.00	Deputy Director Survey & Map Publication,Cuttack
	8	220 2	11	20	4,51,579.0 0	Principal Choudwar College,Choudwar
	8	220 2	16	15	1,01,440.0 0	Principal Brahmanajharilo Mahavidyalaya,Brahmanajharilo
	9	220 2	189	256	69,236.00	Block Education Officer,Cuttack Sadar
	10	220 2	67	114	47,025.00	Block Education Officer,Baranga
	10	220	68	113	53,849.00	Block Education Officer,Baranga

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	11	220 2	111	18	3,34,560.0 0	Principal Tangi Mahavidyalaya,Tangi
	12	220 2	69	31	77,191.00	Principal Kandarpur College,Sidheswarpur
<i>DG R</i>	9	201 4	29	105	1,935.00	Chief Judicial Magistrate,Deogarh
	11	270 2	6	0	96,719.00	Treasury Officer District Treasury,Deogarh
	11	270 2	7	0	2,99,695.0 0	Treasury Officer District Treasury,Deogarh
	11	270 2	8	0	5,04,373.0 0	Treasury Officer District Treasury,Deogarh
	11	270 2	9	0	91,924.00	Treasury Officer District Treasury,Deogarh
	12	205 5	17	276	157.00	Superintendent of Police,Deogarh
	12	240 6	15	98	1,347.00	Divisional Forest Officer(Kenduleaf Division),Deogarh
	12	270 2	8	0	96,719.00	Executive Engineer Minor Irrigation Division,Deogarh
	12	270 2	9	0	4,46,040.0 0	Executive Engineer Minor Irrigation Division,Deogarh
	12	270 2	10	0	20,000.00	Executive Engineer Minor Irrigation Division,Deogarh
	12	270 2	11	0	3,50,606.0 0	Executive Engineer Minor Irrigation Division,Deogarh
	12	270 2	12	0	44,956.00	Executive Engineer Minor Irrigation Division,Deogarh
	12	270 2	13	0	4,04,220.0 0	Executive Engineer Minor Irrigation Division,Deogarh
	12	270 2	17	0	6,58,454.0 0	Executive Engineer Minor Irrigation Division,Deogarh
	12	270 2	18	0	1,25,418.0 0	Executive Engineer Minor Irrigation Division,Deogarh
<i>DK L</i>	3	221 0	526	304	14,017.00	Medical Officer Community Health Centre Khajuriakata,Hi ndol
	9	221 0	337	189	1,19,230.0 0	Asst District Medical Officer(Medical/Tuberculosis),Dhenk anal
<i>GJ M</i>	1	220 2	49	121	2,93,602.0 0	Principal KSUB College of Teacher Education,Bhanjanagar
	1	251 5	3	121	2,03,540.0 0	Block Development Officer,Chhatrapur
	1	251 5	36	109	37,599.00	Block Development Officer,Kabisuryanagar
	3	202 9	374	145	17,003.00	Tahasildar,Aska
	3	221 0	231	291	2,098.00	Medical Officer Community Health Centre,Sheragada
	3	221 0	337	31	3,813.00	Drugs Inspector Ganjam-III Range,Bhanjanagar
	3	221 0	388	184	2,900.00	Medical Officer Community Health Centre,Kukudakhandi
	3	221 0	720	219	5,000.00	Sub-Divisional Medical Officer,Bhanjanagar
	3	221 0	821	253	1,000.00	Medical Officer Community Health Centre,Belaguntha

	3	221 0	842	230	3,00,000.0 0	Medical Officer Community Health Centre,Belaguntha
	3	221 1	144	253	48,000.00	Medical Officer Community Health Centre,Kodala
	3	223 5	113	117	2,75,285.0 0	Child Development Project Officer,Jagannathprasad
	3	223 5	536	149	45,392.00	Child Development Project Officer ICDS Project,Khalikote
	6	220 2	329	33	46,61,591. 00	Block Education Officer,Khalikote
	6	220 2	349	19	70,025.00	Block Education Officer,Patrapur
	9	202 9	211	35	48,765.00	Tahasildar,Ganjam
	10	251 5	53	83	1,97,011.0 0	Block Development Officer,Chhatrapur
<i>GJ P</i>	1	240 6	13	154	1,840.00	Divisional Forest Officer Paralakhemundi Division,Paralak hemundi
	2	202 9	33	52	2,33,862.0 0	Tahasildar,Nuagad
	3	221 0	116	161	16,174.00	Medical Officer Primary Health Centre,Mohana
<i>JPR</i>	3	220 2	460	207	16,594.00	Block Education Officer,Sukinda
	3	220 2	475	229	24,27,960. 00	Block Education Officer,Sukinda
	6	220 2	32	6	1,32,142.0 0	Head Master Dharmasala Baneepetha,Dharmasala
	9	220 2	234	16	5,09,400.0 0	Principal Sukinda College,Sukinda
<i>JSD</i>	3	240 6	25	167	1,40,880.0 0	Divisional Forest Officer Jharsuguda Forest Division,Jharsu guda
	9		18		97,780.00	Medical Officer Community Health Centre Brajarajnar,Jh arsuguda
		221 1		50		
	11	251 5	4	59	62,664.00	Block Development Officer Kolabira,Jharsuguda
<i>JSP</i>	3	202 9	125	93	53,004.00	Tahasildar,Erasama
	3	220 2	482	341	60,987.00	Block Education Officer,Tirtol
	5	270 0	9	43	10,948.00	Executive Engineer Jagatsinghpur Irrigation Division,Jagats inghpur
	5	270 0	10	44	3,741.00	Executive Engineer Jagatsinghpur Irrigation Division,Jagats inghpur
	8	220 2	34	352	40,65,036. 00	District Education Officer,Jagatsinghpur
<i>KH D</i>	1	220 2	108	171	1,41,573.0 0	Block Education Officer,Khurda
	2	221 0	43	70	2,29,065.0 0	District Malaria Officer,Khurda
	2	250 1	14	143	3,11,032.0 0	Block Development Officer Bolagarh,Khurda
	3	221 1	19	346	53,700.00	Medical Officer Community Health Centre Botalama, Khurda
	9	221	216	178	6,62,798.0	Addl District Medical Officer,Khurda

		0			0	
<i>KJR</i>	1	222 5	57	120	24,945.00	Block Development Officer Jhumpura,Keonjhar
	3	220 2	501	197	78,906.00	Block Education Officer,Harichandanpur
<i>KJR</i>	3	221 0	73	431	31,200.00	Asst District Medical Officer(Medical),Keonjhar
	6	220 2	270	92	6,38,071.0 0	District Education Officer,Keonjhar
	8	220 2	133	61	26,677.00	Block Education Officer,Telkoi
	9	205 4	26	65	41,245.00	Treasury Officer District Treasury,Keonjhar
	11	221 0	57	98	12,150.00	Medical Officer Community Health Centre Padmapur, Keonjhar
	11	221 0	83	93	17,326.00	Medical Officer Community Health Centre Padmapur, Keonjhar
	12	220 2	287	160	44,025.00	Block Education Officer,Telkoi
<i>KL D</i>	3	202 9	238	103	48,000.00	Tahasildar,Narla
	7	222 5	85	9	94,911.00	Head Master Government Welfare High School,Ampani
	8	220 2	126	53	30,262.00	Block Education Officer,Kalampur
	8	220 2	129	43	49,011.00	Block Education Officer,Kalampur
	8	220 2	195	115	22,22,099. 00	Block Education Officer,Bhawanipatna
	8	220 2	236	93	30,25,909. 00	Block Education Officer,Junagarh
	11	240 6	1	330	39,834.00	Superintendent of Police,Bhawanipatna
	11	240 6	4	331	2,25,013.0 0	Superintendent of Police,Bhawanipatna
	11	240 6	50	360	26,330.00	Superintendent of Police,Bhawanipatna
<i>KP D</i>	3	240 6	17	360	1,66,520.0 0	Superintendent of Police,Kendrapara
	9	223 5	104	42	1,08,569.0 0	Child Development Project Officer,Marshaghai
	10	223 5	2	42	74,517.00	Child Development Project Officer,Garadapur
	11	220 2	7	20	2,29,625.0 0	Principal VHJ Mahavidyalaya,Nikirai
<i>KP T</i>	3	221 1	33	205	46,000.00	Medical Officer Community Health Centre,Pottangi
	3	222 5	418	99	18,402.00	Project Administrator Integrated Tribal Development Agen cy,Koraput
	5	220 2	57	5	1,31,999.0 0	Principal Government Womens' Junior College,Koraput
	5	240 3	26	9	1,45,738.0 0	Chief District Veterinary Officer,Koraput
	6	222 5	26	12	55,630.00	Project Administrator Integrated Tribal Development Agen cy,Koraput
	8	220 2	18	31	1,72,482.0 0	Block Development Officer Dasamantapur,Koraput

	8	220 2	19	0	1,72,482.0 0	Block Development Officer Dasamantapur,Koraput
	8	220 2	87	55	24,255.00	Block Education Officer,Borigumma
	9	201 4	33	97	3,286.00	Civil Judge Senior Division,Koraput
	9	223 5	160	01	19,940.00	Secretary Zilla Sainik Board,Koraput
	9	223 5	172	9	3,19,754.0 0	Child Development Project Officer,Koraput
<i>KR D</i>	2	201 4	8	425	4,95,255.0 0	Registrar Odisha Administrative Tribunal,Bhubaneswar
	2		14		6,33,532.0 0	Registrar Odisha Administrative Tribunal,Bhubaneswar
		201 4		426		
	3	240 6	305	226	4,960.00	Dy Director Nandankanan Zoological Park,BBS
	9	205 5	177	228	2,20,158.0 0	Asst Commandant Spl Opeartion Group,Bhubaneswar
	9	240 6	161	134/20	28,683.00	Dy Conservator of Forests(WL) Chief Wild Life(Warden), Bhubaneswar
	9	240 6	225	146/20	30,050.00	Dy Conservator of Forests(WL) Chief Wild Life(Warden), Bhubaneswar
	9	270 0	30	15(OE)of14/15Elec tricity	13,444.00	Executive Engineer(Stores and Mechanical) Mechanical Di vision,BBSR
	10	223 5	26	39	1,28,063.0 0	Principal Driving Training School,Bhubaneswar
	11	270 2	67	108	84,109.00	Executive Engineer(Mechanical) Ground Water Survey & Investigation Divn,Bhubaneswar
<i>KR D</i>	11	270 2	68	107	17,325.00	Executive Engineer(Mechanical) Ground Water Survey & I nvestigation Divn, BBSR
<i>MB J</i>	1	220 2	394	292	17,49,826. 00	Block Education Officer,Baripada
	1	220 2	488	143	33,50,562. 00	Block Education Officer,Suliapada
	1	251 5	47	86	1,30,252.0 0	Block Development Officer Kusumi,Rairangpur
	2	223 5	213	85	2,61,000.0 0	Child Development Project Officer Jamda,Rairangapur
	3	205 4	45	131	3,22,000.0 0	Treasury Officer District Treasury,Baripada
	3	221 1	248	303	51,240.00	Medical Officer Community Health Centre,Bahalda
	3	222 5	179	94	12,700.00	Head Mistress Government Girls High School Bahubandh, Udala
	3	223 5	492	297	3,78,728.0 0	District Social Welfare Officer,Baripada
	7	221 1	119	77	44,782.00	Medical Officer Community Health Centre Manada,Bisoi
	8	220 2	247	57	63,510.00	Block Education Officer,Kuliana
	8	220 2	368	52	58,702.00	Block Education Officer,Samakhunta
	9	205 6	94	75	1,56,048.0 0	Superintendent Sub-Jail,Karanjia
	9	220	329	86	40,456.00	Block Education Officer,Moroda

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	9	221 1	181	105	1,05,580.0 0	Medical Officer Community Health Centre,Jashipur
	9	221 1	235	55	1,83,168.0 0	Principal Auxiliary Nurse Midwife Training School,Baripada
	9	222 5	324	30	75,604.00	Headmaster/Headmistress Govt. Girls High School (SSD),Badampahar
	9	222 5	335	57	36,880.00	Block Development Officer,Bahalda
	9	222 5	510	29	29,793.00	Headmaster/Headmistress Govt. Girls High School (SSD),Gundihudi
	9	222 5	526	273	32,670.00	District Welfare Officer,Baripada
	10	205 5	7	175	2,18,345.0 0	Commandant Odisha State Armed Police 5th Battalion,Baripada
	10	220 2	111	150	23,384.00	Block Education Officer,Udala
	11	220 2	54	116	15,77,183. 00	Block Education Officer,Karanjia
	12	220 2	333	286	15,56,821. 00	Block Education Officer,Rairangpur
	12	222 5	288	368	1,76,800.0 0	District Welfare Officer,Baripada
	12	251 5	50	135	25,083.00	Block Development Officer Jamda,Rairangpur
<i>MKG</i>	3	202 9	30	128	3,548.00	Tahasildar,Kalimela
	3	202 9	31	126	5,042.00	Tahasildar,Kalimela
	3	202 9	32	125	2,80,208.0 0	Tahasildar,Kalimela
	3	202 9	33	127	15,155.00	Tahasildar,Kalimela
	3	221 1	63	235	75,265.00	Medical Officer Community Health Centre,Kudumulgumma
	3	221 1	64	178	2,64,047.0 0	Medical Officer Community Health Centre,Kalimela
	11	205 3	7	49	1,80,628.0 0	Sub-Collector,Malkangiri
<i>NGR</i>	2	202 9	43	88	65,819.00	Tahasildar,Ranpur
	2	360 4	4	31	39,94,000. 00	Executive Officer Notified Area Council Nayagarh,Nayagarh
	2	360 4	7	16	59,41,000. 00	Executive Officer Notified Area Council Khandapara,Khandapara
	3	220 2	444	175	27,319.00	Block Education Officer,Odagaon
	3	223 0	1	59	38,506.00	District Employment Officer,Nayagarh
	3	250 1	35	153	4,332.00	Block Development Officer Gania,Daspalla
	3	250 1	50	157	3,240.00	Block Development Officer,Ranpur
	8	202 9	26	43	3,82,648.0 0	Tahasildar,Odagaon
<i>NP R</i>	3	221 1	31	197	35,000.00	Medical Officer Community Health Centre,Boden

	9	220 2	31	36	80,124.00	Principal District Resource Centre,Nuapada
<i>NR G</i>	6	220 2	113	47	61,075.00	Block Education Officer,Umerkote
	6	240 2	1	32	14,183.00	Project Director Watersheds,Nabarangpur
	6	240 2	2	30	2,58,735.0 0	Project Director Watersheds,Nabarangpur
	6	240 2	3	40	9,030.00	Project Director Watersheds,Nabarangpur
	6	240 2	4	36	94,413.00	Project Director Watersheds,Nabarangpur
	6	240 2	5	35	94,687.00	Project Director Watersheds,Nabarangpur
	6	240 2	6	33	2,43,142.0 0	Project Director Watersheds,Nabarangpur
	6	240 2	7	38	45,279.00	Project Director Watersheds,Nabarangpur
	6	240 2	8	34	17,069.00	Project Director Watersheds,Nabarangpur
	6	240 2	9	31	12,694.00	Project Director Watersheds,Nabarangpur
	9	222 5	255	50	78,014.00	Project Administrator ITDA,Nabarangpur
<i>PL B</i>	1	221 0	28	215	10,112.00	Medical Officer Community Health Centre,Khajuripada
	2	223 5	105	49	1,44,098.0 0	Child Development Project Officer,Tumudibhanda
	3	221 0	152	263	19,256.00	Medical Officer Community Health Centre Nuagaon,Baliguda
	3	221 1	83	199	4,496.00	Medical Officer Community Health Centre,Phiringia
	3	222 5	476	60	22,966.00	Head Master Government High School Nuagaon,Baliguda
	6	222 5	86	3	35,820.00	Headmaster/Headmistress Govt. Girls High School(SSD) Jalespatta,Jalespatta
	6	222 5	87	2	35,820.00	Headmaster/Headmistress Govt. Girls High School(SSD) Jalespatta,Jalespatta
	6	222 5	96	4	35,820.00	Headmaster/Headmistress Govt. Girls High School(SSD) Jalespatta,Jalespatta
	9	221 0	197	81	49,800.00	Sub-Divisional Medical Officer,Baliguda
	9	221 0	224	63	37,840.00	Medical Officer Community Health Centre Barakhama,Baliguda
	9	221 0	259	59	45,160.00	Sub-Divisional Medical Officer,Baliguda
	9	222 5	160	7	1,21,982.0 0	Head Master/Head Mistress Govt. Girls High School (SSD) ,Daringbadi
	10	220 2	79	13	4,32,660.0 0	Principal Adivasi College,Baliguda
	10	360 4	1	7	78,720.00	Executive Officer Zillaparisad,Phulbani
	11	205 5	19	34	17,301.00	Commandant 8th Inida Reserve (Specialized) Battalion,Kandhamal
	11	221 7	4	27	750.00	Town Planning Officer Town Planning Unit,Phulbani
	11	360	13	27	26,240.00	Executive Officer Zillaparisad,Phulbani

		4				
	12	201 4	29	76	34,390.00	Additional Muncif Judicial Magistrate,G Udyagiri
<i>PN P</i>	3	220 2	136	94	4,10,245.0 0	Head Master Government High School,Uditnagar
	3	221 0	142	RCM-140	1,122.00	Health Officer Rourkela Municipality,Rourkela
	5	222 5	27	25	21,769.00	Sub-Collector, Panposh
	7	223 5	23	18	38,840.00	Child Development Project Officer, ICDS Project Industrial ,Rourkela
	9	220 2	142	60	1,94,913.0 0	Principal SG Women College,Rourkela
	9	220 3	28	73	2,66,070.0 0	Principal SKDAV Polytechnic (Women),Rourkela
<i>PRI</i>	2	220 2	153	161	17,213.00	Block Education Officer,Krushnaprasad
<i>PRI</i>	3	221 0	159	289	16,720.00	Medical Officer Community Health Centre Algum,Satyabadi
	3	221 0	414	104	6,645.00	Principal Auxiliary Nurse Midwife Training Centre,Puri
	3	221 0	663	132	12,000.00	Principal Auxiliary Nurse Midwife Training Centre,Puri
	3	222 5	137	290	1,386.00	District Welfare Officer,Puri
	4	220 2	13	10	29,910.00	Principal Samanta Chandra Sekhar College,Puri
	7	201 4	1	92	3,01,070.0 0	Registrar Civil Courts,Puri
	7	201 4	2	91	63,070.00	Registrar Civil Courts,Puri
	7	201 4	3	95	3,97,379.0 0	Registrar Civil Courts,Puri
	7	201 4	4	90	1,85,308.0 0	Registrar Civil Courts,Puri
	7	201 4	5	94	99,390.00	Registrar Civil Courts,Puri
	7	201 4	6	93	4,03,244.0 0	Registrar Civil Courts,Puri
	7	201 4	12	35	69,780.00	Civil Judge(Junior Division),Nimapara
	7	222 5	1	31	26,975.00	Block Development Officer,Pipili
	7	222 5	2	42	32,745.00	Block Development Officer,Nimapara
	7	222 5	3	43	34,700.00	Block Development Officer Krushnaprasad,Puri
	7	222 5	4	32	30,393.00	Block Development Officer Sadar,Puri
	7	222 5	5	48/	22,510.00	Sub-Collector ,Puri
	7	222 5	6	39	25,980.00	Block Development Officer Kanas,Satyabadi
	7	222 5	12	41	1,05,082.0 0	District Welfare Officer,Puri
<i>SBP</i>	1	221 0	256	194	1,13,369.0 0	Asst District Medical Officer(PH/Malaria/Filariasis),Sambalpur

	1	222 5	69	44	8,000.00	Special Officer Mada,Sambalpur
	1	250 1	27	103	10,516.00	Block Development Officer Dhankunda,Sambalpur
	2	221 0	408	407	49,344.00	Asst Dist. Medical Officer(Medical/Tuberculosis), SBP
	2	240 6	111	173	28,682.00	Divin. Forest Officer(Kenduleaf Division),Sambalpur
	2	240 6	112	174	2,002.00	Divin. Forest Officer(Kenduleaf Division),Sambalpur
	2	240 6	113	175	9,087.00	Divin. Forest Officer(Kenduleaf Division), Sambalpur
	2	240 6	114	172	64,315.00	Divin. Forest Officer(Kenduleaf Division), Sambalpur
	2	240 6	115	179	8,241.00	Divin. Forest Officer(Kenduleaf Division), Sambalpur
	2	240 6	116	157	49,249.00	Divin. Forest Officer(Kenduleaf Division), Sambalpur
	2	240 6	117	176	5,202.00	Divin. Forest Officer(Kenduleaf Division), Sambalpur
	2	250 1	13	119	1,37,280.0 0	Block Development Officer Jujomura,Sambalpur
	2	250 1	14	109	71,967.00	Block Development Officer Jujomura,Sambalpur
	2	250 1	15	104	44,439.00	Block Development Officer Jujomura,Sambalpur
	2	250 1	37	133	61,828.00	Block Development Officer Dhankunda,Sambalpur
	3	202 9	70	405	15,000.00	Collector,Sambalpur
	3	220 2	646	229	9,70,597.0 0	Block Education Officer,Kuchinda
	3	221 0	459	368	12,827.00	Accounts Officer VSS Medical College Hospital,Burla
	3	221 1	93	247	69,024.00	Medical Officer Community Health Centre Govindapur,Rairakhol
	3	222 5	85	96	16,500.00	Headmaster/Headmistress Govt. Girls High School(SSD),Sundhimunda
	3	223 0	62	153	90,439.00	Assistant Director of Employment,Sambalpur
	3	250 1	9	176	4,124.00	Block Development Officer Maneswar,Sambalpur
	9	220 2	424	82	43,255.00	Block Education Officer,Bamara
	9	222 5	92	68	61,828.00	Sub-Collector,Rairakhol
	9	223 5	92	89	46,500.00	District Social Welfare Officer,Sambalpur
SN G	2	202 9	72	119	5,115.00	Tahasildar,Hemgir
	2	202 9	73	120	12,351.00	Tahasildar,Hemgir
	2	202 9	74	117	4,450.00	Tahasildar,Hemgir
	2	202 9	75	116	1,614.00	Tahasildar,Hemgir
	2	202	76	128	9,873.00	Tahasildar,Hemgir

		9				
2	2029	77	130	3,345.00	Tahasildar,Hemgir	
2	2029	78	115	5,104.00	Tahasildar,Hemgir	
2	2029	79	126	8,262.00	Tahasildar,Hemgir	
2	2029	80	121	22,671.00	Tahasildar,Hemgir	
2	2029	81	127	8,262.00	Tahasildar,Hemgir	
2	2029	82	118	9,690.00	Tahasildar,Hemgir	
2	2202	248	153	6,83,062.00	Block Education Officer,Kutra	
3	2210	19	292	6,000.00	Medical Officer Community Health Centre Kinjirkela,Sundargarh	
3	2210	20	279	18,000.00	Medical Officer Community Health Centre Kinjirkela,Sundargarh	
3	2211	20	48	39,991.00	Principal Tutor HW(F) Training School,Sundargarh	
3	2211	45	277	25,000.00	Medical Officer Community Health Centre,Subdega	
3	2225	16	84	62,095.00	Head Master Government (SSD) High School,Aleikera	
3	2225	411	16	1,35,795.00	Inspector of Schools (SSD),Sundargarh	
9	2202	260	82	32,927.00	Block Education Officer,Gurundia	
9	2202	304	100	18,771.00	Block Education Officer,Hemgiri	
9	2210	243	99	3,21,295.00	Medical Officer Community Health Centre Kutra,Rajgangpur	
9	2211	20	113	82,380.00	Medical Officer Community Health Centre,Subdega	
9	2211	21	120	97,688.00	Medical Officer Community Health Centre,Subdega	
9	2211	47	114	1,65,354.00	Medical Officer Community Health Centre,Subdega	
9	2225	228	13	1,45,665.00	Special Officer Pandibhunya Development Agency,Khunta gaon	
9	2235	129	19	2,80,500.00	Child Development Project Officer Tungarpali,Sundargarh	
9	2235	141	28	48,480.00	Child Development Project Officer Gurundia,Bonai	
9	2235	142	26	1,48,264.00	Child Development Project Officer Lahunipara,Bonai	
9	2235	143	22	48,480.00	Child Development Project Officer Gurundia,Bonai	
9	2235	144	24	48,480.00	Child Development Project Officer Gurundia,Bonai	
9	2235	145	23	2,748.00	Child Development Project Officer Lahunipara,Bonai	
9	2235	146	23	66,557.00	Child Development Project Officer Gurundia,Bonai	
12	2210	88	230	30,221.00	Medical Officer Community Health Centre Mangaspur,Sundargarh	

<i>SN</i>	3	221	16	229	27,900.00	Medical Officer Community Health Centre Naikenpali,Subarnapur
<i>P</i>		1				
	3	221	26	23	6,000.00	Asst District Medical Officer(FW/Immunisation),Subarnapur
		1				

ANNEXURE-C**List of vouchers having arithmetical inaccuracy for 2014-15**

Try	M N	Mjh	TV No	Bill No	V Typ.	SOP. Amt.	Vrs..Net.	Diff. Amt.	Remarks	Designation of DDOs
BLG	4	2702	10	6	EST	43,999	43,939	60	GIS wrongly booked under try bt instead of AG BT.	Executive Engineer Minor Irrigation Division,Bolangir
BLG	9	2202	147	61	EST	2,592,281	2,642,477	-50,196	voucher amount to be reduced to RS. 50,196.00.	Block Education Officer,Patnagarh
BLG	9	2202	188	58	EST	2,572,223	2,622,429	-50,206	Voucher Amt. To Be Reduced To Rs. 50,206.00	Block Education Officer,Patnagarh
JSP	11	3604	2	109	GIA	0	495,000	-495,000	SOP Amount To Be Revised	Block Development Officer,Tirtol
KLD	10	2202	53	13	EST	130,570	123,129	7,441	While Cheking This Voucher It Is Found Mismatch In Bill No , Gross Amount And GPF Amount	Head Master Government High School,Mohangiri
KPD	2	2202	26	47	EST	114,998	115,220	-222	RS. 222 Of Tlic Is Not Booked By Treasury Either Try BT or AG BT	Head Master Secondary Training School(W),Kendrapar a
KRD	2	2059	216	10	GIA	0	200,000	-200,000	IT Relates To Transfer Credit	Executive Officer Notified Area Council Banpur,Banpur
MBJ	2	2225	239	91	GIA	0	4,847,530	-4,847,530	Not available	Project Director Integrated Tribal Development Agency,Karanjia
NRG	4	2055	13	6	EST	2,136,406	2,352,835	-216,429	Rs. 216429/- Related To Nps Wrongly Posted As GPF .	Superintendent of Police,Nabarangpur
RGD	7	2202	18	26	EST	145,048	148,444	-3,396	Amount of Rs 3396.00 is Under Discrepancy According To Vchr. Verification	Block Education Officer,Gudari

Annexure-D**A.C Bills outstanding for settlements**

Sl. No.	Treasury	Item	Balance (Rs.)
1	ANG	191	10,058,087.00
2	BAM	124	10,671,303.00
3	BBS	151	30,795,158.00
4	BDH	116	7,832,018.00
5	BDK	129	7,245,467.00
6	BGR	155	5,723,324.00
7	BLG	394	15,226,625.00
8	BLS	246	18,704,913.00
9	CTC	432	76,546,004.00
10	CTS	64	2,839,806.00
11	DGR	86	3,508,232.00
12	DKL	205	9,811,716.00
13	GJM	361	36,206,860.00
14	GJP	137	6,694,364.00
15	JPR	115	34,720,859.00
16	JPS	66	1,278,489.00
17	JSD	43	4,595,214.00
18	JSP	153	5,232,256.00
19	JYR	28	504,128.00
20	KHD	64	3,133,546.00
21	KJR	369	34,229,072.00
22	KLD	226	19,912,131.00
23	KPD	134	4,930,869.00
24	KPT	148	15,379,631.00
25	KRD	230	10,549,435.00
26	MBJ	257	30,516,156.00
27	MKG	135	5,347,521.00
28	NGR	137	8,530,280.00
29	NPR	114	4,921,991.00
30	NRG	112	4,727,587.00
31	OLS	7	107,190,300.00
32	PLB	210	30,466,172.00
33	PNP	231	12,247,903.00
34	PRI	185	10,762,558.00
35	RGD	88	7,628,451.00
36	SBP	262	18,532,045.00
37	SNG	333	15,432,207.00
38	SNP	144	5,477,780.00
	Total	6,582	63,81,10,458.00

ANNEXURE -E**Misclassification of DEBIT by the Treasury (2014-15)****AEIPF (TPF) Debit wrongly booked under M.H.8009-SPF-01-Civil-101-GPF**

Sl. No.	Name of Try	Month	T.V. No	Major Head to which relates	Amount involved (Rs.)
1	BBS	04/14	125	8009-SPF-60-other Provident Fund-103-other Misc Provident Fund AEIPF(TPF)	7,50,000.00
2	JSD	04/14	34	”	1,18,822.00
3	BBS	05/14	23	”	1,00,000.00
4	BBS	05/14	82	”	90,000.00
5	BDK	05/14	89	”	2,38,604.00
6	BLG	05/14	32	”	1,04,000.00
7	CTC	05/14	111	”	3,00,000.00
8	CTS	05/14	30	”	3,00,000.00
9	DGR	05/14	09	”	75,000.00
10	JSD	05/14	61	”	1,27,021.00
11	KPD	05/14	107	”	80,000.00
12	MBJ	05/14	188	”	8,45,000.00
13	NPR	05/14	13	”	5,47,874.00
14	SBP	05/14	83	”	1,47,927.00
15	SBP	05/14	204	”	1,62,000.00
16	BGR	06/14	20	”	2,70,000.00
17	BDH	06/14	63	”	4,57,222.00
18	BDK	06/14	01	”	1,90,630.00
19	CTC	06/14	35	”	3,93,000.00
20	CTC	06/14	75	”	5,00,000.00
21	KPD	06/14	173	”	45,200.00
22	SNG	06/14	148	”	82,244.00
23	NRG	06/14	54	”	1,85,000.00

24	NRG	06/14	139	”	60,000.00
25	NRG	06/14	140	”	6,76,900.00
26	NRG	06/14	144	”	2,75,000.00
27	NRG	06/14	157	”	3,75,000.00
28	NRG	06/14	163	”	2,00,000.00
29	BLS	07/14	89	”	2,30,000.00
30	DGR	07/14	06	”	6,68,949.00
31	MBJ	07/14	217	”	1,65,000.00
32	MBJ	07/14	271	”	4,29,324.00
33	NRG	07/14	23	”	3,19,858.00
34	NRG	07/14	41	”	1,97,000.00
35	NRG	07/14	46	”	1,95,600.00
36	NRG	07/14	51	”	2,30,000.00
37	SBP	07/14	03	”	8,30,000.00
38	KPD	08/14	22	”	1,00,000.00
39	KPD	08/14	56	”	78,000.00
40	DGR	08/14	02	”	5,36,200.00
41	PLB	09/14	105	”	2,40,000.00
42	KLD	09/14	03	”	1,62,687.00
43	KLD	09/14	06	”	9,22,573.00
44	KLD	09/14	16	”	3,30,000.00
45	KRD	10/14	16	”	84,000.00
46	KLD	10/14	181	”	6,78,950.00
47	PRI	10/14	102	”	2,00,100.00
48	MKG	10/14	98	”	2,48,590.00

49	MKG	10/14	10	”	3,02,500.00
50	BGR	11/14	29	”	87,000.00
51	KPT	11/14	112	”	3,60,000.00
52	SBP	11/14	217	”	1,75,000.00
53	BDH	12/14	21	”	1,91,424.00
54	ANG	01/15	107	”	2,00,000.00
55	ANG	02/15	162	”	2,90,000.00
56	NRG	02/15	56	”	2,19,779.00
57	KLD	02/15	141	”	92,000.00
58	PLB	02/15	110	”	7,560.00
Total					1,64,68,538.00

Annexure-F**Amount not recouped by CPAO, New Delhi during the year-2014-15**

Particulars	Month	Amount (Rs.)
PAO Suspense	04/14	33,929.00
	05/14	2,71,897.00
	06/14	7,79,990.00
	07/14	1,61,459.00
	08/14	1,59,269.00
	09/14	8,23,656.00
	10/14	58,43,168.00
	11/14	50,30,025.00
	12/14	65,84,445.00
	01/15	65,39,080.00
	02/15	46,99,488.00
	03/15	1,70,08,261.00
	Total	4,79,34,667.00
Defense	03/15	56,19,720.00
	Total	56,19,720.00
(1)- S.E Railway	Nil	Nil
	Total	Nil
(2)- Eastern Railway	06/14	17,100.00
	Total	17,100.00
(3)- Central Railway	01/15	7,545.00
	02/15	7,545.00
	03/15	7,545.00
	Total	22,635.00
	Grand Total	5,35,94,122

Annexure-G**Wanting/Incomplete Challans from Treasury
Head of Accounts -8009-SPF-01-Civil-101-GPF**

SI No.	Name of Try	Month/Year	Challan No	Head of Account	Amount Involved(Rs.)
01	BGR	05/14	0085	8009-SPF-01-Civil-101-GPF	82,300.00
02	SBP	05/14	0098	”	2,000.00
03	BAM	05/14	0097	”	7,000.00
04	BAM	05/14	0098	”	7,000.00
05	CTC	05/14	0125	”	1,425.00
06	RGD	05/14	0052	”	9,719.00
07	SNG	06/14	0184	”	4,000.00
08	BGR	07/14	0104	”	1,000.00
09	BLS	07/14	0019	”	3,120.00
10	KRD	07/14	0187	”	2,000.00
11	KPT	08/14	0028	”	24,000.00
12	KPT	08/14	0033	”	13,000.00
13	KRD	08/14	0220	”	2,000.00
14	NGR	08/14	0044	”	1,500.00
15	BDK	09/14	0068	”	7,000.00
16	KPT	09/14	0020	”	1,000.00
17	GJM	09/14	0226	”	1,788.00
18	KHD	10/14	0065	”	3,600.00
19	KHD	10/14	0066	”	7,200.00
20	KHD	10/14	0067	”	3,200.00

21	BAM	10/14	0033	”	28,000.00
22	KRD	10/14	0020	”	2,000.00
23	KRD	10/14	0166	”	2,000.00
24	NGR	10/14	0061	”	69,717.00
25	NGR	10/14	0062	”	22,251.00
26	SNG	10/14	0089	”	3,600.00
27	SNG	10/14	0090	”	3,000.00
28	SNG	10/14	0091	”	3,000.00
29	SNG	10/14	0092	”	3,000.00
30	SNG	10/14	0093	”	3,000.00
31	SNG	10/14	0094	”	3,600.00
32	SNG	10/14	0095	”	3,600.00
33	SNG	10/14	0096	”	3,600.00
34	SNG	10/14	0097	”	1,200.00
35	BDK	11/14	0118	”	27,500.00
36	NPR	11/14	0045	”	88,183.00
37	SBP	11/14	0108	”	125.00
38	SNG	11/14	0045	”	3,200.00
39	SNG	11/14	0046	”	1,200.00
40	SNG	11/14	0047	”	1,40,800.00
41	KRD	12/14	0082	”	9,000.00
42	MKG	12/14	0015	”	14,876.00
43	KRD	12/14	0031	”	5,000.00

44	CTC	12/14	0135	”	32,000.00
45	ANG	01/15	0084	”	30,000.00
46	CTS	01/15	0003	”	66,900.00
47	KRD	01/15	0111	”	5,000.00
48	KJR	02/15	0048	”	9,000.00
49	KLD	02/15	0053	”	7,800.00
50	NGR	02/15	0096	”	11,000.00
51	NGR	02/15	0097	”	14,700.00
52	RGD	02/15	0016	”	5,190.00
53	KRD	02/15	0204	”	5,000.00
54	KRD	02/15	0205	”	5,000.00
55	CTC	02/15	0051	”	15,000.00
56	BAM	03/15	0050	”	1,627.00
57	KRD	03/15	0090	”	5,000.00
58	KRD	03/15	0091	”	5,000.00
59	KRD	03/15	0092	”	5,000.00
60	KRD	03/15	0117	”	7,320.00
61	NRG	03/15	0065	”	1,500.00
62	PNP	03/15	0084	”	1,99,391.00
Total					10,56,732.00

ANNEXURE – H**Delay in Rendition of Account**Due date of 1st list – 21st of the same month

Delay in Rendition of Treasury Accounts for the Year 14-15

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

DoR –I – Date of Receipt of 1st list

D Stands for delay in terms of days

DoR –II – Date of Receipt of 2nd list

PART-I**YEAR-2014-2015**

Sl No	District	April				May				June			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	ANGUL	24.04	3	07.05	-1	26.05	5	09.06	1	24.06	3	07.07	-1
2	BERHAMPUR SPL	28.04	7	15.05	7	23.05	2	06.06	-2	23.06	2	14.07	6
3	BBS SPL-I	21.04	0	06.05	-2	20.05	-1	05.06	-3	23.06	2	04.07	-4
4	BOUDA	22.04	1	07.05	-1	22.05	1	06.06	-2	20.06	-1	07.07	-1
5	BHADRAK	23.04	2	07.05	-1	23.05	2	09-06	1	24.06	3	09.06	1
6	BARGARH	29.04	8	12.05	4	23.05	2	11.06	3	26.06	5	17.07	9
7	BOLANGIR	25.04	4	08.05	0	23.05	2	09-06	1	24.06	3	14.07	6
8	BALASORE	29.04	8	16.05	8	29.05	8	17.06	9	30.06	9	10.07	2
9	CYBER TRY.			06.05	-2	21.05	0	05.06	-3			07.07	-1
10	CUTTACK	21.04	0	12.05	4	21.05	0	09.06	1	20.06	-1	07.07	-1
11	CUTTACK SPL	22.04	1	05.05	-3	21.05	0	05.06	-3	20.06	-1	04.07	-4
12	DEOGARH	23.04	2	09.05	1	22.05	1	06.06	-2	24.06	3	07.07	-1
13	DHENKANAL	24.04	3	15.05	7	22.05	1	06.06	-2	24.06	3	07.07	-1
14	GANJAM	01.05	10	09.05	1	26.05	5	09-06	1	25.06	4	09.07	1
15	GAJAPATI	23.04	2	07.05	-1	22.05	1	09.06	1	23.06	2	08.07	0
16	JAJPUR	24.04	3	07.05	-1	26.05	5	10.06	2	23.06	2	07.07	-1
17	JAJPUR ROAD SPL	21.04	0	06-05	-2	22.05	1	06.06	-2	24.06	3	08.07	0
18	JHARSUGUDA	24.04	3	15-05	7	26.05	5	19.06	11	24.06	3	17.07	9
19	JAGATSINGHPUR	22.04	1	06.05	-2	21.05	0	06.06	-2	20.06	-1	04.07	-4
20	JEYPORE SPL	21.04	0	05-05	-3	20.05	-1	06.06	-2	20.06	-1	04.07	-4
21	KHURDA SPL	22.04	1	06-05	-2	22.05	1	06.06	-2	23.06	2	08.07	0
22	KEONJHAR	24.04	3	09-05	1	23.05	2	10.06	2	27.06	6	09.07	1
23	KALAHANDI	24.04	3	08.05	0	23.05	2	09.06	1	23.06	2	08.07	0
24	KENDRAPARA	22.04	1	06-05	-2	22.05	1	06.06	-2	23.06	2	07.07	-1
25	KORAPUT	22.04	1	06-05	-2	22.05	1	06.06	-2	23.06	2	07.07	-1
26	KHURDA	21.04	0	06-05	0	20.05	-1	06.06	-2	20.06	-1	08.07	0
27	MAYURBHANJ	24.04	3	07-05	-1	23.05	2	06.06	-2	24.06	3	07.07	-1
28	MALKANGIRI	23.04	2	12.05	4	23.05	2	11.06	3	24.06	3	07.07	-1
29	NAYAGARH	22.04	1	07.05	-1	22.05	1	06.06	-2	24.06	3	08.07	0
30	NUAPARA	22.04	1	08.05	0	22.05	1	09-06	1	23.06	2	07.07	-1
31	NABARANGPUR	22.04	1	07.05	-1	23.05	2	06.06	-2	23.06	2	08.07	0
32	BBS SPL-II	21.04	0	05.05	-3	20.05	-1	05.06	-3	20.06	-1	07.07	-1
33	PHULBANI	25.04	4	08.05	0	23.05	2	09.06	1	24.06	3	09.07	1
34	PANPOSH SPL	21.04	0	07.05	-1	21.05	0	06-06	-2	20.06	-1	07.07	-1
35	PURI	23.04	2	08.05	0	23.05	2	10.06	2	24.06	3	08.07	0
36	RAYAGADA	23.04	2	07.05	-1	22.05	1	06.06	-2	23.06	2	07.07	-1
37	SAMBALPUR	24.04	3	07.05	-1	23.05	2	06-06	-2	23.06	2	08.07	0
38	SUNDERGARH	23.04	2	08.05	0	23.05	2	11.06	3	23.06	2	07.07	-1
39	SUBARNAPUR	25.04	4	08.05	0	23.05	2	09-06	1	25.06	4	09.07	1

PART-II**YEAR-2014-2015**

Sl No	District	July				August				September			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	ANGUL	27.07	6	08.08	0	22.08	1	08.09	0	24.09	3	10.10	2
2	BERHAMPUR SPL	21.07	0	06.08	-2	21.08	0	08.09	0	24.09	3	08.10	0
3	BBS SPL-I	21.07	0	05.08	-3	20.08	-1	05.09	-3	19.09	-2	07.10	-1
4	BOUDA	21.07	0	06.08	-2	21.08	0	05.09	-3	22.09	1	07.10	-1
5	BHADRAK	23.07	2	08.08	0	22.08	1	08.09	0	23.09	2	10.10	2
6	BARGARH	25.07	4	12.08	4	25.08	4	08.09	0	26.09	5	14.10	6
7	BOLANGIR	25.07	4	07.08	-1	22.08	1	08.09	0	24.09	3	09.10	1
8	BALASORE	25.07	4	11.08	3	22.08	1	08.09	0	22.09	1	10.10	2
9	CYBER TREASURY			06.08	-2			05.09	-3			08.10	0
10	CUTTACK	21.07	0	05.08	-3	21.08	0	05.09	-3	23.09	2	09.10	1
11	CUTTACK SPL	21.07	0	05.08	-3	21.08	0	04.09	-4	22.09	1	07.10	-1
12	DEOGARH	23.07	2	07.08	-1	22.08	1	12.09	4	24.09	3	09.10	1
13	DHENKANAL	23.07	2	06.08	-2	22.08	1	08.09	0	24.09	3	11.10	3
14	GANJAM	28.07	7	08.08	0	25.08	4	09.09	1	29.09	8	13.10	5
15	GAJAPATI	23.07	2	08.08	0	22.08	1	08.09	0	25.09	4	10.10	2
16	JAJPUR	23.07	2	06.08	-2	21.08	0	05.09	-3	22.09	1	10.10	2
17	JAJPUR ROAD SPL	22.07	1	07.08	-1	21.08	0	05.09	-3	22.09	1	07.10	-1
18	JHARSUGUDA	25.07	4	08.08	0	25.08	4	11.09	3	25.09	4	11.10	3
19	JAGATSINGHPUR	21.07	0	05.08	-3	21.08	0	05.09	-3	22.09	1	08.10	0
20	JEYPORE SPL	21.07	0	05.08	-3	20.08	-1	04.09	-4	22.09	1	08.10	0
21	KHURDA SPL	22.07	1	06.08	-2	22.08	1	08.09	0	26.09	5	10.10	2
22	KEONJHAR	25.07	4	08.08	0	26.08	5	09.09	1	26.09	5	14.10	6
23	KALAHANDI	24.07	3	08.08	0	25.08	4	08.09	0	24.09	3	13.10	5
24	KENDRAPARA	22.07	1	06.08	-2	21.08	0	08.09	0	22.09	1	10.10	2
25	KORAPUT	21.07	0	05.08	-3	21.08	0	08.09	0	22.09	1	08.10	0
26	KHURDA	21.07	0	07.08	-1	20.08	-1	05.09	-3	22.09	1	10.10	2
27	MAYURBHANJ	23.07	2	07.08	-1	25.08	4	05.09	-3	24.09	3	10.10	2
28	MALKANGIRI	24.07	3	11.08	3	25.08	4	05.09	-3	22.09	1	10.10	2
29	NAYAGARH	21.07	0	07.08	-1	21.08	0	05.09	-3	24.09	3	13.10	5
30	NUAPARA	25.07	4	08.08	0	21.08	0	09.09	1	22.09	1	10.10	2
31	NABARANGPUR	22.07	1	08.08	0	22.08	1	09.09	1	25.09	4	10.10	2
32	BBS SPL-II	21.07	0	05.08	-3	21.08	0	05.09	-3	22.09	1	08.10	0
33	PHULBANI	25.07	4	08.08	0	25.08	4	08.09	0	24.09	3	10.10	2
34	PANPOSH SPL	21.07	0	08.08	0	21.08	0	05.09	-3	22.09	1	08.10	0
35	PURI	24.07	3	08.08	0	25.08	4	10.09	2	24.09	3	13.10	5
36	RAYAGADA	23.07	2	08.08	0	22.08	1	08.09	0	22.09	1	09.10	1
37	SAMBALPUR	24.07	3	08.08	0	22.08	1	08.09	0	25.09	4	10.10	2
38	SUNDERGARH	24.07	3	07.08	-1	22.08	1	10.09	2	25.09	4	11.10	3
39	SUBARNAPUR	24.07	3	12.08	4	22.08	1	08.09	0	24.09	3	10.10	2

PART-III**YEAR-2014-2015**

Sl No	District	October				November				December			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	ANGUL	24.10	3	10.11	2	24.11	3	08.12	0	24.12	3	07.01	-1
2	BERHAMPUR SPL	21.10	0	07.11	-1	21.11	0	05.12	-3	22.12	1	07.01	-1
3	BBS SPL-I	20.10	-1	05.11	-3	20.11	-1	05.12	-3	22.12	1	05.01	-3
4	BOUDA	21.10	0	07.11	-1	21.11	0	04.12	-4	24.12	3	08.01	0
5	BHADRAK	21.10	0	07.11	-1	24.11	3	05.12	-3	24.12	3	08.01	0
6	BARGARH	27.10	6	12.11	4	25.11	4	12.12	4	24.12	3	13.01	5
7	BOLANGIR	22.10	1	07.11	-1	24.11	3	08.12	0	24.12	3	08.01	0
8	BALASORE	22.10	1	07.11	-1	21.11	0	08.12	0	23.12	2	08.01	0
9	CYBER TRY.			05.11	-3			05.12	-3			06.01	-2
10	CUTTACK	21.10	0	07.11	-1	21.11	0	08.12	0	22.12	1	05.01	-3
11	CUTTACK SPL	21.10	0	05.11	-3	20.11	-1	05.12	-3	22.12	1	06.01	-2
12	DEOGARH	22.10	1	11.11	3	21.11	0	05.12	-3	22.12	1	08.01	0
13	DHENKANAL	22.10	1	11.11	3	24.11	3	08.12	0	23.12	2	08.01	0
14	GANJAM	27.10	6	10.11	2	25.11	4	08.12	0	26.12	5	09.01	1
15	GAJAPATI	22.10	1	07.11	-1	21.11	0	08.12	0	22.12	1	08.01	0
16	JAJPUR	22.10	1	12.11	4	21.11	0	08.12	0	23.12	2	08.01	0
17	JAJPUR ROAD SPL	21.10	0	05.11	-3	21.11	0	04.12	-4	22.12	1	06.01	-2
18	JHARSUGUDA	22.10	1	10.11	2	24.11	3	11.12	3	24.12	3	09.01	1
19	JAGATSINGHPUR	21.10	0	07.11	-1	21.11	0	05.12	-3	22.12	1	06.01	-2
20	JEYPORE SPL	21.10	0	05.11	-3	21.11	0	05.12	-3	22.12	1	05.01	-3
21	KHURDA SPL	21.10	0	12.11	4	24.11	3	05.12	-3	24.12	3	07.01	-1
22	KEONJHAR	22.10	1	10.11	2	24.11	3	08.12	0	24.12	3	09.01	1
23	KALAHANDI	24.10	3	10.11	2	24.11	3	09.12	1	23.12	2	08.01	0
24	KENDRAPARA	21.10	0	07.11	-1	21.11	0	05.12	-3	22.12	1	07.01	-1
25	KORAPUT	21.10	0	13.11	5	21.11	0	05.12	-3	22.12	1	08.01	0
26	KHURDA	20.10	-1	07.11	-1	20.11	-1	05.12	-3	22.12	1	06.01	-2
27	MAYURBHANJ	22.10	1	07.11	-1	24.11	3	05.12	-3	23.12	2	07.01	-1
28	MALKANGIRI	22.10	1	05.11	-3	21.11	0	10.12	2	22.12	1	06.01	-2
29	NAYAGARH	21.10	0	07.11	-1	21.11	0	08.12	0	22.12	1	07.01	-1
30	NUAPARA	22.10	1	12.11	4	21.11	0	08.12	0	23.12	2	12.01	4
31	NABARANGPUR	22.10	1	07.11	-1	21.11	0	08.12	0	22.12	1	08.01	0
32	BBS SPL-II	20.10	-1	05.11	-3	20.11	-1	05.12	-3	22.12	1	08.01	0
33	PHULBANI	22.10	1	07.11	-1	24.11	3	08.12	0	23.12	2	08.01	0
34	PANPOSH SPL	21.10	0	05.11	-3	20.11	-1	05.12	-3	22.12	1	06.01	-2
35	PURI	22.10	1	10.11	2	24.11	3	08.12	0	22.12	1	08.01	0
36	RAYAGADA	21.10	0	07.11	-1	21.11	0	08.12	0	22.12	1	08.01	0
37	SAMBALPUR	24.10	3	07.11	-1	24.11	3	09.12	1	24.12	3	08.01	0
38	SUNDERGARH	22.10	1	11.11	3	24.11	3	08.12	0	23.12	2	08.01	0
39	SUBARNAPUR	22.10	1	10.10	2	24.11	3	09.12	1	24.12	3	08.01	0

PART-IV**YEAR-2014-2015**

SI No	District	January				February				March			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1	ANGUL	22.01	1	06.02	-2	23.02	2	10.03	2	25.03	4	09.04	-6
2	BERHAMPUR SPL	21.01	0	06.02	-2	23.02	2	09.03	1	23.03	2	08.04	-7
3	BBS SPL-I	20.01	-1	05.02	-3	20.02	-1	04.03	-4	20.03	-1	06.04	-9
4	BOUDA	21.01	0	09.02	1	20.02	-1	09.03	1	23.03	2	09.04	-6
5	BHADRAK	22.01	1	09.02	1	24.02	3	10.03	2	23.03	2	08.04	-7
6	BARGARH	28.01	7	09.02	1	25.02	4	16.03	8	25.03	4	10.04	-5
7	BOLANGIR	22.01	1	06.02	-2	23.02	2	09.03	1	23.03	2	10.04	-5
8	BALASORE	29.01	8	06.02	-2	23.02	2	10.03	2	23.03	2	13.04	-2
9	CYBER TRY.			06.02	-2			04.03	-4			09.04	-6
10	CUTTACK	21.01	0	05.02	-3	20.02	-1	05.03	-3	20.03	-1	07.04	-8
11	CUTTACK SPL	21.01	0	05.02	-3	20.02	-1	04.03	-4	20.03	-1	08.04	-7
12	DEOGARH	22.01	1	09.02	1	23.02	2	09.03	1	23.03	2	10.04	-5
13	DHENKANAL	22.01	1	06.02	-2	23.02	2	09.03	1	23.03	2	08.04	-7
14	GANJAM	27.01	6	09.02	1	25.02	4	11.03	3	27.03	6	13.04	-2
15	GAJAPATI	21.01	0	09.02	1	23.02	2	10.03	2	23.03	2	10.04	-5
16	JAJPUR	21.01	0	09.02	1	23.02	2	09.03	1	23.03	2	10.04	-5
17	JAJPUR ROAD SPL	20.01	-1	04.02	-4	23.02	2	05.03	-3	20.03	-1	07.04	-8
18	JHARSUGUDA	22.01	1	09.02	1	23.02	2	09.03	1	27.03	6	13.04	-2
19	JAGATSINGHPUR	21.01	0	06.02	-2	20.02	-1	04.03	-4	20.03	-1	08.04	-7
20	JEYPORE SPL	21.01	0	06.02	-2	23.02	2	09.03	1	23.03	2	07.04	-8
21	KHURDA SPL	22.01	1	06.02	-2	25.02	4	11.03	3	23.03	2	09.04	-6
22	KEONJHAR	22.01	1	06.02	-2	26.02	5	11.03	3	26.03	5	13.04	-2
23	KALAHANDI	22.01	1	09.02	1	23.02	2	10.03	2	24.03	3	09.04	-6
24	KENDRAPARA	21.01	0	05.02	-3	20.02	-1	05.03	-3	23.03	2	09.04	-6
25	KORAPUT	21.01	0	06.02	-2	23.02	2	10.03	2	23.03	2	10.04	-5
26	KHURDA	20.01	-1	06.02	-2	20.02	-1	10.03	2	20.03	-1	08.04	-7
27	MAYURBHANJ	22.01	1	06.02	-2	23.02	2	09.03	1	25.03	4	08.04	-7
28	MALKANGIRI	22.01	1	06.02	-2	23.02	2	09.03	1	23.03	2	09.04	-6
29	NAYAGARH	22.01	1	06.02	-2	20.02	-1	10.03	2				
30	NUAPARA	21.01	0	06.02	-2	23.02	2	11.03	3	23.03	2	09.04	-6
31	NABARANGPUR	21.01	0	06.02	-2	23.02	2	12.03	4	23.03	2	09.04	-6
32	BBS SPL-II	20.01	-1	05.02	-3	20.02	-1	04.03	-4	20.03	-1	08.04	-7
33	PHULBANI	22.01	1	09.02	1	23.02	2	09.03	1	23.03	2	09.04	-6
34	PANPOSH SPL	21.01	0	06-02	-2	20.02	-1	04.03	-4	23.03	2	10.04	-5
35	PURI	22.01	1	05.02	-3	23.02	2	11.03	3	24.03	3	10.04	-5
36	RAYAGADA	21.01	0	06.02	-2	23.02	2	09.03	1	23.03	2	08.04	-7
37	SAMBALPUR	22.01	1	06.02	-2	25.02	4	09.03	1	23.03	2	09.04	-6
38	SUNDERGARH	23.01	2	09.02	1	23.02	2	09.03	1	23.03	2	13.04	-2
39	SUBARNAPUR	22.01	1	06.02	-2	23.02	2	09.03	1	24.03	3	10.04	-5

ANNEXURE-I**No. Requisition for Correction of Account received during the year 2014-15.**

Sl. No.	Name of Treasuries	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	Total
1	Angul				1			2	1	6	1	11
2	Balasore					3	1		1	5		10
3	Bhadrak					1		1		2	1	5
4	Berhampur										1	1
5	Bolangir									3	1	4
6	Bhubaneswar-I					1		1	3	1		6
7	O.L.S								1	1		2
8	Cuttack			1				2	5	5	1	14
9	Cuttack Spl.			1	1				1	1		4
10	Dhenkanal							1		2	1	4
11	Ganjam						1		1	2	1	5
12	Jagatsinghpur					1					2	3
13	Jajpur								1	7	1	9
14	Jeypore Spl.									1		1
15	Jharsuguda									1		1
16	Kalahandi									1		1
17	Keonjhar			2	2	2			1	1	1	9
18	Kendrapara							1		2	3	6
19	Khurda	1		1		1			1	4		8
20	Malkangiri									2	1	6
21	Mayurbhanj			1					1	2	2	3
22	Nabrangpur			1						2		3
23	Nayagarh						1			1		2
24	Panposh					5	1		1	1		8
25	Phulabani					1				1		2
26	Puri							1		1	3	5
27	Rayagada										1	1
28	Sambalpur						1		1	5		7
29	Sonepur		1									1
30	Sundergarh		4					9	5	1		19
31	Cyber									1		1
32	New Delhi							1				1
	Total	1	5	7	4	15	5	19	24	62	21	163

ANNEXURE-J**WANTING OF LAPSED DEPOSIT STATEMENT UNDER THE HEAD OF ACCOUNT
'8443-CIVIL DEPOSIT-101-REVENUNE DEPOSITS, 103-SECURITY DEPOSITS, 104-CIVIL
COURT DEPOSITS, 105-CRIMINAL COURT DEPOSIT**

Sl. No.	Treasury	101-Revenue Deposit	103-Security Deposit	104-Civil Court Deposits	105-Criminal Court Deposits
1	ANGUL	2000-2006,2008-2009,2014	2000-2009,2014	2003-2007,2010-2015	2000-2015
2	BALASORE	2000-2009,2012	2000-2009,2012	2000,2003	2000-2003
3	BARAGARH	2000-2015	2000-2007,2014,2015	2000-2003,2006,2009,2010-2014	2000-2003,2006,2009,2010-2014
4	BERHAMPUR SPECIAL	2000-2009,2014	2000-2009,2014	2007,2009	2007
5	BHADRAK	2000-2009,2011-2015	2000-2009,2011-2015	2001-2003,2015	2000-2003,2014,2015
6	BBS SPL-I	2000-2008,	2000-2009	2000,2001,2011	2000,2001
7	BOLANGIR	2000-2015	2000-2015	2000-2004,2008,2009,2014,2015,2012	2000-2002,2004,2005,2008-2011,2014,2015
8	BOUDH	2000-2015	2000-2015	2000-2003,2006-2015	2001,2004,2006,2007-2015
9	CUTTACK DISTRICT	2000-2009,2014,2015	2000-2005,2007,2008,2009,2014,2015	2015	2000-2004,2015
10	CTC SPEICAL	2000-2015	2000-2009,2011-2015	2000-2015	2000-2015
11	DEOGARH	2000-2015	2000-2015	2000-2003,2005,2006,2008-2015	2000-2003,2005,2006,2008-2015
12	DHENKANAL	2000-2006,2008,2010	2000-2006,2008,2010	2003,2011-2015	2000-2005,2011-2015
13	GANJAM	2000-2014	2000,2001,2005-2014	2000-2002,2015	2015
14	GAJAPATI	2000-2009,2011-2015	2000-2009,2011-2015	2000-2006,2011-2015	2000-2006,2011-2015
15	JAGATSINGPUR	2000-2006,2008-2015	2000-2006,2015	2000-2003,2012-2015	2002-2005,2012-2015
16	JAJPUR	2000-2007,2009,2011-2015	2000-2007,2011-2015	2000-2006,2012-2015	2000-2006,2014,2015
17	JEYPORE SPECIAL	2000-2010,2012-2015	2000-2008,2014,2015	2000-2006,2013-2015	2000-2006,2013-2015
18	JHARSUGUDA	2000-	2000-	2000-2006,2013-	2000-2006,2013-2015

		2010,2012-2015	2008,2014,2015	2015	
19	KALAHANDI	2000-2007	2000-2007,2013,2014	2000,2007,2015	2006,2007,2015
20	KENDRAPARA	2000-2009,2012-2015	2000-2009	2000-2015	2000,2002-2004,2010-15
21	KEONJHAR	2000-2010,2014,2015	2000-2015	2001,2002,2006,2010,2013-2015	2000,2002-2004,2009,2010,2013,15
22	KHURDA	2000-2007	2000-2015	2008-2015	2008-2015
23	KORAPUT	2000-2003,2005,2006	2000-2010,2012,2014	2007,2009,2010,2012-2015	2000-2010,2012-2015
24	MALKANGIRI	2000-2007,2009,2011-2015	2000-2010,2014,2015	2013-2015	2013-2015
25	MAYURBHANJ	2000-2009	2000-2009	2001	2001
26	NAWARANGPUR	2000-2006,2008,2012-2014	2000-2005	2000-2015	2000-2015
27	NAYAGARH	2000-2015	2000-2009,2011,2015,	2000-2005,2011-2015	2000-2005,2011-2015
28	NUAPADA	2000-2009,2011-2015	2000-2009,2012-2015	2008-2015	2009-2015
29	PANPOSE	2000-2009,2011	2000-2010	2000-2015	2000-2007,2014,2015
30	PHULBANI	2000-2009,2014,2015	2000-2009	2000-2004,2007,2009,2011-2015	2004,2007-2015
31	PURI	2000-2015	2000-2015	2000-2002,2006,2008,2014,2015	2000,2001,2006,2011,2012,2014,2015
32	RAYAGADA	2000-2008,2010-2015	2000-2009	2010,2012-2015	2011-2015
33	SAMBALPUR	2000,2001,2004,2006,2014	2000,2001,2013,2014	2001,2005,2006	2000,2002,2005,2006
34	SONEPUR	2000-2015	2000-2015	2000,2002,2006,2009,2010-2015	2009-2015
35	SUNDARGARH	2000-2009	2000-2009,2013	2013,2014	2013,2014

ANNEXURE- K**WANTING OF ABC FOR THE YEAR 2014-15 under Head of Account -8443 & 8448**

Sl. No.	TREASURY	NAME OF DEFAULTING ADMINISTRATORS
1	ANGUL	EO ZP, DRDA, HM ANGUL HIGH SCHOOL, HM MAHTAB HIGH SCHOOL, HM JUBARAJ HIGH SCHOOL, HM TALMUL HIGH SCHOOL, H MISS GGHS-TALCHE, ANGUL, PRINCIPAL ITI , EO NAC ATHAMALLIC, EO TALCHER MUNICIPALITY, BDO- ATHAMALLIK CHENDIPARA, PALLAHARA, TALCHER
2	BALASORE	ASCO; HM BRAJAMOHAN ACADEMY KAKHARA; HM GHS JALESHWARPUR; HM JAGANNATH GHS KAMRADA; H MISS GGHS RUPSA; BDO-BAHANGA, SORO, SIMULIA, OUPADA, BHOGRAI
3	BARAGARH	ALL EXCEPT NAC BARPALI
4	BHADRAK	ALL
5	BOLANGIR	ALL
6	BOUDH	PD DRDA, EO ZILAPARISHAD, HM JD HIGH SCHOOL, H MISS GGHS, EO NAC BOUDH, BDO-BOUDH, HARBHANGA, KANTAMAL
7	DIST. CUTTACK	SCO, HM RADHANATH STS, HM RAVENSHAW COLLEGIATE SCHOOL; H MISS GGHS; BDO TIGIRIA
8	DEOGARH	ASCO; PROJECT DIRECTOR DRDA
9	GANJAM	ALL
10	GAJAPATI	EO NAC KASINAGAR; SPL PLANING AUTHORITY PARALAKHEMUNDI
11	JAGATSINGPUR	BDO BALIKUDA ; BDO NUAGAON
12	JAJPUR	H MISS GGHS DHARAPUR; BDO-BARI; RASULPUR; DHARAMSALA; DASARTHPUR
13	JHARSUGUDA	ASCO; HM GHS; H MISS GGHS; HM GIRDHARILAL HIGH SCHOOL BELPAHAR; EONAC BELPAHAR; BDO-SADAR, LAKHANPUR
14	KALAHANDI	H MISS GG ME SCHOOL BHAWANIPATNA; BDO- NARLA, M RAMPUR, KARLAMUNDA
15	KEONJHAR	ALL
16	KHURDA	ALL
17	KORAPUT	ASCO- SURVEY, SUB DIV 1

18	MALKANGIRI	EE (AGL) CAD; PA ITDA; HM GHS; BDO- KALIMELA, MAITHLI,PODIA
19	MAYURBHANJ	ASCO-BARIPADA; RAIRANGPUR; BDO- SHARAPADA
20	NAYAGARH	BDO- NUAGAON,ODAGAON
21	NUAPADA	ALL
22	PANPOSH	ASCO PANPOSH; PA ITDA; EONAC (STEEL) ROURKELA
23	PHULBANI	ASCO BALIGUDA; ASST AGRI ENGG; PRINCIPAL ITI PHULBANI
24	PURI	H MISS GGHS SATYABADI; BDO- ASTRANG, KANAS, KAKATPUR, SATYABADI, KRUSHNAPARSAD
25	SAMBALPUR	ITDA, GBHS,GGHS,EO NAC-KUCHINDA;BDO-BAMARA,JAMANKIRA,JUJUMORA,KUCHINDA
26	SONEPUR	ALL
27	SUNDARGARH	ASCO; HM GHS BIRMITRAPUR; HM GHS UJALPUR; PRINCIPAL GOVT COLLEGE; PRINCIPAL GOVT WOMEN COLLEEG; EO BIRMITRAPUR MUNICIPALITY; BDO-BARGAON NUAGAON, RAJGANGPUR
28	DHENKANAL	HM HINDOL HIGH SCHOOL; PRINCIPAL DHENKANAL (AUTO) COLLEGE, BDO-SADAR, HINDOL.
29	KHURDA SPL	PRINCIPAL DIET ; BDO BOLAGARH
30	BBSR SPL –II	CENTRAL PROVIDENT FUND H & UD DEP
31	BBSR SPL- I	SCO,OHSDP; H MISS GGHS UNIT-1; PRINCIPAL BJB COLLEGE; EO BBSR MUNICIPALITY

APPENDIX –I**List of Dist Treasuries / Spl Treasuries / Sub Treasure inspected during 2014-2015****District Treasuries**

Sl No.	Name of Dist Treasury	Sl No.	Name of Dist Treasury
1	Angul	16	Jagatsinghpur
2	Balasore	17	Bhadrak
3	Bargarh	18	Kalahandi
4	Bolangir	19	Keonjhar
5	Boudh	20	Nuapada
6	Cuttack	21	Sonepur
7	Dhenkanal	22	Mayurbhanj, Baripada
8	Gajapati, Paralakhemundi	23	Jajpur
9	Ganjam, Chhatrapur	24	Puri
10	Jharsuguda	25	Nayagarh
11	Kandhamal (Phulbani)	26	Malkangiri
12	Khurda (Bhubaneswar)	27	Kendrapara
13	Koraput	28	Nawarangpur
14	Sambalpur	29	Deogarh
15	Sundargarh	30	Rayagada

Special Treasuries

Sl. No.	Name of Spl Treasury	Sl. No.	Name of Spl Treasury
1	Bhubaneswar Spl. Try No.-II	5	Cuttack Special
2	Jajpur Road	6	Berhampur
3	Khurda	7	Jeypore
4	Panposh	8	Bhubaneswar Spl. Try No.I

Sub-Treasury

Sl.No.	Name of the Treasury/ Sub-Try.	Sl.No.	Name of the Try/ Sub-Try
1	Sub Treasury, Nimapara	32.	Sub Treasury, Ghatagaon
2	Sub Treasury, Kujanga	33.	Sub- Treasury Chhendipada
3	Sub Treasury, Pattamundai	34.	Sub Treasury, Kishorenagar
4	Sub Treasury, Darpani	35.	Sub Treasury, R. Udayagiri
5	Sub-Treasury, Dharmasala	36.	Sub Treasury, Kashinagar

6	Sub Treasury, Digapahandi	37.	Sub-Treasury, G. Udayagiri
7	Sub Treasury, Kodala	38.	Sub Treasury, Pottangi
8	Sub-Treasury, Aska	39.	Sub Treasury, Machhkund
9	Sub Treasury, Rashgovindpur	40.	Sub Treasury, Khatiguda
10	Sub Treasury, Khunta	41.	Sub Treasury, Umerkote
11	Sub Treasury, Betnoti	42.	Sub Treasury, Kalimela
12	Sub Treasury, Bisoi	43.	Sub Treasury, Padmapur
13	Sub Treasury, Tumudibandha	44.	Sub Treasury, Paikmal
14	Sub Treasury, Soro	45.	Sub Treasury, Gunupur
15	SubTreasury, Khandapara	46.	Sub Treasury, Bheden
16	Sub Treasury, Jharpokharia	47.	Sub Treasury, Loisingha
17	Sub Treasury, Athamalik	48.	Sub Treasury, .Khariar
18	Sub Treasury, Dhamnagar	49.	Sub Treasury, Birmaharajpur
19	Sub Treasury, Kamakshyanagar	50.	Sub Treasury, Titlagarh
20	Sub Treasury, Joshipur	51.	Sub Treasury, Bhatli
21	Sub Treasury, Udala	52.	Sub Treasury, Dunguripalli
22	Sub Treasury, Banapur	53.	Sub Treasury, Barpali
23	Sub Treasury, Bhanjanagar	54.	Sub Treasury, Hatadihi
24	Sub Treasury, Talcher	55.	Sub Treasury, Subdega
25	Sub Treasury, Bliguda	56.	Sub Treasury, Biramitrapur
26	Sub Treasury, Soroda	57.	Sub Treasury, Lephripara
27	Sub Treasury, Pallahara	58.	Sub Treasury, Bonai
28	Sub Treasury, Bhuban	59.	Sub Treasury, Rajgangpur
29	Sub Treasury, Telkoi	60.	Sub Treasury, Hemagiri
30	Sub Treasury, Laxmipur	61.	Sub Treasury, Kuchinda
31	Sub Treasury, Champua	62.	Sub Treasury, Dharamgarh

APPENDIX-II**List of Outstanding I.Rs and Paras upto the year 2014-2015**

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

42	Sub-Try. Niali	1	7
43	Sub-Try. Banki	4	15
44	Sub-Try. Mahanga	1	3
45	Dist. Try. Deogarh	3	20
46	Dist. Try. Dhenkanal	6	12
47	Sub-Try. Hindol	2	18
48	SubTry Kamakshyamanagar	2	9
49	Sub-Try. Bhuban	2	9
50	Dist. Try. Gajapati	3	15
51	Sub-Try. R.Udayagiri	7	28
52	Sub-Try. Kasinagar	1	13
53	Dist. Try. Ganjam	1	4
54	Spl. Try. Berhampur	3	17
55	Sub-Try. Chikiti	2	6
56	Sub-Try. Digapahandi	2	12
57	Sub-Try. Buguda	3	16
58	Sub-Try. Aska	3	18
59	Sub-Try. Soroda	2	5
60	Sub-Try. Khallikote	1	4
61	Sub-Try. Kodala	3	14
62	Sub-Try. Bhanjanagar	4	24
63	Sub-Try. Hinjilicut	1	2
64	Sub-Treasury, Purusottampur	1	4
65	Dist. Try. Jagatsinghpur	1	6
66	Sub-Try. Tirtol	1	2
67	Sub-Try. Kujang	3	13
68	Sub-Try. Balikuda	0	0
69	Dist. Try. Jajpur	5	23
70	Sub-Try. Binjharpur	1	2
71	Sub-Try. Dharmasala	2	9
72	Spl. Try. Jajpur Road	3	24
73	Sub-Try. Darpani	3	8
74	Sub-Try. Sukinda	1	9
75	Dist. Try. Jharsuguda	7	35
76	Sub-Try. Lakhanpur	3	10
77	Dist. Try. Kalahandi	4	13
78	Sub-Try. Dharmagarh	3	7
79	Sub Try Madanpur Rampur	6	13
80	Sub-Try. Kesinga	1	5
81	Sub-Try. Jaipatna	6	15
82	Sub-Treasury, Junagarh	1	5
83	Sub-Try, Thuamul Rampur	1	4
84	Dist. Try. Keonjhar	4	26
85	Sub-Try. Anandapur	2	18
86	Sub-Try. Champua	1	11

87	Sub-Try. Barbil	1	6
88	Sub-Try. Ghatagaon	1	6
89	Sub-Try. Hatadihi	3	10
90	Sub-Try. Telkoi	4	12
91	Dist. Try. Kendrapara	6	9
92	Sub-Try. Marsaghai	2	9
93	Sub-Try. Rajkanika	3	14
94	Sub-Try. Pattamundai	1	12
95	Sub-Treasury, Rajnagar	1	4
96	Dist. Try. Khurda	7	33
97	Spl. Try. Bhubaneswar-I	5	17
98	Spl. Try. Khurda	4	47
99	Sub-Try. Tangi	1	6
100	Sub-Try. Jatni	1	5
101	Sub- Treasury Banpur	9	25
102	Spl. Try. Bhubaneswar-II	2	16
103	Dist. Try. Koraput	2	17
104	Spl. Try. Jeypur	1	5
105	Sub-Try. Kotpad	1	6
106	Sub-Try. Laxmipur	1	7
107	Sub-Try. Pottangi	1	10
108	Sub-Try. Machhakunda	2	14
109	Sub-Try. Boriguma	4	14
110	Dist. Try. Malkangiri	3	24
111	Sub Try Balimela, Chitrakonda	2	4
112	Sub-Try. Kalimela	2	11
113	Dist. Try. Mayurbhanja	2	5
114	Sub-Try. Karanjia	2	9
115	Sub-Try. Udala	1	6
116	Sub-Try. Rairangpur	2	9
117	Sub-Try. Betnoti	1	5
118	Sub-Try. Bahalda	0	0
119	Sub-Try. Rasgovindapur	3	10
120	Sub-Try. Joshipur	1	11
121	Sub-Try. Bisoi	1	8
122	Sub-Try. Jharpokharia	1	9
123	Sub-Try. Khunta	1	4
124	Dist. Try. Nawarangpur	3	20
125	Sub-Try. Umerkote	2	6
126	Sub-Try. Khatiguda	1	10
127	Sub-Try. Dabugaon	2	9
128	Dist. Try. Nayagarh	1	17
129	Sub-Try. Khandapara	1	4
130	Sub-Try. Dasapalla	2	4
131	Sub-Try. Ranapur	2	15

132	Dist. Try. Nuapada	3	22
133	Sub-Try. Khariar	2	14
134	Dist. Try. Kandhamal	2	7
135	Sub-Try. G.Udayagiri	1	5
136	Sub-Try. Baliguda	1	6
137	Sub-Try. Tumudibandha	2	5
138	Sub-Try. Daringibadi	1	12
139	Dist. Try. Puri	3	23
140	Sub-Try. Pipili	2	8
141	Sub-Try. Satyabadi	4	21
142	Sub-Try. Nimapara	2	20
143	Sub-Try. Kakatpur	6	13
144	Dist. Try. Rayagada	1	5
145	Sub-Try. Bissam Cuttack	1	7
146	Sub-Try. Gunupur	3	13
147	Sub-Try. Padampur	1	3
148	Sub-Treasury, Kashipur	1	6
149	Dist. Try. Sambalpur	8	21
150	Sub-Try. Kuchinda	2	20
151	Sub-Try. Burla	2	10
152	Sub-Try. Rairakhol	3	19
153	Sub-Try. Rengali	3	16
154	Dist. Try. Sonepur	6	42
155	Sub-Try. Biramaharajpur	2	12
156	Sub-Try. Dunguripalli	1	7
157	Dist. Try. Sundargarh	2	10
158	Spl Try Panposh	5	26
159	Sub-Try. Rajgangpur	2	11
160	Sub-Try. Bonai	3	18
161	Sub-Try. Biramitrapur	4	16
162	Sub-Try. Subdega	3	13
163	Sub-Try. Hemgiri	1	3
164	Sub-Try. Lephripara	2	9
165	Sub-Try. Koira	2	9
	Total	407	2075

APPENDIX – III**(A). Excess payment of pension due to arithmetical inaccuracy:-**

Sl. No.	LR No	Para	Treasury	Pensioner	PPO No.	Amount (Rs)
1	17/2014-15	1(D)	Sub-Try, Udala	Bhagaban Aruk	515751	5,678.00
2	29/2014-15	1 (B)	Sub-Try, Banpur	1)Kuntala Ku Pattnaik	503089	1,924.00
				2)Harekrushna Rout	512125	151.00
3	40/2014-15	1 (c)	Sub-Try, Kishorenagar	Surekha Biswal W/o Late Gajendra Biswal	53450 S(F)	29,211.00
4	58/2014-15	1 (b)(ii)	Sub-Try, Dunguripalli	Late Antaram Sahu	59836 AEI	577.00
5	60/2014-15	1 (b)(ii)	District Try, Bolangir	Jagnyaseni Das W/o Late Arjuna Kumar Das	48319 S(F)	4,168.00
6	63/2014-15	1 (d)	Special Try, Panposh	Tarinisen Mahananda	515809	416.00
7	64/2014-15	1 (b)	District Try, Khurda	Nakul Ch. Ojha	523169	801.00
8	90/2014-15	1 (b)(i)	Dist. Try, Kendrapada	J. Bhoi	529428	14.00
				K.C Das	528828	90.00
9	91/2014-15	1(e) (ii)	Dist.Try, Jagatsinghpur	Gokul Ch. Jena	524928	540.00
				Smt. Kamal Ojha	521805	90.00
				Pravakar Mallick	514943	538.00
10	92/2014-15	1(g)	District Try, Nayagarh	Harihar Nayak	98841 AEI	100.00
					Total	44,298.00

B) Excess payment of pension due to delayed commencement of reduced Pension: -

Sl. No	I.R. No.	Para	Treasury	Pensioner	PPO No	Amount(Rs.)
1	2/14-15	1(a)	Sub-Treasury Kujanga	Kunja Bihari Mallick	515817	65.00
2	3/14-15	1(c)	Sub-Treasury Pattamundai	Arnapurna Nayak	389344	54.00
3	9/14-15	1(A)(B)	Sub-Treasury Rasgovindpur	i.Ambika Ghosh	69422	22,200.00
				ii.Paramananda Behera	517451	4,131.00
				iii.Bhabanisankar Pani	518445	8,234.00
				iv.Samir Behera	514732	4,801.00
				v.Radhashyam Barik	519527	7,271.00
				vi.Gopinath Giri	85874	9,926.00
				vii.Ramanarayan Giri	96034	2,611.00
				viiiDebananda Das	522344	423.00
				ix.Ramesh ch.Sahoo	87451	2,322.00
4	10/14-15	1(b)	Sub-Treasury Dharmnagar	i.Kumuda kumar	519398	1,722.00
				ii.Kanhu ch, Samal	94348	3,183.00
				iii.Ganga Dhar Rout	91929	4,139.00
5	11/14-15	1 (A)	Sub-Treasury Soro	Rabindra Ku. Pradhan	401222	142.00
6	17/ 14-15	1(E)	Sub-Treasury Udala	Pramila Naik	89966	295.00
7	18/ 14-15	1 (a)	Sub-Treasury Kamakshyanagar	Mukunda Ch. Rout	510426	3,751.00
				Choudhury Behera	65206	880.00
8	21/ 14-15	1 (a)	Sub-Treasury Bhuban	Sridhar Behera	506473	3,882.00
				Shyam Sundar Jethi	397571	327.00
9	27/ 14-15	1 (A)	Sub-Treasury Jharpokharia	Benabihari Pati	83873	2,057.00
				Brundaban Nayak	94661	173.00
10	28/ 14-15	1 (A)	Sub-Treasury Jashipur	Gajendra Majhi	87892	2,580.00
				Madhusudan Naik	75428	141.00
				Anam Ch. Naik	513850	7,393.00
				Girish Ch. Shoy	520473	92.00
				Raghunath Mohanta	93175	1,747.00

				Ganeswar Barik	87298	2,699.00
11	29/ 14-15	1 (A)	Sub-Treasury Banpur	Biswanath Praharaj	404506	3,087.00
				Raghunath Subudhi	514273	12,294.00
				Ramesh Ku. Nanda	95987	6,522.00
				S.K Mohapatra	89371	3,253.00
				Laxmidhar Mohapatra	93170	608.00
12	39/ 14-15	1 (a)	Sub-Treasury Telkoi	Bharat Ch. Naik	400232	5,203.00
				Bishnupada Biswal	516814	5,022.00
13	40/ 14-15	1 (b)	Sub-Treasury Kishorenagar	Gobardhan Dehury	404358	3,175.00
14	41/ 14-15	1 (a)	Sub-Treasury Champua	Fakir Mohan Nayak	344337	468.00
15	49/ 14-15	1 (b)	Sub-Treasury Paikmal	Bisiram Rout	401275	72.00
16	50/ 14-15	1 (i)	Sub-Treasury Padampur	Chaturbhuj Das	523456	4,997.00
17	51/ 14-15	1 (a)(ii)	Sub-Treasury Bhatli	Dhenapati Dansena	70234	2,886.00
				Manoranjan Sarap	406929	717.00
19	53/ 14-15	1 (f)	Sub-Treasury Bhudan	Bhaskar Sahu	380756	3,971.00
				Kangalu Panchtihar	508520	18,279.00
20	54/ 14-15	1(a) (i) to (iv)(v)	Sub-Treasury Hatadihi	Subhadramani Khuntai	520376	12,774.00
				Ghanashyam Ghadei	96960/AEI	1,550.00
				Radharani Ojha	95579/AEI	170.00
				Charulata Pati	94701/AEI	720.00
				Kailash Chandra Swain	97031/AEI	1,730.00
21	56/ 14-15	1(c)(i)	Sub-Treasury Loisingha	Jagamani Sahu	524323	103.00
		C(ii)	-do-	Dhubal Podh	400239	59.00
		C(iii)	-do-	Sashikanta Biswal	97836/AEI	290.00
22	57/ 14-15	1(iv)	Sub-Treasury Titilagarh	Haladhar Sahu	71271/AEI	88,671.00
23	60/ 14-15	1(b)(i)	District Treasury Bolangir	Balamukunda Teji	Not Given	58.00

24	62/ 14-15	1(ii)	District Treasury Nuapada	Giridhari Sabar	Not Given	2,252.00
		1(iii)	-do-	a)Sashi Bhusan Panda	391099	16,734.00
				b)Jugal Kishore Swain	398140	768.00
				c)Pramod Ku. Panda	97693/AEI	2,502.00
25	63/ 14-15	1(c)	Special Treasury Panposh	Rajanikanta Mohanty	95922/AEI	6,212.00
26	67/ 14-15	1(c)	Special Treasury Barahampur	Simanchal Das	524736	1,622.00
27	70/ 14-15	1(b)	Special Treasury Khurda	i)Abakash Paikray	526681	9,068.00
				ii)Smt. Bulli Dei	521930	62.00
28	73/ 14-15	1(b)	Special Treasury Jajpur	Ajaya Kumar Mohanty	99437	2,195.00
29	74/ 14-15	1(f)	District Treasury Jharasuguda	Chaturbhujia Sahoo	525765	2,923.00
30	75/ 14-15	1(a)	Sub-Treasury Rajgangpur	i)Remis Dumdung	522144	18,192.00
				ii)Goreth Dumdung	96985	7,237.00
31	77/ 14-15	1(a)(i)	Sub-Treasury Bonai	i)Lalmohan Kar	525914	1,138.00
				ii)Rasid Khan	378225	362.00
				iii)Kanhei Ch. Sahu	80213	559.00
32	78/ 14-15	1(i)	Sub-Treasury Kuchinda	Swama Harijena	336202	1,248.00
33	82/ 14-15	1(a)	District Treasury Subarnapur	Pabitra Kumbhar	528571	528.00
34	83/ 14-15	1(a)	District Treasury Jajpur	i)Rabindranath Rout	527525	396.00
				ii)Harekrushna Das	529434	68.00
35	84/ 14-15	1(a)	District Treasury Bolasore	Ramakanta Das	528547	1,144.00
36	85/ 14-15	1(b)	District Treasury Angul	i)Dharamidhar Tripathy	99650/AEI	1,137.00
				ii)Bhargavi Kumari Devi	98837/AEI	121.00
37	86/ 14-15	1(c)(i)	District Treasury Bhadrak	S. Biswal	97109/AEI	14,163.00
				G.C Lenka	99415/AEI	20.00
				Ananta Sethy	99792/AEI	2,360.00

				S R Singh	87697/AEI	3,690.00
				M. Sethy	522140	1,336.00
				B. Sahoo	97959/AEI	93.00
				J Mallik	96995/AEI	796.00
		1(c)(ii)	-do-	Harish Ch. Chand	526046	6,835.00
		1(D)	-do-	i)Nakul Ch. Lenka	530694	1,118.00
				ii)Banapada Sahu	526654	1,681.00
38	90/ 14-15	1(A)	District Treasury Kendrapada	Gajendranath Das	527728	3,174.00
				Khageswar Swain	508016	1,301.00
				Mahimakumari Naik	526877	5,592.00
				Rabindranatha Sethy	527558	4,482.00
				Santilata Sharma	529861	9,200.00
				Gopinath Jena	100587	207.00
				Bhimasen Senapati	100879	496.00
				Sarat Ch. Prusty	99675	3,030.00
				Birupakhya Tripathy	99576	4,901.00
				Alekh Ch. Matavoi	101422	135.00
39	91/14-15	1(e)(i)	District Treasury, Jagatsinghpur	Balaram Palei	524972	204.00
				Malati Dei	401549	2,445.00
40	93/14-15	1(a)	District Treasury, Ganjam	Subash Ch. Satpathy	99322/AEI	2,302.00
				Subash Ch. Misra	99900/AEI	3,174.00
				Sarat Ch. Panda	99488/AEI	2,334.00
				Nihar Ranjan Patnaik	100209/ AEI	1,172.00
41	94/14-15	1(a)	District Treasury, Rayagada	K. Jagabandhu	531020	1,020.00
				B.B Sastry	100810	542.00
42	98/14-15	1(a)	District Treasury, Kalahandi	D.B Naik	98951/AEI	1,052.00
				G.S Mohapatra	100640/ AEI	723.00
				Prahallad Rout	528445	68.00

43	99/14-15	1(A)	Special Treasury, Jeypore	R.M Nayak	98341/AEI	10,057.00
				R.C Padhy	530460	1,290.00
				Gopasundar Bebartta	534025	124.00
Total						4,41,505.00

(C) **Excess payment of Family Pension due to payment at enhanced rate beyond stipulated date:**

Sl. No	I.R No.	Para	Try/Spl Try / Sub-Try	Pensioner	PPO No.	Amount (Rs.)
1	1/2014-15	1 (a)	Sub-Treasury Nimapara	Amina Khatun W/o Late Ismail Ahmed	12911 A(F)	13,770.00
2	3/2014-15	1 (a)	Sub-Treasury Pattamundai	Satyabhami Dhal W/o Late Sudhir Ch. Dhal	73388	76,177.00
3	10/2014-15	1 (a)	Sub-Treasury Dharmnagar	Basanti Arakh W/o Late Panchanan Arakh	48186 S(F)	41,063.00
4	17/2014-15	1(A)	Sub-Treasury Udala	Basanti Ransia W/o Late Prafulla Ransia	10308 A(F)	39,531.00
		1(B)	-do-	Nidrabati Nayak W/o Late Pratap Ch. Nayak	48994 S(F)	6,675.00
		1(C)	-do-	Duli Murma W/o Late Paramananda Murmu	365215	2,934.00
5	18/2014-15	1(b)	Sub-Treasury Kamakshayanagar	Smt. Ashalata Sahoo	51703/AEI	26,000.00
6	25/2014-15	1	Sub-Treasury Athamallik	Smt. Bhumisuta Bhoi	52697 S(F)	5,835.00
7	30/2014-15	1(B)	Sub-Treasury Pallahara	Smt. Seeta Jank	50240 S(F)	17,709.00
8	41/2014-15	1(b)	Sub-Treasury Champua	Gitarani Gop	9566 A(F)	390.00
9	42/2014-15	1	Sub-Treasury Khatiguda	Mithila Paik W/o Late Jhitku Paik	49504 S(F)	4,266.00
10	49/2014-15	1 (a)	Sub-Treasury Paikmal	Smt. Kanshalya Behera	91492	18,814.00
11	51/2014-15	1(a)(i)	Sub-Treasury Bhatli	Tripura Rath W/o Late Rahas Bihari Rath	66248 CA(O)	7,290.00
12	53/2014-15	1(a)	Sub-Treasury Bhedan	i)Kalpana Majhi W/o Late Ratra Majhi	48762 S(F)	16,377.00
		1(b)	-do-	ii)Sebati Bhoi W/o Late Biranchi Bhoi	51788 S(F)	56,439.00
		1(c)	-do-	iii)Surabhi Bhoi	11610 A(F)	24,276.00
13	55/2014-15	1(b)(ii)	District Treasury Cuttack	Rambha Devi W/o Late Dhaneswar Naik	383483	22,719.00
14	56/2014-15	1(a)	Sub-Treasury Loisingha	Belamati Sahu W/o Late Santosh Ku. Sahu	10900	6,957.00
		1(b)	-do-	Nuadei Sahu W/o Late Desarathi Sahu	12148 A(F)	1,521.00
15	60/2014-15	1(a)	District Treasury Bolangir	Mamatamayee Patel W/o Late Sanhar Prasad Patel	505253	27,496.00
		1(b)(ii)	-do-	Premasila Meher W/o Late Biranchi Nayak Meher	64440/AEI	47,243.00
16	62/2014-15	1(i)	District Treasury Nuapada	Sushila Sahu W/o Late Purna Ch. Sahu	72999 AEI/AF	7,591.00
17	63/2014-15	1(b)	Special Treasury Panposh	Smt. Sanmait Badaik W/o Late Mangara Badaik	364372 S(F)	36,224.00

18	64/2014-15	1(a) (i) to(ix)	District Treasury Khurda	i). Tunalata Pradhan, W/o Late Sankar Pradhan	45060 S(F)	1,57,935.00
				ii). Laxmipriya Behera W/o Late Purussotam Behera	64509 S(F)	25,641.00
				iii). Kedambini Parida W/o Late Biswanath Parida	51465 S(F)	212.00
				iv). Khetramani Sahoo W/o Late Bhaskar Ch. Sahoo	52445 S(F)	4,554.00
				v). Padma Ku. Amma W/o Late P. Sadasiv Nair	52283 S(F)	12,737.00
				vi). Ratirani Das W/o Late Biswanath Das	44669 S(F)	3,292.00
				vii). Kausalaya Naik W/o Late Alekh Naik	48432 S(F)	916.00
				viii). Sadhana Dutta W/o Late Prasant Ku. Dutta	Not Furnished	45,994.00
				ix). Tukuna Rout W/o Late Bidhuti Rout	48927 S(F)	6,068.00
				x). Suprava Pattanaik W/o Late Mahimohan Pattanaik	49470 S(F)	23,070.00
				xi). Santilata Panda W/o Late Trinath Panda	49672 S(F)	1,687.00
19	67/2014-15	1(a)(i) to (iv)	Special Treasury Berhampur	Madhabilata Patra W/o Late Bhaskar Chandra Patra	357588 S(F)	1,26,608.00
				Premalata Panda W/o Late Subash Chandra Panda	51648 S(F)	99,930.00
				A.Jayalaxmi W/o Late A.Laxmi Narasingh Rao	371673 S(F)	13,220.00
				Namita Padhy W/o Late Subash Chandra Das	375645 S(F)	20,748.00
20	69/2014-15	1(a)	District Treasury, Puri	i)Smt. Dhireshree Muduli W/o Late Bendidhar Muduli	50013 S(F)	1,20,706.00
				ii)Smt. Shantilata Dash W/o Late Rabinarayan Dash	136965 S(F)	47,489.00
		b(ii)	-do-	Smt. Tappoi Pradhan	47372	4,316.00
21	70/2014-15	1(a)	Special Treasury, Khurda	i). Smt. Manorama Patra W/o Late Purna ch.Patra	363687	70,586.00
				ii). Smt. Premalata Lenka w/o Late Kailash ch.Lenka	506855	11,847.00
				iii). Smt. Sudhansubala pattanaik w/o Late.Muralidhar Pattanaik	373794	12,833.00
				iv). Smt. Santilata Naik w/o Late. Lochan Naik	49909	1,241.00
22	73/2014-15	1(a)	Special Treasury, Jajpur	Smt. Saraswati Barik W/o Late Harihar Barik	11158 A(F)	3,524.00
23	87/2014-15	1(a)	District Treasury, Baripada	i)Kali Charan Dhal W/o Late Padmamani Dei	11764 A(F)	6,592.00
				ii)Bimala Naik W/o Late	11791 A(F)	6,518.00

				Sudarsan Naik		
				iii)Janakirani Mohanta W/o Late R.N Mohanta	52987 S(F)	5,301.00
24	89/2014-15	1(a)	District Treasury, Dhenkanal	Parbati Das	13684 AEI	59,933.00
25	92/2014-15	1(b)	District Treasury, Nayagarh	Soubhasya Manjari Mohapatra W/o Late Premananda Mohapatra	372195	5,903.00
26	93/2014-15	1(b)	District Treasury, Ganjam	Smt. Mayabati Behera W/o Late Krushna Chandra Behera	3/025520/88	14,356.00
Total						1,421,054.00

(D) Excess payment of pension due to miscellaneous reasons: -

Sl No	I.R No.	Paras	Treasury	Pensioner	PPO No.	Amount (Rs.)	Remarks
1	18/14-15	1(c)	Sub-Treasury Kamakshyanagar	Smt. Jharana Jena	10643 A(F)	185.00	Non-recovery of excess payment
2	28/14-15	1(c)	Sub-Treasury Joshiapur	Kamal lochan Mohanta	GPO No. 22819 of 2/2012	8000.00	Less adjustment of Provisional. Gratuity
3	30/14-15	1(a)	Sub-Treasury Pallahara	Bikari Charan Satapathy	509166	169193.00	Excess drawal of Provisional. Pension.
4	38/14-15	1(a)	Sub-Treasury Ghatagaon	Damodar Singh	523448	600.00	Less recovery of Provl. CVP
5	40/14-15	1(a)	Sub-Treasury Kishorenagar	Susarna Manjari Pardhan W/o Late Bijay Ku. Pardhan	53013 S(F)	20787.00	Non-recovery of excess paid Provl. Family. Pension
		1(d)	-do-	Smt. Sajana Behera	382042	3138.00	Excess payment of Provl. CVP
6	50/14-15	1(ii)	Sub-Treasury Padampur	Cgabdrabatu Singh W/o Late Pratap Singh	Not finished	59640.00	Irregular payment of T.I
7	53/14-15	1(d)	Sub-Treasury Bheden	Ahalya Mallick W/o Late Gadadhar Mallick	F-1112 BGR- 505964	7854.00	Non-deduction of Provisional Pension.
	55/14-15	1(a)	Dist. Try., Cuttack	Kumari Anita Parida, D/o Late Biswnath Parida	51903 S(F)	213995.00	Payment of Family Pension to unmarried daughter beyond 25 years
8	58/14-15	1(b) (i)	Sub-Treasury Dungripalli	Brundabati Pradhan W/o Late Siba Prasad Pradhan.	52830 S(F)	1120.00	Less realization of Provisional Family Pension Paid.
9	65/14-15	1(d)	Special Treasury BBSR-I	Smt. Kishorebala Mohanty	518286	146033.00	Irregular Payment of T.I
		1(e)	-do-	Puspa Swain W/o Late Brahmananda Swain	510355 S(F)	350.00	Less adjustment of Provisional Pension.
10	67/14-15	1(b)	Special Treasury Berhampur	Smt. D. Laxmi Narasamma	39990 S(F)	92286.00	Irregular stepping up of Family Pension
11	71/14-15	1(b) (i)	District Treasury Sambalpur	Shantilata Nath & 3 others	510504	20392.00	Irregular settlement of gratuity payment

12	74/14-15	1(b)	District Treasury Jharasuguda	Birakishore Mohapatra W/o Late Bidyu hate Dash	14928 S(F)	67932.00	Non-adjustment of Provisional Family Pension
		1(c)	-do-	Biswa Pradhan	519701	5000.00	Less adjustment of provisional Pension.
13	76/14-15	1(b)	Sub-Treasury Biramitrapur	Nicholos Jojo	60407 AEI	7800.00	Non recovery of Provisional DCRG
14	79/14-15	1(a)	Sub-Treasury Subdega	Sahadev Bariha	523397	2000.00	Less adjustment of provisional DCRG
15	80/14-15	1(i)	Sub-Treasury Hemagiri	Bedabyas Darjee	GPO No. not given	106.00	Incorrect consolidation of pension
				Smt. Ukia Kandha	48350 A(F)	106.00	Incorrect consolidation of pension
16	84/14-15	1(c)	District Treasury Balasore	Gobinda Prasad Rout	511447	3727.00	Non adjustment of provisional pension
17	86/14-15	1(A)	District Treasury Bhadrak	i)Smt. Sulochana Jena W/o Late Hadibandhu Jena	508561	36626.00	Non adjustment of provisional pension
				ii)Smt. Sulochana Jena W/o Late Hadibandhu Jena	508561	117450.00	Non adjustment of provisional DCRG
		1(B)	-do-	i)Goura Ch. Mohapatra	4740/P	15000.00	Excess payment towards state token Freedom Fighter Pension.
				ii)Smt. Kumuda Mallick	9772/P	15000.00	Excess payment towards state token Freedom Fighter Pension.
		1(E)	-do-	Gangadhar Sahu	504205	1200.00	Less adjustment of provisional pension
18	88/14-15	1(a)	District Treasury Boudh	Smt. Sarojini Nayak	518401	65782.00	Outstanding recovery
19	89/14-15	1(d)	District Treasury Dhenkanal	Smt. Rukmani Das	54433 S(F)	40953.00	Less adjustment of provisional CVP
20	91/14-15	1(b)	District Treasury Jagatsinghpur	Smt. Sabitarani Mallick	53424 S(F)	32074.00	Less adjustment of provisional pension
		1(c)	-do-	Smt. Laxmipriya Sahu W/o Late S.P Sahu	51339 S(F)	2140.00	Excess payment of additional Family Pension.

		1(d)	-do-	Rama Chandra Mishra	19982/AEI	5947.00	Excess payment of additional Pension.
21	93/14-15	1(c)	District Treasury Ganjam	Jhunu Behera	50788 S(F)	532.00	Non-recovery of Provisional drawal Pension.
22	96/14-15	1(v)	District Treasury Gajapati	A.Laxmi Prasad	369193	168540.00	Excess payment of DCRG & CVP
23	97/14-15	1(b)	District Treasury Deogarh	Tankadhar Behera	398972	44030.00	Non recovery of Commuted Portion.
Total						13,75,518.00	

APPENDIX-IV
Undrawn Pension /unauthorized retention of PPOs

Sl. No	I.R No.	Paras	Try/Spl Try / Sub-Try	Name of Pensioners	PPO No.	Undrawn Pension since
1	77/14-15	1(vi)	Sub-Treasury Bonei	Asrapi Pradhan W/o Lt. Chudamani Pradhan	71148 S(F)	12/2009
				Kalyani Munda, Legal guardian of Nalinibala Munda, W/o Lt. Lalsingh Munda	51497 S(F)	07/2010
				Dhaneswar Mahanta	99343	09/2009
				Sashi Biswal, W/o Lt. Sukadeb Biswal	13671 S(F)	10/2011
				Josada Dei, W/o Lt. Arjun Meher	9852 S(F)	02/2011
				Padmabati Parida, W/o Lt. Chuda Mohan Parida	74596 S(F)	01/2011
				Harihar Chardia	375994	10/2011
				Banamali Naik	326324	09/2010
2	89/14-15	1(c)	District Treasury Dhenkanel	Pitabasa Sahu	29596/AEI	Pensioner deceased & closed
				Iswar Chandra Pradhan	28297	Pensioner deceased & closed
				Ramakanta Pattnaik,	308057	Deceased on 12/2/2013
				Swarnalata Sahoo	8268	Deceased & closed
				Subhadra Mohapatra	64597/WB	Expired since 12/1/2008
				Krushnapriya Pattnaik Central Civil F.P Harapriya Singh Central Political	183/CE 1699/CE	Expired since 1.12.2010
3	92/14-15	1(h)	District Treasury Nayagarh	Sudarsan Mohanty	42783	3.12.2007
				Jagannath Mohapatra	42321	10.01.2006
				Banchhanidhi Tripathy	53812	15.12.2006
				Rusi Naik	70372	2.5.2007
				Matia Mohapatra	100009	3.5.2006
				Harihar Sahoo	108732	13.12.2007
				Alekh Bihari Sahoo	302887	04.09.2006
				Sashimani Prusty	113421	11.12.2007
Radharamani Pattnaik	34138 S(F)	03.03.2006				
4	94/14-15	1(a)	District Treasury, Kandhamal	Manasi Kanhar	34023 S(F)	02.04.14
				Prafulla Ku. Patnaik	19416 S(F)	29.08.13
				Prafulla Behera	82154	02.04.14
				Sarmati Kanhar	45820 S(F)	29.08.13

				Abdhuta Dehuri	36768	
				Surabali Kanhar	20908 S(F)	02.04.14
				Parikhita Bisoi	306287	20.09.13
				Ratnamati Behera	316712 S(F)	29.8.13
				Madanabati Kanhar	20053 S(F)	29.8.13
				Rama Ch. Das	114199	02.04.14
				Bansidhar Kanhar	66373	02.04.14
				Smt. R. Pradhan	37257 S(F)	Not mentioed
				Chandrabati Mallick	11578 S(F)	Not mentioed
5	96/14-15	1(iii)	District Treasury Gajapati	Purna Chandra Panda	342951	0 6/2010
				Sister Clara Pradhan	64872	0 8/2010
				Sukumati Pradhan	29694	0 7/2010
6	100/14-15	1(i)	Dist.Treasury Nayagarh	Khatai Kumara	31955 S(F)	01/2010
				Jagatpal Tanty	310050	08/2009
				Bharati Naik	48097 S(F)	12/2009
				Ghanashyam Naik	66854	03/2007
				Parbati Kumura	87824 S(F)	08/2006
				Labanya Kalsen	44203 S/F	03/2006
				Durga Charan Kachharia	346246	03/2008
				Kushadhar Pradhan	67139	07/2011
				Kusari Say	33648 S(F)	11/2011
				Sukunta Kumura	19923 S(F)	03/2011
				Majoj Ku. Thakur	48750 S(F)	06/2012
				Berha Balmuchhu	45810 S(F)	03/2010
				Buhna Oram	66578	11/2011
				Laxman Singh	79997 S(F)	08/2011
				Kusudhar Rana	67139	07/2011
				Champabati	7516 S(F)	11/2007
				Agapit Soreng	59303	12/2005
				Late Lambodhar Kandi	373683 S(F)	10/2010
				Kishore Ch. Naik	369042	10/2007
				Bhulu Behera	109188	03/2007
				Srimukhi goud	85292 S(F)	07/2008
				Jhagru Kujur	47261	07/2008
				Rajesh Ku. Patel	49866	02/2009
				Fuleswari Seth	27979 S(F)	05/2008
				Machindra Barik	339161	08/2005
				Sidheswar Bhoi,	94296	02/2006
				Dayanidhi Naik	57467	08/2006
				Khedu Gond	329155	08/2005
				J.K.Ramsena	31361 S(F)	04/2006
				Jayamani Oram	17297 S(F)	07/2006
				Sisilia Minz	28345 S(F)	03/2006

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

Sl. No	I.R No	Name of Dist. Try./Spl. Try./Sub-Try.	Para No.	Unused/Damaged (Rs)	Total value of stamps (Rs.)
1	1/14-15	Sub-Treasury,Nimapada	4	12800.00	34398075.00
2	2/14-15	Sub-Treasury,Kujanga	2	38728.00	37279806.00
3	7/14-15	Sub-Treasury,Kodala	4	0	8082117.00
4	8/14-15	Sub-Treasury,Aska	4	1105255.00	6768879.00
5	11/14-15	Sub-Treasury,Soro	4	266600.00	44944119.00
6	13/14-15	Sub-Treasury,Khandapara	4	2564602.00	15293061.00
7	15/14-15	Sub-Treasury,Betnoti	2	0	18369892.00
8	17/14-15	Sub-Treasury,Udala	2	164292.00	45756542.00
9	18/14-15	Sub-Treasury, Kamakshyanagar	2	1079116.00	19090531.00
10	19/14-15	Sub-Treasury, Bhanjanagar	4	246108.00	21720021.00
11	20/14-15	Sub-Treasury,Soroda	2	326402.00	8681804.00
12	22/14-15	Sub-Treasury,Belliguda	2	11785.00	7305843.00
13	23/14-15	Sub-Treasury, G.Udayagiri	2	383407.00	5951856.00
14	24/14-15	Sub-Treasury,Talcher	3	49576345.00	86179670.00
15	25/14-15	Sub-Treasury,Athamallik	2	2000.00	33471018.00
16	29/14-15	Sub-Treasury,Banpur	2	347378.00	10028242.00
17	30/14-15	Sub-Treasury,Pallahara	2	12145.00	32866633.00
18	34/14-15	Sub-Treasury,R.Udayagiri	2	0	649058.00
19	41/14-15	Sub-Treasury,Champur	2	400.00	33757457.00
20	36/14-15	Sub-Treasury, Pottangi	2	0	1643876.00
21	37/14-15	District Treasury , Koraput	2	70140.00	94732253.00
22	43/14-15	District Treasury , Nawarangpur	2	65694.00	49416852.00
23	44/14-15	Sub-Treasury, Umerkote	2	1600.00	103583509.00
24	45/14-15	District Treasury , Keonjhar	2	5923041.00	325562428.00
25	47/14-15	Sub-Treasury, Gunupur	1	0	42272606.00
26	48/14-15	District Treasury , Malkangiri	2	237600.00	56874505.00

27	50/14-15	Sub-Treasury, Padampur	4	0	7796607.00
28	57/14-15	Sub-Treasury, Titilagarh	5	16389484.00	56992788.00
29	62/14-15	District Treasury , Nuapada	4	38820500.00	134753388.00
30	60/14-15	District Treasury , Bolangir	4	2976598.00	200204018.00
31	55/14-15	District Treasury , Cuttack	2	2539135.00	587863646.00
32	64/14-15	District Treasury , Khurda	2	457733096.00	1462629136.00
33	63/14-15	Spl. Try, Panposh	2	17339660.00	624173984.00
34	67/14-15	Spl. Treasury, BAM	2	5860840.00	699035232.00
35	68/14-15	District Treasury, Bargarh	4	40006.00	360089783.00
36	69/ 14-15	District Treasury, Puri	2	12791320.00	293244407.00
37	70/14-15	Spl. Treasury, Khurda	2	9131266.00	148906201.00
38	71/14-15	District Treasury, Sambalpur	4	7907097.00	145767699.00
39	72/ 14-15	Spl. Treasury, Cuttack	2	563915.00	29707821.00
40	73/14-15	Spl. Treasury, Jajpur Road	2	941004.00	76300423.00
41	74/14-15	District Treasury, Jharasuguda	4	4815308.00	232166419.00
42	75/14-15	Sub-Treasury, Rajgangpur	4	52140.00	14048949.00
43	77/14-15	Sub-Treasury, Bonai	4	103582.00	36340497.00
44	78/14-15	Sub-Treasury, Kuchinda	4	0	19462294.00
45	82/14-15	District Treasury, Subarnapur	4	703384.00	79643756.00
46	83/14-15	District Treasury, Jajpur	2	919488.00	237764404.00
47	84/14-15	District Treasury, Balasore	2	12868425.00	801996494.00
48	85/14-15	District Treasury, Angul	4	892360.00	350162947.00
49	86/14-15	District Treasury, Bhadrak	2	18700.00	316954548.00
50	87/ 14-15	District Treasury, Baripada	2	120456745.00	345239609.00
51	88/ 14-15	District Treasury, Boudh	4	7100.00	52084633.00
52	89/14-15	District Treasury, Dhenkanal	4	1209248.00	187965662.00
53	90/14-15	District Treasury, Kendrapara	2	7185.00	214996568.00
54	91/14-15	District Treasury, Jagat singh pur	2	336960.00	143302861.00

55	92/14-15	District Treasury, Nayagarh	4	226475.00	148392674.00
56	93/14-15	District Treasury, Ganjam	4	2752242.00	167777668.00
57	94/14-15	District Treasury, Kandhanal	4	767158.00	17917355.00
58	95/14-15	District Treasury, Rayagada	2	1776780.00	245131389.00
59	96/14-15	District Treasury, Gajepati	4	2839386.00	51689816.00
60	97/ 14-15	District Treasury, Deogarh	4	549.00	66543018.00
61	98/14-15	District Treasury, Kalahandi	2	145483.00	282059124.00
62	99/14-15	Spl. Treasury, Jeypore	2	2270149.00	58186018.00
63	100/14-15	District Treasury, Sundargarh	4	3965133.00	189568681.00
64	101/14-15	Sub-Treasury, Dharamgarh	2	0	132689479.00
Total				79,26,03,339.00	10,36,42,30,649.00

APPENDIX-VI
Retention of huge balance in P.L. Accounts:

Sl. No.	LR No.	Name of Dist. Try./Spl. Try./Sub-Try	Para No.	Balance as on 31.03.2014 (Rs)
1	1/2014-15	Sub-Treasury, Nimapada	3	69890580.00
2	2/2014-15	Sub-Treasury, Kujanga	3	1033856.00
3	3/2014-15	Sub-Treasury, Pattamundai	3	9778220.00
4	4/2014-15	Sub-Treasury, Darpani	2	1084090.00
5	5/2014-15	Sub-Treasury, Dharmasala	2	7626888.00
6	6/2014-15	Sub-Treasury, Digapahandi	2	8197475.00
7	7/2014-15	Sub-Treasury, Kodala	2	21551645.00
8	8/2014-15	Sub-Treasury, Aska	2	19562431.00
9	9/2014-15	Sub-Treasury, Rasgovindapur	2	12160018.00
10	10/2014-15	Sub-Treasury, Dhamnagar	2	5738678.00
11	11/2014-15	Sub-Treasury, Soro	5	100894045.00
12	13/2014-15	Sub-Treasury, Khandapara	2	3927107.00
13	14/2014-15	Sub-Treasury, Tumudibandha	2	21040955.00
14	15/2014-15	Sub-Treasury, Betnoti	3	6621724.00
15	16/2014-15	Sub-Treasury, Khunta	2	22610546.00
16	17/2014-15	Sub-Treasury, Udala	3	161610382.00
17	18/2014-15	Sub-Treasury, Kamakshyanagar	4	32947173.00
18	19/2014-15	Sub-Treasury, Bhanjanagar	2	38073840.00
19	20/2014-15	Sub-Treasury, Soroda	3	11134505.00
20	21/2014-15	Sub-Treasury, Bhuban	2	2498088.00
21	22/2014-15	Sub-Treasury, Baliguda	3	92783145.00
22	23/2014-15	Sub-Treasury, G. Udayagiri	3	17243968.00
23	24/2014-15	Sub-Treasury, Talcher	4	6032606.00
24	25/2014-15	Sub-Treasury, Athamallik	3	17149609.00
25	26/2014-15	Sub-Treasury, Bisoyi	2	7775402.00
26	27/2014-15	Sub-Treasury, Jharpokharia	2	14055338.00
27	28/2014-15	Sub-Treasury, Joshipur	2	9470796.00
28	29/2014-15	Sub-Treasury, Banpur	3	21017174.00
29	30/2014-15	Sub-Treasury, Pallahara	3	3044283.00
30	31/2014-15	Sub-Treasury, Chhandipada	2	2336930.00
31	33/2014-15	Sub-Treasury, Kasinagar	2	9553213.00
32	34/2014-15	Sub-Treasury, R. Udayagiri	3	6871442.00
33	38/2014-15	Sub-Treasury, Ghatgaon	3	4410445.00
34	39/2014-15	Sub-Treasury, Telkoi	3	95194.00
35	40/2014-15	Sub-Treasury, Kishorenagar	3	3572921.00
36	41/2014-15	Sub-Treasury, Champur	3	2231068.00
37	32/2014-15	Sub-Treasury, Loisinga		740149.00
38	35/2014-15	Sub-Treasury, Machhkund	2	3949699.00
39	36/2014-15	Sub-Treasury, Pattangi	4	131056.00

40	37/2014-15	District Treasury , Koraput	3	184957057.00
41	42/2014-15	Sub-Treasury, Khatiguda	2	15032706.00
42	43/2014-15	District Treasury , Nawarangpur	3	675371415.00
43	44/2014-15	Sub-Treasury, Umerkote	3	53962643.00
44	45/2014-15	District Treasury , Keonjhar	3	26275267.00
45	46/2014-15	Sub-Treasury, Kalimela	2	11800367.00
46	47/2014-15	Sub-Treasury, Gunupur	2	121670714.00
47	48/2014-15	District Treasury , Malkangiri	3	716908200.00
48	49/2014-15	Sub-Treasury, Paikmal	3	4918399.00
49	50/2014-15	Sub-Treasury, Padampur	3	7270008.00
50	51/2014-15	Sub-Treasury, Bhatli	2	65710.00
51	52/2014-15	Sub-Treasury, Barpali	3	182648.00
52	53/2014-15	Sub-Treasury, Bheden	2	4170924.00
53	54/2014-15	Sub-Treasury, Hatadihi	2	1205150.00
54	55/2014-15	District Treasury , Cuttack	3	386732871.00
55	56/2014-15	Sub-Treasury, Loisinga	4	9512943.00
56	57/2014-15	Sub-Treasury, "Titilagarh	4	15766346.00
57	58/2014-15	Sub-Treasury, Dungurapalli	4	9256949.00
58	59/2014-15	Sub-Treasury, Khariar	4	15176462.00
59	60/2014-15	District Treasury , Bolangir	3	26028477.00
60	61/2014-15	Sub-Treasury, Biramaharajpur	3	9300571.00
61	62/2014-15	District Treasury , Nuapada	3	46649552.00
62	63/2014-15	Spl. Try, Panposh	3	731837613.00
63	64/2014-15	District Treasury , Khurda	3	745982987.00
64	65/2014-15	Special Treasury Bhubaneswar-I	3	336801828.00
65	66/2014-15	Special Try, Bhubaneswar- II	2	34000238.00
66	67/2014-15	Spl. Treasury, Barhampur	3	83214030.00
67	68/2014-15	District Treasury, Bargarh	3	256539587.00
68	69/ 2014-15	District Treasury, Puri	3	243951896.00
69	70/2014-15	Spl. Treasury, Khurda	3	226483728.00
70	71/2014-15	District Treasury, Sambalpur	3	122388939.00
71	72/ 2014-15	Spl. Treasury, Cuttack	3	229785172.00
72	73/2014-15	Spl. Treasury, Jajpur Road	3	10549842.00
73	74/2014-15	District Treasury, Jharasuguda	3	39799847.00
74	75/2014-15	Sub-Treasury, Rajgangpur	3	64350889.00
75	76/2014-15	Sub-Treasury, Biramitrapur	2	2312286.00
76	77/2014-15	Sub-Treasury, Bonai	3	105228774.00
77	78/2014-15	Sub-Treasury, Kuchinda	3	63324267.00
78	79/ 2014-15	Sub-Treasury, Subdega	2	5337712.00
79	80/2014-15	Sub-Treasury, Hemagiri	2	640012.00
80	81/2014-15	Sub-Treasury, Lephripara	2	2052016.00
81	82/2014-15	District Treasury, Subarnapur	3	57376275.00
82	83/2014-15	District Treasury, Jajpur	3	184207924.00
83	84/2014-15	District Treasury, Balasore	3	291307380.00
84	85/2014-15	District Treasury, Angul	3	164524579.00

85	86/2014-15	District Treasury, Bhadrak	3	60775307.00
86	87/ 2014-15	District Treasury, Baripada	3	1084660457.00
87	88/ 2014-15	District Treasury, Boudh	3	149903137.00
88	89/2014-15	District Treasury, Dhenkanal	3	16058739.00
89	90/2014-15	District Treasury, Kendrapara	3	308829498.00
90	91/2014-15	District Treasury, Jagat singh pur	3	24023112.00
91	92/2014-15	District Treasury, Nayagarh	3	27842377.00
92	93/2014-15	Dist Treasury, GJM, Chhatrapur	3	517900000.00
93	94/2014-15	District Treasury, Kandhanal	3	365991047.00
94	95/2014-15	District Treasury, Rayagada	3	179412358.00
95	96/2014-15	District Treasury, Gajapati	3	84620272.00
96	97/ 2014-15	District Treasury, Deogarh	3	76947391.00
97	98/2014-15	District Treasury, Kalahandi	3	565459214.00
98	99/2014-15	Spl. Treasury, Jeypore	3	188693879.00
99	100/2014-15	District Treasury, Sundargarh	3	510797635.00
100	101/2014-15	Sub-Treasury, Dharamgarh	3	16784480.00
Total				11303358787.00

APPENDIX – VII
Safety Certificate not obtained

Sl. No.	I.R No.	Paras	Dist Try/Spl Try/Sub-Try.
1	1/2014-15	4(a)	Sub-Treasury, Nimepara
2	2/2014-15	2(i)	Sub-Treasury, Kujenge
3	7/2014-15	4(F)	Sub-Treasury, Kodala
4	11/2014-15	4(a)	Sub-Treasury, Soro
5	15/2014-15	2(A)	Sub-Treasury, Betnoti
6	18/2014-15	2(e)	Sub-Treasury, Kamakshyanagar
7	19/2014-15	4(g)	Sub-Treasury, Bhanjanagar
8	25/2014-15	2(g)	Sub-Treasury, Athamellik
9	29/2014-15	2A(i)	Sub-Treasury, Banpur
10	30/2014-15	2(c)	Sub-Treasury, Pallahara
11	34/2014-15	2(i)	Sub-Treasury, R.Udayagiri
12	45/2014-15	2V(iii)	District Treasury, Keonjhar
13	47/2014-15	1(A)	Sub-Treasury, Gunupur
14	50/2014-15	4(i)	Sub-Treasury, Padanpur
15	69/2014-15	2(ii)	District Treasury, Puri
16	77/2014-15	4(ii)	Sub-Treasury, Bonei
17	78/2014-15	4(h)	Sub-Treasury, Kuchinda
18	90/2014-15	2(ii)	District Treasury, Kendrapara
19	92/2014-15	4(b)(iii)	District Treasury, Nayagarh
20	94/2014-15	4(d)	District Treasury, Kandhamal
21	95/2014-15	2(a)(i)	District Treasury, Rayagada
22	96/2014-15	4(B)(ii)	District Treasury, Gajapati
23	97/2014-15	4(B)(i)	District Treasury, Deogarh
24	100/2014-15	4(B)(iv)	District Treasury, Sundargarh
25	101/2014-15	2(A)(ii)	Sub-Treasury, Dharamgarh

APPENDIX – VIII**Rolling of unutilized fund under 8443-Civil Deposit-800- Other Deposit**

Sl. No.	I/R No	Name of Dist. Try./Spl. Try./Sub-Try	Para No.	Amount (Rs.)
1	1/2014-15	Sub-Treasury,Nimapada	2	1177696.00
2	5/2014-15	Sub-Treasury,Dharmasala	3	36145.00
3	7/2014-15	Sub-Treasury,Kodala	3	15731.00
4	8/2014-15	Sub-Treasury,Aska	3	1107228.00
5	17/2014-15	Sub-Treasury,Udala	4	98400.00
6	19/2014-15	Sub-Treasury,Bhanjanagar	3	1221482.00
7	20/2014-15	Sub-Treasury,Soroda	4	14599.00
8	23/2014-15	Sub-Treasury,G.Udayagiri	4	580922.00
9	25/2014-15	Sub-Treasury,Athamallik	5	6202053.00
10	28/2014-15	Sub-Treasury,Joshipur	3	13023.00
11	30/2014-15	Sub-Treasury,Pallahara	4	290719.00
12	31/2014-15	Sub-Treasury,Chhendipada	3	7070.00
13	43/2014-15	District Treasury , Nawarangpur	4	13968463.00
14	45/2014-15	District Treasury , Keonjhar	4	3514887.00
15	48/2014-15	District Treasury , Malkangiri	4	1287098.00
16	50/2014-15	Sub-Treasury, Padampur	2	728369.00
17	51/2014-15	Sub-Treasury, Bhatli	3	156684.00
18	52/2014-15	Sub-Treasury, Barpali	2	92308.00
19	53/2014-15	Sub-Treasury, Bheden	3	134727.00
20	56/2014-15	Sub-Treasury, Loisinga	3	4257050.00
21	60/2014-15	District Treasury , Bolangir	2	35316082.00
22	62/2014-15	District Treasury , Nuapada	2	184963199.00
23	63/2014-15	Spl Treasury Panposh	4	45480470.00
24	64/2014-15	District Treasury , Khurda	4	616839163.00
25	65/2014-15	Spl Try Bhubaneswar-I	2	16852484.00
26	68/2014-15	District Treasury, Bargarh	2	8244447.00
27	69/ 2014-15	District Treasury, Puri	4	6571260.00
28	70/2014-15	Spl. Treasury, Khurda	4	35058483.00
29	71/2014-15	District Treasury, Sambalpur	2	78283900.00
30	72/ 2014-15	Special Treasury, Cuttack	4	87090566.00
31	73/2014-15	Spl. Treasury, Jajpur Road	4	678100.00
32	74/2014-15	District Treasury, Jharasuguda	2	730130.00
33	75/2014-15	Sub-Treasury, Rajgangpur	2	7058365.00
34	77/2014-15	Sub-Treasury,Bonai	2	10456530.00
35	78/2014-15	Sub-Treasury, Kuchinda	2	765543.00
36	82/2014-15	District Treasury, Subarnapur	2	13142223.00
37	83/2014-15	District Treasury, Jajpur	4	5349044.00
38	84/2014-15	District Treasury, Balasore	4	19201291.00
39	85/2014-15	District Treasury, Angul	2	24060930.00
40	86/2014-15	District Treasury, Bhadrak	4	35319.00

41	87/ 2014-15	District Treasury, Baripada	4	12380924.00
42	88/ 2014-15	District Treasury, Boudh	2	589353.00
43	90/2014-15	District Treasury, Kendrapara	4	33240367.00
44	91/2014-15	District Treasury, Jagat singh pur	4	31932994.00
45	92/2014-15	District Treasury, Nayagarh	2	3463991.00
46	93/2014-15	District Treasury, Ganjam, Chhatrapur	2	31200.00
47	95/2014-15	District Treasury, Rayagada	4	26548170.00
48	98/2014-15	District Treasury, Kalahandi	4	266499395.00
49	100/2014-15	District Treasury, Sundargarh	2	7741378.00
Total				1613509955.00

APPENDIX – IX
Non-issue/Delay in Issue of CTR/CTI

Sl. No.	I.R No.	Paras	Dist Try/Spl Try
1	37/2014-15	7	District Treasury, Koraput
2	43/2014-15	5	District Treasury, Nabarangpur
3	45/2014-15	7	District Treasury, Keonjhar
4	48/2014-15	5	District Treasury, Malkangiri
5	55/2014-15	7	District Treasury, Cuttack
6	60/2014-15	8	District Treasury, Bolangir
7	63/2014-15	6	Special Treasury, Panposh
8	64/2014-15	5	District Treasury, Khurda
9	65/2014-15	5	Special Treasury, BBSR
10	67/2014-15	6	Special Treasury, Berhampur
11	68/2014-15	6(e)	District Treasury, Bargarh
12	69/2014-15	7	District Treasury, Puri
13	70/2014-15	10	Special Treasury, Khurda
14	71/2014-15	9	District Treasury, Sambalpur
15	72/2014-15	6	Special Treasury, Cuttack
16	74/2014-15	7	District Treasury, Jharsuguda
17	82/2014-15	6	District Treasury, Subamepur
18	83/2014-15	8	District Treasury, Jajpur
19	84/2014-15	7	District Treasury, Balasore
20	85/2014-15	6	District Treasury, Angul
21	87/2014-15	6	District Treasury, Baripada
22	88/2014-15	6	District Treasury, Boudh
23	89/2014-15	15	District Treasury, Dhenkanal
24	90/2014-15	6	District Treasury, Kendrapara
25	91/2014-15	5	District Treasury, Jagatsinghpur
26	92/2014-15	11	District Treasury, Nayagarh
27	94/2014-15	8	District Treasury, Ganjam
28	95/2014-15	9	District Treasury, Kandhamal
29	96/2014-15	6	District Treasury, Rayagada
30	97/2014-15	14	District Treasury, Gajapati
31	98/2014-15	7	District Treasury, Deogarh
32	99/2014-15	7	District Treasury, Kalahandi
33	100/2014-15	6	Special Treasury Jeypore

Appendix-X**Irregular honouring of A.C Bill.**

Sl. No.	I.R No.	Para No.	Dist. Try/Spl. Try	Bill No/date	No.of AC Bills	Value (Rs. In Lakh)
1.	43/2014-15	6	District Treasury, Nabrangpur	9-19/ 09.04.2014	11	3.30
2.	45/2014-15	6	District Treasury, Keonjhar	15.07.2013	16	8.00
3.	48/2014-15	10	District Treasury, Malkangiri	182- 192/15.01.2014	11	3.30
4.	60/2014-15	7	District Treasury, Bolangir	07.05.2014	18	9.00
5.	62/2014-15	5	District Treasury, Nuapada	12.11.2013	06	1.80
6.	67/2014-15	7	Special Treasury, Berhampur	17-22/2014-15	06	14.37
7.	68/2014-15	5	District Treasury, Bargarh	05.05.2014	12	3.27
8.	69/2014-15	8	District Treasury, Puri	61-63/ 21.55.2014	03	1.50
9.	70/2014-15	7	Special Treasury, Khurda	68-69/ 06.06.2014	02	0.60
10.	71/2014-15	5	District Treasury, Sambalpur	27.03.2014	12	2.40
11.	73/2014-15	8	Special Treasury, Jajpur	17.12.2013	03	0.90
12.	74/2014-15	5	District Treasury, Jhairesuguda	18.03.2014	08	2.40
13.	82/2014-15	5	District Treasury, Subarnapur	26.04.2014	05	1.30
14.	83/2014-15	9	District Treasury, Jajpur	8.10.2014	08	2.40
15.	84/2014-15	8	District Treasury, Balasore	18.12.2013	09	2.70
16.	85/2014-15	5	District Treasury, Angul	10.4.2014	13	6.50
17.	86/2014-15	6	District Treasury, Bhadrak	01.05.2014	19	5.70
18.	88/2014-15	5	District Treasury, Boudh	20.03.2014	08	2.60
19.	89/2014-15	9	District Treasury, Dhenkanal	23.07.2014	02	0.63
20.	91/2014-15	7	District Treasury, Jagatsinghpur	06.01.2014	07	1.81
21.	92/2014-15	10	District Treasury, Nayagarh	12.09.2014	05	1.51

22.	96/2014-15	8	District Treasury, Gajapati	11.08.2014	10	3.00
23.	97/2014-15	8	District Treasury, Deogarh	09.09.2014	03	0.90
24.	100/2014-15	8	District Treasury, Sundargarh	18.10.2014	07	3.39
25.	101/2014-15	8	Sub-Treasury, Dharamgarh	18.08.2014	20	5.81

APPENDIX – XI**Delay in rendition of LIC Premium**

Sl. No.	I.R No.	Paras	Dist Try/Spl Try	Month	Actual date of submission(Letter No/Date)	No of days delayed
1	37/14-15	9	Dist. Try., Korapur	9/13	23.11.2013	38
2	43/14-15	8	Dist Try, Nabarangpur	3/14	25.04. 2014	10
3	45/14-15	8	Dist. Try., Keonjhar	5/13	27.06.2013	12
4	48/14-15	7	Dist. Try., Malkangiri	8/13	28.10.2013	43
5	60/14-15	6	Dist. Try., Bolangir	3/14	08.05.2014	24
6	62/14-15	6(c)	Dist. Try., Nuapada	7/13	18.09.2013	34
7	63/14-15	8	Spl. Try., Panposh	5/14	13.08.2014	60
8	64/14-15	8	Dist. Try.,, Khurda	10/13	/06.12.2013	20
9	65/14-15	7	Spl Try, BBS-I	3/14	27.05.2014	42
10	66/14-15	6	Spl Try, BBS-II	8/13	24.09.2013	9
11	68/14-15	6(c)	Dist. Try., Bargarh	12/13	13.03.2014	46
12	69/14-15	11	Dist. Try., Puri	4/14	/01.08.2014	75
13	70/14-15	8	Spl. Try., Khurda	4/14	15.09.2014	120
14	71/14-15	6	Dist. Try., Sambalpur	12/13	10.03.2014	44
15	72/14-15	7	Spl. Try., Cuttack	11/13	26.12.2013	11
16	73/14-15	9	Spl. Try., Jajpur	1/14	25.03.2014	40
17	74/14-15	6(b)	Dist Try, Jharasuguda	6/13	22.10.2013	98
18	82/14-15	9	Dist. Try., Subarnapur	3/14	15.05.2014	30
19	83/14-15	6	Dist. Try., Jajpur	3/14	25.04.2014	09
20	84/14-15	10	Dist. Try., Balasore	4/14	07.06.2014	20
21	85/14-15	9	Dist. Try., Angul	3/14	30.04.2014	15
22	86/14-15	11	Dist. Try., Bhadrak	7/14	16.10.2014	61
23	88/14-15	7	Dist. Try., Boudh	2/14	17.04.2014	33
24	89/14-15	6	Dist. Try., Dhenkanal	10/13	02.12.2013	17
25	91/14-15	9	Dist Try, Jagatsingpur	6/14	25.07.2014	10
26	92/14-15	5	Dist. Try., Nayagarh	10/13	02.12.2013	17
27	93/14-15	6	Dist. Try., Ganjam	9/14	27.10.2014	12
28	94/14-15	7	Dist. Try., Kandhamal	3/14	08.05.2014	23
29	95/14-15	7	Dist. Try., Rayagada	8/14	16.10.2014	31
30	96/14-15	6	Dist. Try., Gajapati	12/14	03.02.2015	18
31	97/14-15	6	Dist. Try., Deogarh	4/14	26.06.2014	42
32	98/14-15	9	Dist. Try., Kalahandi	6/14	05.08.2014	20
33	99/14-15	7	Spl. Try., Jeypore	12/13	24.01.2014	09
34	100/14-15	6	Dist. Try., Sundargarh	8/14	09.10.2014	24

APPENDIX – XII
Non-verification with Court Extracts

Sl. No.	I.R No.	Paras	Dist Try/Spl Treasury/Sub-Try.
1	1/2014-15	2(b)	Sub-Treasury, Naimepara
2	3/2014-15	2(d)	Sub-Treasury, Pattamundai
3	6/2014-15	3(ii)	Sub-Treasury, Digapehandi
4	7/2014-15	3(ii)	Sub-Treasury, Kodala
5	8/2014-15	3(ii)	Sub-Treasury, Aska
6	11/2014-15	6(D)	Sub-Treasury, Soro
7	13/2014-15	3(ii)	Sub-Treasury, Khandapare
8	18/2014-15	3(d)	Sub-Treasury, Kamakshyanagar
9	19/2014-15	3(b)	Sub-Treasury, Bhenjenagar
10	20/2014-15	4(b)	Sub-Treasury, Soroda
11	21/2014-15	3(c)	Sub-Treasury, Bhuban
12	22/2014-15	4(a)	Sub-Treasury, Baliguda
13	23/2014-15	4(b)	Sub-Treasury, G. Udaygiri
14	24/2014-15	6(c)	Sub-Treasury, Talcher
15	25/2014-15	5(b)	Sub-Treasury, Athamallik
16	30/2014-15	4(b)	Sub-Treasury, Pallahara
17	41/2014-15	4(b)	Sub-Treasury, Champue
18	45/2014-15	4(c)	District Treasury, Keonjhar
19	48/2014-15	4(b)	District Treasury, Malkangiri
20	50/2014-15	2(ii)	Sub-Treasury, Padampur
21	55/2014-15	4(b)	District Treasury, Cuttack
22	56/2014-15	3(iv)	Sub-Treasury, Loisingha
23	58/2014-15	3(iii)	Sub-Treasury, Dungulipalli
24	59/2014-15	3(b)	Sub-Treasury, Khariar
25	60/2014-15	2(c)	District Treasury, Bolangir
26	61/2014-15	2(iv)	Sub-Treasury, Biramaharajpur
27	62/2014-15	2(c)	District Treasury, Nuepada
28	65/2014-15	2(b)	Special Treasury, Bhubaneswar-I
29	67/2014-15	4(g)	Special Treasury, Behampur

30	68/2014-15	2(c)	District Treasury, Bargarh
31	69/2014-15	4(d)	District Treasury, Puri
32	71/2014-15	2(d)	District Treasury, Sambalpur
33	73/2014-15	4(b)	Special Treasury, Jajpur
34	74/2014-15	2(c)	District Treasury, Jharsuguda
35	75/2014-15	2(c)	Sub-Treasury, Rajgangpur
36	77/2014-15	2(c)	Sub-Treasury, Bonei
37	78/2014-15	2(i)	Sub-Treasury, Kuchinda
38	82/2014-15	2(e)	District Treasury, Subarnepur
39	83/2014-15	4(e)	District Treasury, Jajpur
40	84/2014-15	4(h)	District Treasury, Balasore
41	85/2014-15	2(e)	District Treasury, Angul
42	86/2014-15	4(f)	District Treasury, Bhadrak
43	88/2014-15	2(f)	District Treasury, Boudh
44	89/2014-15	2(d)	District Treasury, Dhenkanal
45	92/2014-15	2(g)	District Treasury, Nayagarh
46	93/2014-15	2(f)	District Treasury, Ganjam
47	94/2014-15	2(b)	District Treasury, Kandhamal
48	95/2014-15	2(d)	District Treasury, Gajapati
49	97/2014-15	2(f)	District Treasury, Deogarh
50	98/2014-15	4(d)	District Treasury, Kalahandi
51	100/2014-15	2(d)	District Treasury, Sundargarh
52	101/2014-15	4(d)	Sub-Treasury, Dharamgarh

APPENDIX – XIII
Non-verification of Valuables

Sl. No	I.R No.	Paras	Dist Try/Spl Try/Sub-Try.
1	13/2014-15	4(D)	Sub-Treasury, Khandapara
2	15/2014-15	2(B)	Sub-Treasury, Betnoti
3	17/2014-15	2(B)	Sub-Treasury, Udala
4	18/2014-15	2(h)	Sub-Try, Kamakshyanagar
5	19/2014-15	4(e)	Sub-TreasuryBhenjanagar
6	20/2014-15	2(d)	Sub-Treasury, Sorode
7	22/2014-15	2(d)	Sub-Treasury, Balliguda
8	23/2014-15	2(c)	Sub-Treasury, G.Udayagiri
9	24/2014-15	3(d)	Sub-Treasury, Talcher
10	25/2014-15	2(h)	Sub-Treasury, Athamellik
11	29/2014-15	2(A)(ii)	Sub-Treasury, Banpur
12	30/2014-15	2(e)	Sub-Treasury, Pallahara
13	34/2014-15	2(iv)	Sub-Treasury, Kasinagar
14	36/2014-15	2(i)	Sub-Treasury, Pottangi
15	37/2014-15	2(A)	District Treasury, Koreput
16	41/2014-15	2(e)	Sub-Treasury, Champua
17	42/2014-15	2(c)	District Try, Nabarangpur
18	44/2014-15	2(a)	Sub-Treasury, Umerkoti
19	45/2014-15	2(ix)	District Treasury, Keonjhar
20	47/2014-15	1(B)	Sub-Treasury, Gunupur
21	48/2014-15	2(a)	District Treasury, Malkangiri
22	55/2014-15	2(a)	District Treasury, Cuttack
23	57/2014-15	5(v)	Sub-Treasury, Titilegarh
24	60/2014-15	4(vi)	District Treasury, Bolangir
25	63/2014-15	2(a)	Special Treasury, Panposh
26	64/2014-15	2(a)	District Treasury, Khurda
27	67/2014-15	2(a)	Special Treasury, Berhampur
28	69/2014-15	2(iii)	District Treasury, Puri
29	70/2014-15	2(iii)	Special Treasury, Khurda
30	71/2014-15	4(h)	District Treasury, Sambalpur
31	72/2014-15	2(a)(i)	Special Treasury, Cuttack

32	73/2014-15	2(a)(ii)	Special Treasury, Jajpur
33	74/2014-15	4(i)	District Treasury Jharasuguda
34	75/2014-15	4(f)	Sub-Treasury, Rajganpur
35	77/2014-15	4(v)	Sub-Treasury, Bonei
36	78/2014-15	4(f)	Sub-Treasury, Khuchinda
37	83/2014-15	2a (ii)	District Treasury, Jajpur
38	84/2014-15	2a (i)	District Treasury, Balasore
39	85/2014-15	4(h)	District Treasury, Angul
40	86/2014-15	2(ii)	District Treasury, Bhadrak
41	87/2014-15	2(ii)	District Treasury, Baripada
42	88/2014-15	4(iv)	District Treasury, Boudh
43	89/2014-15	4(B)	District Treasury, Dhenkanal
44	90/2014-15	2(iii)	District Treasury, Kendrapara
45	91/2014-15	2(a)(i)	District Try, Jagatsinghpur
46	92/2014-15	4(b)(ii)	District Treasury, Nayagarh
47	93/2014-15	4(c)	District Treasury, Ganjam
48	94/2014-15	4(c)	District Treasury, Kandhamal
49	95/2014-15	2(a)(ii)	District Treasury, Rayagada
50	96/2014-15	4(B)(i)	District Treasury, Gajapati
51	97/2014-15	4(B)(iii)	District Treasury, Deogarh
52	98/2014-15	2(A)(ii)	District Treasury, Kalahandi
53	99/2014-15	2(A)(ii)	Special Treasury, Jeypore
54	100/2014-15	4(B)(iii)	District Treasury, Sundargarh
55	101/2014-15	2(A)(iv)	Sub-Treasury, Dharamgarh

APPENDIX – XIV
Improper maintenance of Issue Register of Book of Drawals

Sl. No.	I.R No.	Paras	Dist Try/Spl Try/Sub-Try
1	1/2014-15	7	Sub-Treasury, Nimapada
2	2/2014-15	5	Sub-Treasury, Kujange
3	3/2014-15	5	Sub-Treasury, Pattamundai
4	4/2014-15	4	Sub-Treasury, Darpani
5	5/2014-15	4	Sub-Treasury, Dharmasala
6	9/2014-15	4	Sub-Treasury, Rasgovindpur
7	10/2014-15	3(d)	Sub-Treasury, Dhamanagar
8	11/2014-15	9	Sub-Treasury, Soro
9	15/2014-15	6	Sub-Treasury, Betnoti
10	17/2014-15	5	Sub-Treasury, Udala
11	27/2014-15	3	Sub-Treasury, Jharapukharia
12	28/2014-15	5	Sub-Treasury, Joshipur
13	29/2014-15	7	Sub-Treasury , Banpur
14	32/2014-15	5	Sub-Treasury, Laxmipur
15	33/2014-15	5	Sub-Treasury, Kasinagar
16	34/2014-15	6	Sub-Treasury, R. Udayagiri
17	35/2014-15	5	Sub-Treasury. ,acjjalimd
18	36/2014-15	6	Sub-Treasury, Pottangi
19	37/2014-15	8	District Treasury, Koraput
20	38/2014-15	5	Sub-Treasury, Ghatgaon
21	42/2014-15	5	Sub-Treasury, Khatigude
22	43/2014-15	9	District Treasury, Nabarangpur
23	44/2014-15	7	Sub-Treasury, Umerkati
24	47/2014-15	4	Sub-Treasury, Gunupur
25	48/2014-15	6	District Treasury, Malkangiri
26	49/2014-15	6	Sub-Treasury, Paikmal
27	50/2014-15	7	Sub-Treasury, Padanpur
28	51/2014-15	6	Sub-Treasury, Bhatli
29	63/2014-15	10	Special Treasury, Panposh
30	64/2014-15	9	District Treasury, Khurda
31	67/2014-15	8	Special Treasury, Berhampur

32	70/2014-15	11	Special Treasury, Khurda
33	71/2014-15	7	District Treasury, Sambalpur
34	72/2014-15	8	Special Treasury, Cuttack
35	73/2014-15	6	Special Treasury, Jajpur
36	74/2014-15	9	District Treasury, Jhairesuguda
37	75/2014-15	6	Sub-Treasury, Rajgangpur
38	77/2014-15	6	Sub-Treasury, Bonei
39	79/2014-15	4	Sub-Treasury, Subdega
40	80/2014-15	4	Sub-Treasury, Hemagiri
41	82/2014-15	10	District Treasury, Subarnapur
42	83/2014-15	10	District Treasury, Jajpur
43	84/2014-15	9	District Treasury, Balasore
44	85/2014-15	10	District Treasury, Angul
45	86/2014-15	5	District Treasury , Bhadrak
46	87/2014-15	7	District Treasury, Baripada
47	88/2014-15	8	District Treasury, Boudh
48	89/2014-15	8	District Treasury, Dhenkanal
49	90/2014-15	8	District Treasury, Kendrapara
50	92/2014-15	7	District Treasury, Nayagarh,
51	93/2014-15	9	District Treasury, Ganjam
52	94/2014-15	10	District Treasury, Kandhamal
53	95/2014-15	7	District Treasury, Gajapati
54	97/2014-15	9	District Treasury, Deogarh
55	100/2014-15	9(b)	District Treasury, Sundargarh
56	101/2014-15	6	Sub-Treasury, Dharamgarh

APPENDIX – XV**Improper maintenance of Bill Transit cum Token Register**

Sl. No.	I.R No.	Paras	Dist Try/Spl Try/Sub Try
1	2/2014-15	7	Sub-Treasury, Kujanga
2	4/2014-15	6	Sub-Treasury, Darpani
3	7/2014-15	6(c)	Sub-Treasury, Kodala
4	9/2014-15	3	Sub-Treasury, Rasgovindapur
5	14/2014-15	5	Sub-Treasury, Tumudibandha
6	15/2014-15	5	Sub-Treasury, Betnoti
7	18/2014-15	7(ii)	Sub-Treasury, Kamakshyanagar
8	19/2014-15	8(iii)	Sub-Treasury, Bhenjenagar
9	20/2014-15	6(d)	Sub-Treasury, Sorode
10	21/2014-15	7(d)	Sub-Treasury, Bhuban
11	22/2014-15	6(iv)	Sub-Treasury, Baliguda
12	24/2014-15	9(e)	Sub-Treasury, Talchar
13	25/2014-15	10(d)	Sub-Treasury, Athmallik
14	26/2014-15	4	Sub-Treasury, Bisoyi
15	30/2014-15	7(c)	Sub-Treasury, Pallahara
16	35/2014-15	9(iv)	Sub-Treasury, Machhakund
17	39/2014-15	6(b)	Sub-Treasury, Telkoi
18	41/2014-15	6(d)	Sub-Treasury, Champue
19	49/2014-15	5(b)	Sub-Treasury, Paikmel
20	51/2014-15	9(b)	Sub-Treasury, Bhetli
21	52/2014-15	4(ii)	Sub-Treasury, Barpali
22	53/2014-15	6(ii)	Sub-Treasury, Bheden
23	54/2014-15	4	Sub-Treasury, Hotadihi
24	56/2014-15	5c(i)	Sub-Treasury, Loisingha
25	57/2014-15	6(c)	Sub-Treasury, Titilagarh
26	58/2014-15	7(d)	Sub-Treasury, Dunguripalli
27	59/2014-15	6	Sub-Treasury, Khariar
28	61/2014-15	5(d)	Sub-Treasury, Biramaharajpur
29	66/2014-15	8(f)	Special Treasury, Bhubaneswar-II

APPENDIX – XVI**Improper maintenance of Advice /Challan Register**

Sl. No.	I.R No.	Paras	Treasury/Sub-Treasury/Sub-Try.
1	4/2014-15	7	Sub-Treasury, Darpani
2	26/2014-15	3	Sub-Treasury, Bisoyi
3	27/2014-15	5	Sub-Treasury, Jharapokharia
4	28/2014-15	4	Sub-Treasury, Joshipur
5	29/2014-15	6	Sub-Treasury, Banpur
6	33/2014-15	4	Sub-Treasury, Kasinagar
7	35/2014-15	4	Sub-Treasury, Machhakund
8	69/2014-15	6	District Treasury, Puri
9	70/2014-15	6	Special Treasury, Khurda