



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

**Report on the Annual
Review on the working of
Treasuries in Odisha
2013-2014**

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PREFACE

The Annual Review report on the working of the Treasuries in **ODISHA** for the year 2013-2014 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 List of Vouchers having arithmetical inaccuracy.
- 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 Plus and Minus memoranda
- 2.11 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 Huge retention of Stamps
- 3.7 Irregularities in maintenance of PL Accounts
- 3.8 Retention of huge balance in PL Accounts of Administrators.

Medium risk issues:-

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

Low risk issues:-

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

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.

Pr. Accountant General

Bhubaneswar

Dated the , 2014

**Report on the Annual Review on the Working of Treasuries in ODISHA for the year
2013-2014**

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 **(Para3.6)**
07. Irregularities in maintenance of PL Accounts. **(Para 3.7)**
08. Retention of huge balance in the PL Accounts of
Administrators. **(Para3.8)**
09. Rolling of unutilized funds under 8443- Civil Deposit-800-Other
Deposits. **(Para 3.10)**

**ANNUAL REVIEW REPORT ON THE WORKING OF THE TREASURIES IN
ODISHA FOR THE YEAR 2013-2014**

PART-I

Introductory :

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

On behalf of Govt. of Odisha, all moneys are collected, disbursed and accounted for through the Treasuries. The paramount responsibility for proper and effective functioning of the system are bestowed upon the Treasuries. Any failure on part of the Treasuries would undermine the fiscal management of the State. With a view to ensuring proper working of the Treasuries, the Pr. Accountant General (A&E), Odisha conducts regular inspection of the Treasuries every year and brings out an Annual Report summarizing the results of such inspection. The Annual Report on the working of the Treasuries for the year 2013-2014 has been prepared incorporating brief analysis of the deficiencies and irregularities noticed during compilation of accounts in the Office of the Pr. Accountant General (A&E), Odisha and those noticed during inspection of the Treasuries.

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

1.2. Organizational set up : -

In Odisha, there are 30 District Treasuries, 9 Special Treasuries and 127 Sub-Treasuries, a list of which is given in **Annexure - A**. These Treasuries are administratively controlled and supervised by the Director of Treasuries and Inspection, Odisha, Bhubaneswar.

In order to improve quality in accounts and to cope with the present day computerized environment, all the Treasuries in State of Odisha have been computerized. The computerized Treasury System is controlled by the Odisha Treasury Management System at Bhubaneswar. One CYBER Treasury has started functioning with effect from 24.02.2010 at Bhubaneswar having the status of a Special Treasury to collect receipts of the State Government electronically.

1.3. Disposition of Treasury staff: -

The position of Treasury personnel as received from the Director of Treasuries and Inspection, Odisha for the last 5 successive years is as under.

Year	Sanctioned strength	Men-in position	Trained	Untrained
2009-10	913	679	599	80
2010-11	917	710	687	23
2011-12	915	743	549	194
2012-13	918	690	521	169
2013-14	918	657	497	160

It is imperative to have adequate trained manpower for correct and complete accounting of transactions.

PART -II

Irregularities noticed during the course of accounting of the initial records rendered by the Treasuries

2.1 Increase in Suspense Balance: -

In the course of compilation of Treasury accounts, it was noticed that in a number of cases, the paid vouchers were not submitted along with payment schedules which resulted in accumulation of Objection Book (OB) Suspense of this office. The accounts, thus, fails to present a true and fair view of the accounts of the State and fraudulent drawals, if any, from the Treasuries remain undetected. A Statement of such wanting paid vouchers for the year 2013-2014 is shown in **Annexure-B**.

It was found that out of total OB Suspense of `7,45,35,722 during 2013-2014 ,OB Suspense of `6,63,02,003 relates to 7 District Treasuries which failed to submit paid vouchers along with payment schedules resulting in huge accumulation of OB Suspense as detailed below.

Table No-1 : Increase in Suspense Balance

Sl. No.	Name of the District Treasury	No. of vouchers	Amount (₹)
1.	Angul	8	43,39,072
2.	Baragarh	7	15,79,920
3.	Cuttack	10	21,89,987
4.	Cuttack Special	6	37,19,534
5.	Kalahandi	7	14,30,489
6.	Mayurbhanj	28	82,06,543
7.	Phulbani	108	4,48,36,458
Total		174	6,63,02,003

In this connection provisions of SR-31 to 34 of OTC have to be followed which lay down the procedure regarding submission of Accounts. Intentional / deliberate delay in submission of vouchers with list of payments should be discouraged.

2.2 List of Vouchers having arithmetical inaccuracy.

The Treasuries are required to check the correctness of arithmetical calculation of the bills before those are passed for payment as per provisions of Odisha Treasury Code. But it was noticed that the Treasuries failed to exercise such routine checks in the cases illustrated in **Annexure-C**, as a result of which the discrepancies 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 Angul, Bargarh, and Ganjam there were a difference of `6,31,000/-(10/2013), `1,70,250/- (01/2014) and `1,76,621/- (02/2014) respectively between SOP amount and voucher due to failure of the Treasury Officer in exercising proper check of correctness of arithmetical calculation of the Bill, before they are passed for payment which resulted in increase of OB Suspense.

2.3 A.C Bills outstanding for settlement: -

Provisions of SR-260 and 261 of OTC Vol-I read with Rule-84 of OGFR vividly describe the procedure for drawals through A.C bills and submission of D.C bills there of which inter alia states that Detailed Contingent 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, therefore, be strict in observance of these instructions.

It was however noticed that as many as 4903 nos. of A.C Bills amounting to `114.48 crore are pending for adjustment till March 2014, shown in **Annexure – D**.

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

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

Sl.No.	Name of the Dist Try	Item	Outstanding balance ()
1.	Special Treasury No.1, Bhubaneswar	364	8,13,49,948
2.	Balasore	103	4,88,23,994
3.	Cuttack	315	10,00,17,657

4.	Ganjam	227	7,11,29,779
5.	OLS	23	19,72,51,328

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 A/c “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 causes difficulties and delay in accounting of such transactions under respective Head of Accounts. The debits pertaining to AEIPF (TPF) were mostly misclassified by the Treasuries under 8009-GPF (State). In spite of mentioning repeatedly in the earlier Review Reports the position has not improved and misclassification of AEIPF (TPF) continues. An amount of `4,07,96,533/- pertaining to AEIPF (TPF) during 2013-2014 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 : AEIPF(TPF) Debit wrongly booked under 8009 SPF-01-CIVIL-101-GPF

Sl. No.	Major head	Month	Try	Tv. No.	Amount (`)
1.	8009 SPF,60-OTHER PF,103-OTHER MISC. PF,AEIPF(TPF)	04/13	District Treasury , Bhadrak	10	1,54,000
2.	„	05/13	District Treasury , Bhadrak	05	1,80,000
3.	„	06/13	District Treasury , Bhadrak	116	18,95,023
4.	„	06/13	District Treasury , Bhadrak	119	3,55,864
5.	„	07/13	District Treasury , Bhadrak	66	2,56,030
6.	„	07/13	District Treasury , Bhadrak	119	2,22,757
7.	„	08/13	District Treasury , Bhadrak	36	4,02,711
8.	„	08/13	District Treasury , Bhadrak	37	1,19,000
9.	„	09/13	District Treasury , Bhadrak	24	6,62,470
10.	„	10/13	District Treasury , Bhadrak	22	5,13,176
11.	„	11/13	District Treasury , Bhadrak	151	1,33,811
12.	„	02/14	District Treasury , Bhadrak	95	1,60,852
13.	„	04/13	District Treasury , Sambalpur	61	17,500
14.	„	05/13	District Treasury , Sambalpur	324	1,50,000
15.	„	06/13	District Treasury , Sambalpur	08	1,02,330
16.	„	07/13	District Treasury , Sambalpur	44	4,60,000
17.	„	08/13	District Treasury , Sambalpur	24	4,54,935
18.	„	08/13	District Treasury , Sambalpur	184	9,250
19.	„	09/13	District Treasury , Sambalpur	10	4,10,765
20.	„	11/13	District Treasury , Sambalpur	62	2,00,000
21.	„	11/13	District Treasury , Sambalpur	87	10,47,000
22.	„	11/13	District Treasury , Sambalpur	282	5,62,974
23.	„	12/13	District Treasury , Sambalpur	91	5,85,236
24.	„	02/14	District Treasury , Sambalpur	39	95,000
25.	„	02/14	District Treasury , Sambalpur	117	19,000
26.	„	03/14	District Treasury , Sambalpur	200	5,15,555

27.	„	03/14	District Treasury , Sambalpur	246	7,00,000
28.	„	03/14	District Treasury , Sambalpur	280	1,02,000

An illustrative list containing some cases of such misclassification during 2013-2014 is 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 made by the Treasuries in the first instance and the expenditure to that effect is 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 D.T.&I is required to transmit the Pension vouchers to the CPAO .

However, during review, it is observed that an amount of `7,18,18,692 remained un-recouped for central Pension vouchers submitted to CPAO, New Delhi during the year 2013-2014.

Similarly the amount pending with Railways and Defence are `78,57,318/- and `2,02,44,982/- respectively during the year 2013-2014. The quantum of Pension vouchers remained un-recouped is shown in **Annexure –F**.

2.6 Non- submission 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 the posting of the amounts in the respective subscriber’s/ loanee’s account. It was, however, noticed that in many cases, in the absence of relevant Schedules/ Challans, the amount could not be accounted for in the accounts of the respective Subscribers/ loanees.

It was seen that almost all the Treasuries had failed to furnish relevant Schedules/Challans in almost all the accounting months which leads to accumulation of huge amount of missing credits to the tune of `43,37,557/- involving 204 Challans in respect of Provident Fund/HBA /MCA.

The following is an illustrative picture of non- submission of schedules/ Challans in support of GPF / HBA /MCA recoveries by some treasuries.

Table No-4 : Wanting /Incomplete Challans from Treasury Head of Account -8009-SPF- 101-GPF

Sl. No.	Treasury	Challan No.	Month	Head of Account	Amount(₹)
1.	District Treasury , Balasore	29	05/13	8009-SPF- 101- GPF	22,225
2.	District Treasury , Balasore	282	05/13	”	18,780
3.	District Treasury , Balasore	73	06/13	”	5,600
4.	District Treasury , Balasore	179	07/13	”	375
5.	District Treasury , Balasore	180	07/13	”	375
6.	District Treasury , Balasore	180	08/13	”	7,000
7.	District Treasury , Balasore	80	09/13	”	5,000
8.	District Treasury , Balasore	145	09/13	”	25,800
9.	District Treasury , Balasore	146	09/13	”	8,000
10.	District Treasury , Balasore	173	09/13	”	5,600
11.	District Treasury , Balasore	201	10/13	”	7,000
12.	District Treasury , Balasore	93	11/13	”	375
13.	District Treasury , Balasore	94	11/13	”	375
14.	District Treasury , Balasore	161	12/13	”	15,000
15.	District Treasury , Balasore	148	01/14	”	7,000
16.	District Treasury , Ganjam	01	05/13	”	13,000
17.	District Treasury , Ganjam	79	06/13	”	4,700
18.	District Treasury , Ganjam	113	06/13	”	6,000
19.	District Treasury , Ganjam	20	07/13	”	53,100
20.	District Treasury , Ganjam	104	07/13	”	77,400
21.	District Treasury , Ganjam	178	07/13	”	3,500
22.	District Treasury , Ganjam	13	08/13	”	6,000
23.	District Treasury , Ganjam	14	08/13	”	1,500
24.	District Treasury , Ganjam	52	08/13	”	4,000
25.	District Treasury , Ganjam	115	08/13	”	19,400
26.	District Treasury , Ganjam	121	09/13	”	19,400
27.	District Treasury , Ganjam	154	09/13	”	12,000
28.	District Treasury , Ganjam	155	09/13	”	12,000
29.	District Treasury , Ganjam	92	10/13	”	19,400
30.	District Treasury , Ganjam	149	10/13	”	95,750
31.	District Treasury , Ganjam	171	10/13	”	6,000
32.	District Treasury , Ganjam	169	11/13	”	1,74,300
33.	District Treasury , Ganjam	117	12/13	”	14,150
34.	District Treasury , Ganjam	157	12/13	”	9,000
35.	District Treasury , Ganjam	190	12/13	”	1,25,400
36.	District Treasury , Ganjam	301	01/14	”	24,400
37.	District Treasury , Ganjam	302	01/14	”	24,400
38.	District Treasury , Ganjam	383	01/14	”	14,150
39.	District Treasury , Ganjam	17	02/14	”	22,000
40.	District Treasury , Ganjam	82	02/14	”	6,000
41.	District Treasury , Ganjam	83	02/14	”	6,000
42.	District Treasury , Ganjam	88	03/14	”	4,500
43.	District Treasury , Ganjam	1	03/14	”	14,150
44.	District Treasury , Ganjam	200	03/14	”	9,000

45.	District Treasury , Ganjam	201	03/14	”	9,000
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Instances of such cases noticed during the period of report are given 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 2013-2014 revealed that despite several instructions, late submission of accounts continued to prevail in the Treasuries during 2013-2014 also. Average delay ranged from 1 to 26 days in respect of 1st and 2nd list of accounts.

It was seen that there is persistent delay in submission of first list of Accounts by all the Treasuries. In case of Dist –Try Bargarh and Sambalpur, there was delay in submission in respect of both first and second list of Accounts which ranged between 1 to 26 days. The following is an illustrative picture of delay in rendition of Accounts by some Treasuries.

Table No-5 : Delay in rendition of Accounts

Delay in rendering of Accounts by Treasuries for more than Five days.	Delay in rendering of Accounts by Treasuries equal to or more than Ten days.
1.Angul	1.Puri
2.Bolangir	2.Bargarh
3.Phulbani	3.Sambalpur
4.Berhampur Special Treasury	4.Jharsuguda
5.Keonjhar	5.Balasore
6.Nayagarh	6.Gajapati

The Treasurywise list indicating such delay is given in **Annexure-H**. Timely submission of accounts with reduction of operational errors may be ensured by the Treasuries for achieving improved quality of account of the State.

2.8 Requisition for correction of Accounts: -

There were large number of requisitions for correction of accounts received during the year 2013-2014 from Treasuries as shown in **Annexure-I**.

It was seen that out of 38 District Treasuries, 31 Treasuries had requested for correction of accounts , instances ranged from 1 to 18 times during 2013-2014. Further, the following Treasuries had requested a number of times for correction of accounts during 2013-2014 which is highly irregular and should be avoided in future.

Table No-6 : Requisition for correction of Accounts

Sl. No.	Name of the District Treasury	No. of requisition made for correction of Accounts.
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1.	Balasure	9
2.	Bhadrak	18
3.	Cuttack	11
4.	Phulbani	9
5.	Sundargarh	8

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

2.9 Non- Submission of Lapsed Deposits Statements: -

At the closure of March Account 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's Office to credit the lapsed amount to Government 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 20 years, which is 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 Account	Period of non-submission
1.	Bolangir	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2014. 1990 to 2014
2.	Boudh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2014. 1990 to 2014
3.	Cuttack Special	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2014. 1990 to 2014
4.	Deogarh	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2014. 1990 to 2014
5.	Khurda	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2014. 1990 to 2014
6.	Khurda Special	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2014. 1990 to 2014
7.	Puri	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2014. 1990 to 2014
8.	Subarnapur	8443-CD-101-Revenue Deposit 8443-CD-103-Security Deposit	1990 to 2014. 1990 to 2014

There is no uniformity and continuity in submission of Lapsed Deposit Statements by some Treasuries. A few examples are given below:-

Table No-8 : Irregular submission of Lapsed Deposit Statements

Sl. No.	Name of the Dist Try	Head of Account	Period of submission	Period of non-submission
1.	Balasure	8443-CD-104-Civil Court Deposit	1990-1997,2000-2003	1998-1999
2.	Bargarh	8443-CD-104-Civil Court Deposit	1990-2003,2006,2009-2014	2004-2005,2007-2008
3.	Bhadrak	8443-CD-104-Civil Court	1990-1997,2001-2003	1998-2000,2004-

		Deposit		2014
4.	Cuttack	8443-CD-104-Civil Court Deposit	1990-1993,2013	1994-2012,2014
5.	Gajapati	8443-CD-104-Civil Court Deposit	1990-2006,2011-2014	2007-2010
6.	Jajpur	8443-CD-104-Civil Court Deposit	1990-2006,2012-2014	2007-2011
7.	Kalahandi	8443-CD-104-Civil Court Deposit	1992,1994-2000,2007	1993,2001-2006,2008-2014

2.10 Non- submission of Plus and Minus memoranda: -

Plus and Minus memoranda in respect of Deposit Heads of account and PL accounts are required to be furnished by the Treasury Officers along with the monthly Accounts in accordance with the provisions of SR- 476 of OTC Vol-I, read with Rule – 97 of Accounting Rules for Treasuries 1992.

But most of the Treasuries failed to furnish the Plus and Minus memoranda either for the entire financial year or part there of, in the absence of which it was not possible to check the correctness of the PL Accounts maintained by this office.

It was seen that some of the treasuries have not submitted Plus and Minus memo for the entire period of 2013-14.Few examples are given below:-

Table No-9 : Non- Submission of Plus and Minus memoranda

Sl.No.	Name of the Dist Try	Head of Account	Period of non-submission
1.	Bargarh	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	04/13 to 03/14 04/13 to 03/14
2.	Deogarh	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	04/13 to 03/14 04/13 to 03/14
3.	Jajpur	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	05/13 to 03/14 05/13 to 03/14
4.	Jharsuguda	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	05/13 to 03/14 04/13 to 03/ 14
5.	Panposh Special	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	05/13 to 03/14 05/13 to 03/14
6.	Subarnapur	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	05/13 to 03/14 05/13 to 03/14
7.	Phulbani	8448-CD-102-Municipality Fund 8448-CD-109-Panchayat Body Fund	05/13 to 03/14 05/13 to 03/14

The deficiency has repeatedly been reflected in the IRs but no fruitful result were achieved. Few such instances are shown in **Annexure –K**.

2.11 Non- Submission of Annual Balance Certificates under deposit heads of Account and other heads of Account: -

During review, it was noticed that 38 Treasuries failed to submit the A.B.Cs for the year 2013-2014 as on 30.06.2014 which contravenes to the provisions of SR-479 of OTC. As

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

Some Treasuries having more number of PL Account Administrators under their jurisdiction failed to submit Annual Balance Certificate. A few examples are given below:-

Table No-10 : Non- Submission of Annual Balance Certificates under deposit heads of account and other heads of Account

Sl.No.	Name of the Dist Try	No. of PL Administrators
1.	Bhadrak	9
2.	Bolangir	18
3.	Jharsuguda	9
4.	Kalahandi	12
5.	Nabarangpur	13
6.	Sambalpur	11
7.	Sundargarh	13

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

PART-III

Irregularities noticed during Inspection of Treasuries

3.1 Internal Control System:

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

Contrary to the provisions of OTC Vol-I, it was found that only 20% of Treasuries were inspected by the D.T & I (O) during 2013-14.

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

3.2 Status of Inspection of Treasuries:-

During 2013-2014, 30 District Treasuries, 8 Special Treasuries and 62 Sub-Treasuries were inspected by the inspecting staff of the Pr. Accountant General (A&E). Details are placed at **Appendix-I**.

The irregularities and lapses noticed during 2013-2014 were brought to the notice of the Treasury Officers / Sub-Try Officers concerned through Inspection Reports issued by this office. Copies of Inspection Reports have also been sent to the Director of Treasuries and Inspection, Odisha and the District Collectors concerned.

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

3.3 Outstanding Paras :-

The position of outstanding IRs as on 31.03.2014 relating to different Treasuries / Sub-Treasuries is indicated in **Appendix-II**, to this report. It is seen that as many as 2227 Paras concerning to 444 Inspections Reports from the year 1976-77 onwards are outstanding awaiting final compliance from the Treasuries/ Sub-Treasuries. The negligence in submission of compliance to these IRs and the lack of follow up corrective measure to avoid recurrence of those irregularities defeats the very purpose for which the inspections were conducted. Expressing concern over the issue, the D.T.I (O) in his Circular No. TP-65/07(pt)/14429(38) dt. 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 (T.C Meetings) for settlement of Outstanding IRs and paras during 2013-2014. Such T.C Meetings were held in respect of 20 Treasuries and 640 paras pertaining to old Inspection Reports were settled.

3.4 Irregular payment of Pension benefits without exercising proper checks

3.4.1 Excess payment of Pension and Gratuity:

A test check of the Treasury records relating to Pension and Gratuity payments revealed that excess payment of Pension and other retirement benefits aggregating to `12,71,316/- were made under different categories /reasons. In a number of cases, it was observed that required checks by the TOs / STOs were not exercised with due care as a result of which irregular payment of Pensionary benefits were made. A few such instances are given below. Immediate attention is required for regularization of the excess payments. Treasurywise list of excess payments made during 2013-2014 is enclosed at **Appendix-II**. Considering the magnitude of excess payments, the Treasuries are required to exercise close scrutiny while passing Pension bills.

Table No-11 : Excess payment of Pension & Gratuity during the year 2013-2014 : Abstract

Sl. No.	Reasons For Excess Payment	Amount (₹)
1.	Excess payment of Pension due to arithmetical inaccuracy.	84,888.00
2.	Excess payment due to delayed commencement of reduced Pension on account of payment of commuted value of Pension.	4,36,853.00
3.	Excess payment of Pension in favour of Family Pension due to payment at enhanced rate beyond the stipulated date.	78,325.00
4.	Excess payment of Pension due to other miscellaneous reasons.	6,71,250.00

	Total 12,71,316.00
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(a) Excess payment of Pension due to arithmetical inaccuracy:-

Excess payment of `84,888 was made to the Pensioners due to wrong calculation of monthly Pension /arrear Pension in 33 instances relating to 21 Treasuries (Appendix –III-A).

An illustrative example is given below.

Sri Surendra Prasad Panda, PPO No. 90660, ID No. 431 was paid provisional Pension + T.I by the DDO for `1,53,896/- .But at the time of 1st payment of Pension on 09.05.13, `1,25,084/- was deducted (due to wrong totalling) resulting in excess payment of `28,812(`1,53,896-`1,25,084).

(IR No.41/13-14, Para 1(a) , Sub-Treasury,Kantabanji.)

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

Excess payment of `4,36,853 was made to the Pensioners due to delay in commencement of reduced Pension in 73 instances relating to 40 Treasuries/Sub-Treasuries.(Appendix –III-B)

An illustrative example is given below.

It was noticed that while payment of 1st Pension to Sri Harekrushna Samantaray, PPO No. 508995, ID No. 1205 on 24.7.2013 the date of commencement of reduced Pension (RP) was taken as 24.7.2013 instead of 18.8.2010 as he has drawn Provisional Commuted value of Pension on 18.8.2010 .This has resulted in excess payment of `72,217/- for the period from 18.08.2010 to 23.07.2013 @ `2,052/- p.m (Commuted portion) due to delayed commencement of reduced Pension.

(IR No.65/2013-14, Para 1(d), Sub-Treasury,Tangi)

(c) Excess payment of Family Pension due to payment at enhanced rate beyond stipulated date

Excess payment of `78,325/- was made to the Pensioners due to payment of enhanced rate of Family Pension beyond stipulated date in 4 instances relating to 4 Treasuries (Appendix-III-C).

An illustrative examples is given below

Smt. Binapani Mansingh, PPO No. 13413 AF, was paid an excess amount of `57,298/- due to payment of Family Pension at enhanced rate @ `7,165/- p.m for the period from 07.11.2012 to 30.09.2013.

(IR No. 65/2013-14 Para No.1(c) Sub-Treasury,Tangi)**(d) Excess payment of Pension due to other miscellaneous reasons :**

Excess payment of `6,71,250/- was made to the Pensioners due to wrong adjustment of Pension/CVP and other miscellaneous reasons under 69 instances relating to 40 Treasuries **(Appendix-III-D).**

Few illustrative examples are given below.

(i) Sri Krushna Chandra Barlenda, PPO No. 91077/AEI, ID No. 4923 was paid his 1st Pension for `24,373/- after adjustment of provisional Pension drawn for `64,134/-.But the provisional Gratuity of `95,000/- drawn by him as per Lr. No `3,741/- dated. 27.04.13 of District Education Officer, Bolangir was not adjusted from the Gratuity and full amount of `1,19,723/- was paid on 27.05.13 resulting excess payment of `95,000/-(**I.R No.39/2013-14**

Para 1(a)(i) District Treasury ,Bolangir)

(ii) Sri Digamber Pradhan, PPO No- 406826 was paid Provisional Pension for the period from 5/2011 to 10/ 2012 amounting to `2,16,597/- .But, at the time of payment of 1st Pension `2,01,477/- only was adjusted resulting in excess payment of `15,120/- (`2, 16,597/- - `2, 01,477/-).

(I.R No.86/2013-14, Para 2(b), District Treasury , Jharsuguda)

(iii) Sri Sudarshan Khamari, PPO No. 508803-S , ID No. 1518 was paid provisional Pension of `168501/- for the period from 02/12 to 01/13.But while adjusting the provisional Pension a sum of `59736/- only was deducted resulting excess payment of `1,08,765/- (`1,68,501/--`59,736/-).

(iv) Sri John Minz holder of PPO No- 404283, was paid Provisional Pension of `4,77,014/- from 08/ 2008 to 04/2012. But while adjusting Provisional Pension a sum of `4,64,579/- only was deducted resulting excess payment of `12,435/- (`4,77,014/- - `4,64,579/-).

(I.R No.90/2013-14, para 2(f), District Treasury ,Sundargarh)

(v) CDMO, Sundargarh in his Letter No-1611 dated-27.02.2013 had suggested to recover `28,560/- towards Arrear House License Fees for the period from 06/2010 to 07/2011 and `737/- towards excess payment of Pay & Allowances from 1st time payment of Pension of Sri

Sachindra Bukhra, holder of PPO No- 507587. But the said amount was not recovered as the Pensioner had requested to recover the same from the DCRG. Again, Provisional DCRG amounting to `2, 46,905/- had already been drawn leaving no scope for adjustment of `29, 297/- (`28, 560/-+`737/-). The arrear Pension for `26, 852/- was also paid on 15.03.2013 but the said excess amount was not adjusted

(I.R No.90/2013-14, para 2(g), District Treasury ,Sundargarh)

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 can not be paid without the authority of Accountant General.

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

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

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

Table No-12 : 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	98/13-14	2(b)	Sub-Treasury,Burla ,District-Sambalpur	Parameswar	112250 CCF	10/2001
				Susila Karna	56411 S(F)	11/2010
				Radha Pradhan	61599 S(F)	03/2012
				Khairun Bibi	28571 S(F)	08/2012
				Saraswati Tripathy	74728 S(F)	03/2004
				Nuna Mirdha	28426 S(F)	01/2006
				Sarojini Padhi	63885 S(F)	02/2010

3.5 Retention of time barred GPF authority: -

The periodicity of GPO & 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-13: Retention of time barred GPF authority

Sl. No	I.R No.	Para	Treasury	Name /Account No.	Authority No.	Amount (₹)	Date of issue	Valid upto
1	12/13-14	1	Sub-Treasury, Rajkanika	K.C. Mallik/14211 PHO	Fund-3-PHO/12-13/1784	4,71,115	18.10.12	17.04.13
				Smt. P. Brahma 25069PH(o)	Fund-3-PHO/10-11/1057	3,86,950	06.09.10	05.03.11
				G.C. Mohanty/2684PH(o)	Fund-3-PHO/09-10/2452	1,73,607	19.03.10	18.09.10
				R.C. Mallik/19638MSD(o)	Fund-4-MSDO/10-11/1421	2,16,562	11.08.10.	10.02.11
				M.M. Sahoo/41912 EDNO	Fund-5-EDNO/12-13/2285	42,707	04.09.12	03.03.13
				P.K. Panda/12963 LRO	Fund-11-LRO/12-13/1433	1,12,301	13.08.12	12.12.13
				Late S.K.Behera/25871 LRO	Fund-11-LRO/12-13/352	28,308	08.05.12	07.11.12*
				Late S.K.Behera/25871 LRO	Fund-11-LRO/11-12/3456	1,78,503	02.11.11	01.05.12*
				Late G.S. Rath/1107 LRO	Fund-11-LRO/12=13/243	24,218	01.05.12	31.10.12*
				N. Sahoo/6392SE(o)	Fund-11-SEO/09-10/3281	1,71,022	08.10.09	07.04.10
				B.K. Biswal/6493 SEO	Fund-14-SEO/12-13/563	2,12,065	13.08.12	03.03.13
2	32/13-14	4	Sub-Treasury, Basta	Sri M. Behera 60657 GAO	AG-Fd-12 3429/19.03.12	89,836	19.03.12	18.09.12
				Smt. R.M. Das 26007 EDNO	AG-Fd-125 128/24.04.12	4,923	24.04.12	23.10.12
				Sri B.C. Babarta 0073351 PS	CA-Fd-5526-24.04.12	40,537	24.04.12	23.10.12
3	36/13-14	2(ii)	Sub-Treasury, Bhograi	Smt. Sarojini Behera, GPF A/C No.13284	AG -Fd.-2/08-09/901/12.09.2008	54,610	12.09.08	11.03.09
				Sri Bhaskar lochan Parmanik, GPF A/C No. 25127/PS	CA Lr. No25681/09.06.20 08	4,02,268	09.06.08	08.12.08
4	86/13-14	8	District Treasury , Jharsuguda	Shushila Hao/56627 PS	746/21.01.2012	1,80,270	21.01.12	20.07.2012
				S.B. Nayak/82065 PS	1375/03.02.2012	1,72,135	03.02.12	02.09.2012
				H.K. Patel/62932 PS	1378/03.02.2012	2,66,133	03.02.12	02.09.2012
				S.K. Nayak/82070 PS	1381/03.02.2012	8,36,883	03.02.12	02.09.2012
5	93/13-14	8(b)	District Treasury , Bhadrak	J. Rout/20077 SE	34525/01.07.13	39,223	01.07.13	31.12.13
				I.M. Das/8671 SE	34534/01.07.13	91,544	01.07.13	31.12.13
				N. Panigrahi/11491 SE	34528/01.07.13	51,668	01.07.13	31.12.13
6	98/13-14	4(b)	Sub-Treasury, Burla	Indrajit Swain/24398 MJO	(Not furnished)	1,11,056	25.10.12	24.04.13

Total	43,58,444		
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3.6 Stamp Account: huge retention of stamps in the Treasuries: -

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

Huge number of unused OET Stamps and water marked plain papers were kept in the strong room for long period. Some of stamps have also become unserviceable due to prolonged stacking/storage.

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

It was noticed that a sizable quantity of stamps of different categories were kept in the Treasuries which are in excess of the requirements of the Treasuries. No transactions have taken place in respect of those stamps for a long period.

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-14 : Stamp Account: huge retention of stamps in the Treasuries

Sl.No.	Dist. Treasury	Amount (₹)
1.	Khurda	1,72,49,53,893.00
2.	Balasore	83,48,46,251.00
3.	Cuttack	65,69,11,231.00
4.	Berhampur Spl.	41,80,78,014.00
5.	Bargarh	41,56,35,612.00

Apart from the list at **Appendix – IV**, huge quantity of damaged stamps are also kept in the strong room which are 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. Comprehensive review on procurement, distribution and disposal of different categories of Stamps as per actual requirement needs to be made by Government and D.T & I (O) and a policy may be framed.

It was found that District/Special Treasuries like Balasore, Khurda, Bargarh, Puri and Panposh had the maximum value of unused /damaged Stamps as seen below :-

Table No-15 : Stamp Account: maximum value of unused/damaged stamps in the Treasuries

Sl.No.	Dist. Treasury	Amount (₹)
1.	Khurdha	7,29,57,898.00
2.	Balasore	1,28,57,940.00
3.	Puri	1,27,91,321.07
4.	Spl. Try. Panposh	1,73,39,660.00
5.	Bargarh	1,75,60,838.00

The excess Stamps should be transferred to needy Treasuries immediately to avoid the stamps from becoming unserviceable in course of time. Details are exhibited in **Appendix - IV**.

3.7 Irregularities in maintenance of PL Accounts: -

As provided under Note-2 below SR-423 of OTC-I all the PL Accounts remaining in-operative for three full financial years shall be closed automatically and the balance shall be transferred to Govt. account by means of transfer entry in the Office of the A.G.(A&E). For such purposes, the unused cheque books remaining with the Administrators should be brought back and cancelled, the agreement of balances between the Administrators and the Treasury should be agreed upon and a proposal for transferring the balances to the source head of Account should be submitted by the Treasuries to the Pr. A.G (A&E).

Apart from Inspection of Treasuries, a special drive was undertaken by Pr. Accountant General (A&E) to review the accounting of Personal Deposits at the Administrators level and 275 Administrators account under 99 Treasuries were reviewed during 2013-14.

Result of review revealed that an amount of `36.03 crore remained unspent in respect of 1954 schemes operated by 196 PL Account Administrators coming under the jurisdiction of 99 treasuries. There is diversion of fund of `4.7 crore in 25 schemes operated by 11 PL Administrators. Further, there was an excess expenditure of `28.84 crore by 63 PL Administrators under different schemes resulting in minus closing balances. Examples of such in-operative PL Accounts/Schemes are exhibited in **Appendix-V**. The matter has been reported to Finance Department.

3.8 Retention of huge balance in PL Accounts of Administrators:-

Scrutiny of PL Accounts of Administrators revealed that huge balance were retained in different Administrators of PL Accounts without being utilized in the proper head for which the money was provided. Some of such examples are shown below: -

Table No-16 : Retention of huge balance in PL Accounts of Administrators

Sl.No.	I.R No.	Paras	Dist Try/Spl Try	Amount (₹)
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1.	33/13-14	3	District Treasury ,Nuapada	12,81,50,044.51
2.	38/13-14	11	District Treasury , Cuttack	21,21,62,907.00
3.	39/13-14	3	District Treasury ,Bolangir	6,73,24,504.00
4.	42/13-14	9	District Treasury ,Koraput	33,00,74,747.00
5.	45/13-14	2	District Treasury ,Keonjhar	2,75,78,558.00
6.	50/13-14	9	District Treasury ,Nawarangpur	1,14,22,09,912.00
7.	51/13-14	3	Spl. Treasury,Panposh	33,62,15,919.00
8.	52/13-14	9	District Treasury ,Malkangiri	73,26,04,755.00
9.	55/13-14	3	District Treasury ,Bargarh	33,24,67,325.00
10.	56/13-14	1	Spl. Treasury,Bhubaneswar No. -II	6,17,97,238.00
11.	57/13-14	2	Spl. Treasury, Bhubaneswar-I	49,01,38,422.00
12.	66/13-14	3	District Treasury ,Sambalpur	28,82,32,705.00
13.	67/13-14	2	District Treasury ,Sonepur	8,34,57,776.00
14.	68/13-14	12	District Treasury ,Khurdha	1,14,03,42,425.00
15.	69/13-14	11	Spl. Treasury,Khurdha	49,87,06,012.00
16.	70/13-14	3	Spl. Treasury,Berhampur	10,78,04,295.00
17.	72/13-14	13	Spl. Treasury, Jajpur Road	85,75,792.00
18.	73/13-14	12	District Treasury ,Jajpur	2,03,66,559.00
19.	74/13-14	13	District Treasury ,Balasore	23,78,78,490.00
20.	75/13-14	3	District Treasury ,Dhenkanal	4,50,25,669.00
21.	76/13-14	3	District Treasury ,Angul	17,78,93,609.00
22.	79/13-14	3	District Treasury ,Boudh	11,61,94,466.00
23.	80/13-14	3	District Treasury ,Kandhamal	34,35,45,148.00
24.	81/13-14	11	District Treasury ,Mayurbhanj, Baripada	70,79,80,820.00
25.	85/13-14	3	Dist. Treasury, Nayagarh	1,59,56,856.87
26.	86/13-14	11	Dist. Treasury,Jharsuguda	12,14,75,299.93
27.	88/13-14	9	Dist. Treasury, Deogarh	7,66,85,965.85
28.	89/13-14	3	Dist. Treasury, Kalahandi, Bhawanipatna	55,18,38,963.11
29.	90/13-14	10	Dist. Treasury, Sundargarh	37,95,27,737.45
30.	91/13-14	2	Dist. Treasury, Rayagada	25,32,94,029.32
31.	92/13-14	3	Spl. Treasury, Jeypore	14,23,53,467.56
32.	93/13-14	11	Dist. Treasury, Bhadrak	13,80,52,609.59
33.	94/13-14	3	Dist. Treasury, Gajapati, Parlakhamundi	41,40,74,509.34
34.	95/13-14	9	Dist. Treasury, Kendrapara	22,48,81,313.66
35.	96/13-14	3	Dist. Treasury, Ganjam, Chhatrapur	46,58,38,746.82
36.	97/13-14	13	Spl. Treasury, Cuttack	9,72,56,534.29
37.	99/13-14	3	Dist. Treasury, Puri	22,06,18,814.94
38.	100/13-14	3	Dist. Treasury, Jagatsinghpur	5,69,51,230.50
Total				10,79,55,34,176.74

3.9 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 Government 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 the 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-VI**.

3.10 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 huge balance to the tune of `49.96 crore has still been rolling under 800-Other Deposit for a long period and no step has been taken by the concerned authorities to reduce the balance.

Table No-17 : Rolling of unutilized funds under 8443-Civil Deposit-800-Other Deposit

Sl.No.	I.R No.	Paras	Dist Treasury/Spl Treasury	Amount (`)
1.	33/13-14	-	District Treasury ,Nuapada	1,29,26,661.00
2.	39/13-14	4	District Treasury ,Bolangir	3,27,79,522.00
3.	45/13-14	3	District Treasury ,Keonjhar	85,14,887.55
4.	52/13-14	8	District Treasury ,Malkangiri	12,87,098.00
5.	69/13-14	10	Spl. Treasury,Khurdha	51,24,234.75
6.	72/13-14	12	Spl. Treasury, Jajpur Road	3,62,600.00
7.	73/13-14	11	District Treasury ,Jajpur	53,49,044.00
8.	74/13-14	12	District Treasury ,Balasore	1,92,01,291.35
9.	76/13-14	4	District Treasury ,Angul	2,26,93,930.00
10.	79/13-14	4	District Treasury ,Boudh	5,89,353.00
11.	81/13-14	10	District Treasury ,Mayurbhanj, Baripada	1,23,80,924.00
12.	85/13-14	4	Dist. Treasury, Nayagarh	34,63,991.60
13.	86/13-14	10	Dist. Treasury,Jharsuguda	12,25,372.00
14.	89/13-14	4	Dist. Treasury, Kalahandi, Bhawanipatna	26,60,94,395.55
15.	90/13-14	9	Dist. Treasury, Sundargarh	77,41,378.00
16.	92/13-14	4	Spl. Treasury, Jeypore	19,43,269.00
17.	93/13-14	10	Dist. Treasury, Bhadrak	25,839.00
18.	97/13-14	12	Spl. Treasury, Cuttack	8,70,90,566.00
19.	99/13-14	4	Dist. Treasury, Puri	1,08,47,280.00
Total				49,96,41,636.80

3.11 Delay in issue of CTR/CTI : -

As per provision of S.R. 403 of O.T.C. Vol-I and notes there under, the Treasury Officer is required to issue a Consolidated Treasury Receipt (CTR) in respect of whole of the remittances, received during the month and a Certificate of the Total Issues (CTI) in respect of Cheques drawn by the Divisional Officers under the jurisdiction of the Treasury to the Divisional Officers of P.W. Divisions by 20th of the following month as stipulated in D.T.I.'s letter No.TE-57/83-17261(19) dated 2.8.83 and A.G's Lr.No WAC-IV-Form-51-1586 dt. 29.3.96 for onward transmission to the Accountant General 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 unreconciled. Instance of a few defaulting Treasuries are given in **Appendix-VII**.

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 month 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. This needs attention of higher authorities.

3.12 Irregular honouring of A.C Bills : -

As per provisions of SR-260 read with Rule-84 of OGFR, not more than one A.C Bill under one unit of expenditure can be drawn in a day. In cases, where no such financial stipulations are indicated, the Controlling authorities impose certain conditions in their sanction orders which should be scrupulously watched by the Treasuries while honoring the AC Bills.

Apart from the above, as per SR-261 ibid no A.C bills should be honoured for drawals unless DC bills in respect of A.C bills drawn before the previous month are submitted to the Controlling Officers by the DDOs.

However, during inspection it was observed that most of the Treasuries do not adhere to the codal provisions scrupulously while honoring the A.C bills which is against financial decorum.

Instances of a few such cases under following Treasuries are shown below.

Table No-18 : Irregular honouring of A.C Bills

Sl.No.	I.R No.	Paras	Dist Try/Spl Treasury
1.	33/13-14	6	District Treasury ,Nuapada
2.	39/13-14	5	District Treasury ,Bolangir
3.	45/13-14	8	District Treasury ,Keonjhar
4.	50/13-14	6	District Treasury ,Nawarangpur
5.	51/13-14	5	Spl. Treasury,Panposh
6.	52/13-14	6	District Treasury ,Malkangiri
7.	55/13-14	5	District Treasury ,Bargarh
8.	56/13-14	6	Spl. Treasury,Bhubaneswar No. -II

9.	66/13-14	5	District Treasury ,Sambalpur
10.	67/13-14	6	District Treasury ,Sonepur
11.	68/13-14	4	District Treasury ,Khurdha
12.	72/13-14	7	Spl. Treasury, Jajpur Road
13.	73/13-14	4	District Treasury ,Jajpur
14.	74/13-14	4	District Treasury ,Balasore
15.	76/13-14	6	District Treasury ,Angul
16.	79/13-14	7	District Treasury ,Boudh
17.	80/13-14	6	District Treasury ,Kandhamal
18.	81/13-14	5	District Treasury ,Mayurbhanj, Baripada
19.	85/13-14	6	Dist. Treasury, Nayagarh
20.	86/13-14	4	Dist. Treasury,Jharsuguda
21.	88/13-14	5	Dist. Treasury, Deogarh
22.	89/13-14	7	Dist. Treasury, Kalahandi, Bhawanipatna
23.	90/13-14	3	Dist. Treasury, Sundargarh
24.	93/13-14	5	Dist. Treasury, Bhadrak
25.	94/13-14	7	Dist. Treasury, Gajapati, Parlakhemundi
26.	95/13-14	3	Dist. Treasury, Kendrapara
27.	96/13-14	6	Dist. Treasury, Ganjam, Chhatrapur
28.	97/13-14	6	Spl. Treasury, Cuttack
29.	99/13-14	7	Dist. Treasury, Puri
30.	100/13-14	6	Dist. Treasury, Jagatsinghpur

3.13 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 Premia 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 the following Treasuries.

Table No-19 : Delay in rendition of LIC Premium Schedules

Sl.No.	LR No.	Paras	Dist Try/Spl Try
1.	33/13-14	7	Dist-Treasury ,Nuapada
2.	39/13-14	9	District Treasury ,Bolangir
3.	42/13-14	5	District Treasury ,Koraput
4.	45/13-14	7	District Treasury ,Keonjhar
5.	51/13-14	10	Spl. Treasury,Panposh
6.	55/13-14	14	District Treasury ,Bargarh
7.	57/13-14	7	Spl. Treasury, Bhubaneswar-I
8.	66/13-14	12	District Treasury ,Sambalpur
9.	67/13-14	13	District Treasury ,Sonepur
10.	68/13-14	9	District Treasury ,Khurdha
11.	69/13-14	5	Spl. Treasury,Khurdha
12.	72/13-14	8	Spl. Treasury, Jajpur Road
13.	74/13-14	7	District Treasury ,Balasore
14.	75/13-14	8	District Treasury ,Dhenkanal
15.	76/13-14	10	District Treasury ,Angul

16.	79/13-14	8	District Treasury ,Boudh
17.	80/13-14	7	District Treasury ,Kandhamal
18.	85/13-14	7	Dist. Treasury, Nayagarh
19.	86/13-14	5	Dist. Treasury,Jharsuguda
20.	88/13-14	4	Dist. Treasury, Deogarh
21.	89/13-14	5	Dist. Treasury, Kalahandi, Bhawanipatna
22.	90/13-14	5	Dist. Treasury, Sundargarh
23.	91/13-14	5	Dist. Treasury, Rayagada
24.	93/13-14	6	Dist. Treasury, Bhadrak
25.	94/13-14	6	Dist. Treasury, Gajapati, Parlakhamundi
26.	97/13-14	8	Spl. Treasury, Cuttack
27.	99/13-14	8	Dist. Treasury, Puri

3.14 Reconciliation of Court Deposits

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 which violates provisions under SR-444 of OTC Vol-I.

Instances of a few such Treasuries are shown in **Appendix-VIII**.

3.15 Annual Verification of Valuables deposited in the Treasuries: -

As provided under S.R 88(c) *ibid*, 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-IX**.

3.16 Improper maintenance of issue register of Book of drawals : -

As per instructions issued in D.T.I's Circular 3376(80) dt. 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-X**.

3.17 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.

(i) 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.

(ii) 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.

(iii) 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-XI**.

3.18 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 dt. 2.9.77 and No. 2391 dt.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 which may lead to system failure. A few instances are exhibited in **Appendix-XII** (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)

3.19 Miscellaneous Irregularities/Treasury Establishment: -

Excess payment of `2,175.00 was made to the staff of Treasury Establishment in 3 instances relating to 3 Treasuries due to wrong fixation of pay and other miscellaneous reasons in the following cases:

Table No -20 : Miscellaneous Irregularities/Treasury Establishment

Sl.No	I.R No.	Paras	Name of staff	Amount (₹)	Treasury	Remarks
1	31/13-14	4	Pratap Chandra Mallik, Peon	1,488.00	Sub-Try ,Tihidi	Excess payment due to wrong fixation of Pay
2	83/13-14	10	Hemendra Murmu, Sr. Clerk	52.00	Sub-Treasury, Rairangpur	Excess payment of Arr. DA
3	84/13-14	8	Diptiranjan Mohanty, Jr.Clerk	520.00	Sub-Treasury, Karanjia	Excess payment of T.I
			Sukanta Patri, Jr.Clerk	115.00		
Total				2,175.00		

Deputy Accountant General

(Accounts & VLC)

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

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

44.	Sub Treasury, Mahanga
45.	Dist Treasury, Deogarh
46.	Dist Treasury, Dhenkanal
47.	Sub Treasury, Hindol
48.	SubTreasury Kamakhyamanagar
49.	Sub Treasury, Bhuban
50.	Dist Treasury, Gajapati
51.	Sub Treasury, R.Udayagiri
52.	Sub Treasury, Kasinagar
53.	Dist Treasury, Ganjam
54.	Spl. Treasury, Berhampur
55.	Sub Treasury, Chikiti
56.	Sub Treasury, Digapahandi
57.	Sub Treasury, Buguda
58.	Sub Treasury, Aska
59.	Sub Treasury, Surada
60.	Sub Treasury, Khalikote
61.	Sub Treasury, Kodala
62.	Sub Treasury, Purusottampur
63.	Sub Treasury, Bhanjanagar
64.	Sub Treasury, Hinjilicut
65.	Dist Treasury, Jagatsinghpur
66.	Sub Treasury, Tirtol
67.	Sub Treasury, Kujang
68.	Sub Treasury, Balikuda
69.	Dist Treasury, Jajpur
70.	Spl. Treasury, Jajpur Road
71.	Sub Treasury, Binjharpur
72.	Sub Treasury, Dharmasala
73.	Sub Treasury, Darpani
74.	Sub Treasury, Sukinda
75.	Dist Treasury, Jharsuguda
76.	Sub Treasury, Lakhanpur
77.	Dist Treasury, Kalahandi
78.	Sub Treasury, Dharmagarh
79.	Sub Treasury, M.Rampur
80.	Sub Treasury, Kesinga
81.	Sub Treasury, Jaipatna
82.	Sub Treasury, Junagarh
83.	Sub Treasury, T.Rampur
84.	Dist Treasury, Kandhamala
85.	Sub Treasury, G.Udayagiri
86.	Sub Treasury, Baliguda
87.	Sub Treasury, Tumudibandha
88.	Sub Treasury Daringibadi
89.	Dist Treasury, Keonjhar
90.	Sub Treasury, Anandapur

91.	Sub Treasury, Champua
92.	Sub Treasury, Barbil
93.	Sub Treasury, Ghatagaon
94.	Sub Treasury, Hatadihi
95.	Sub Treasury, Telkoi
96.	Dist Treasury, Kendrapara
97.	Sub Treasury, Marsaghai
98.	Sub Treasury, Rajkanika
99.	Sub Treasury, Pattamundai
100.	Sub Treasury, Rajnagar
101.	Dist Treasury, Khurda
102.	Spl. Treasury,-I Bhubaneswar
103.	Spl. Treasury,-II Bhubaneswar
104.	Spl. Treasury, Khurda
105.	Sub Treasury, Tangi
106.	Sub Treasury, Jatani
107.	Sub- Treasury Banapur
108.	Dist Treasury, Koraput
109.	Spl. Treasury, Jeypore
110.	Sub Treasury, Kotpad
111.	Sub Treasury, Laxmipur
112.	Sub Treasury Pattangi
113.	Sub Treasury, Machhakund
114.	Sub Treasury, Boriguma
115.	Dist Treasury, Malkanagiri
116.	Sub Treasury, Balimela
117.	Sub Treasury, Kalimela
118.	Dist Treasury, Mayurbhanja
119.	Sub Treasury, Karanjia
120.	Sub Treasury, Udala
121.	Sub Treasury, Rairangpur
122.	Sub Treasury, Betnoti
123.	Sub Treasury, Bahalda
124.	Sub Treasury, Rasogovindapur
125.	Sub Treasury, Jashipur
126.	Sub Treasury, Bisoi
127.	Sub Treasury, Jharpokharia
128.	Sub Treasury, Khunta
129.	Dist Treasury, Nawarangpur
130.	Sub Treasury, Umerkote
131.	Sub Treasury, Khatiguda
132.	Sub Treasury, Dabugaon
133.	Dist Treasury, Nayagarh
134.	Sub Treasury, Khandapara
135.	Sub Treasury, Daspala
136.	Sub Treasury, Ranapur
137.	Dist Treasury, Nuapada

138.	Sub Treasury, Khariar
139.	Dist Treasury, Puri
140.	Sub Treasury, Pipili
141.	Sub Treasury, Satyabadi
142.	Sub Treasury, Nimapara
143.	Sub Treasury, Kakatpur
144.	Dist Treasury, Rayagada
145.	Sub Treasury, Kasipur
146.	Sub Treasury, Bisam Cuttack
147.	Sub Treasury, Gunupur
148.	Sub Treasury, Padmapur
149.	Dist Treasury, Sambalpur
150.	Sub Treasury, Kuchinda
151.	Sub Treasury, Burla
152.	Sub Treasury, Rairakhol
153.	Sub Treasury, Rengali
154.	Dist Treasury, Sonapur
155.	Sub Treasury, Biramaharajpur
156.	Sub Treasury, Dunguripali
157.	Dist Treasury, Sundargarh
158.	Spl Treasury Panposh
159.	Sub Treasury, Rajgangpur
160.	Sub Treasury, Bonai
161.	Sub Treasury, Biramitrapur
162.	Sub Treasury, Subdega
163.	Sub Treasury, Hemgiri
164.	Sub Treasury, Lephripara
165.	Sub Treasury, Koira
166.	Cyber Treasury Bhubaneswar

ANNEXURE – B**Position of Wanting Paid Vouchers for 2013-2014**

Try	Mn	Major	Tv No	Bill No	Amount ([₹])	Designation of DDOs
ANG	3	2029	31	156	3,74,586	Tahasildar,Pallahara
	7	3604	6	5	37,00,000	Executive Officer Notified Area Council Athamallik, Atthamaik
	9	2202	39	125	16,346	Block Development Officer Angul,Angul
	9	2401	7	43	9,500	Assistant Director of Horticulture, Pallahara
	9	2401	10	46	14,245	Assistant Director of Horticulture, Pallahara
	9	2401	11	48	34,878	Assistant Director of Horticulture, Pallahara
	9	2401	14	44	42,270	Assistant Director of Horticulture, Pallahara
	10	2501	5	142	1,47,247	Block Development Officer Angul, Angul
BAM	3	2070	12	64	43,454	Commandant Home Guards, Berhampur
BDK	1	2501	15	336	1,19,660	Block Development Officer Basudevpur,Basudevpur
	3	2202	181	55	1,41,541	Head Master GPU Bidyapitha Manjuri Road, Dhamnagar
	3	2211	18	247	9,235	Medical Officer Community Health Centre Bhandaripokhari, Dhamnagar
	3	2235	82	72	90,274	Child Development Project Officer, Dhamnagar
	4	2054	11	2	49,155	Sub-Treasury Officer,Chandbali
BGR	5	2501	20	11	9,50,000	Project Director District Rural Development Agency, Baragarh
	5	2501	21	12	3,81,000	Project Director District Rural Development Agency, Baragarh
	8	2215	3	73	1,96,740	Executive Engineer RWSS Division, Bargarh
	9	2501	29	111	12,145	Block Development Officer Bheden, Bheden
	10	2211	34	30	24,918	Asst District Medical Officer(Family Welfare),Baragarh
	10	2501	47	145	12,897	Block Development Officer Bheden, Bheden
	10	2501	48	110	2,220	Block Development Officer Bheden, Bheden
BLG	8	2202	189	104	38,617	Deputy Inspector of Schools, Patnagarh
	10	2405	1	81	14,554	District Fisheries Officer, Bolangir
	10	2405	2	80	63,475	District Fisheries Officer, Bolangir
	10	2405	3	79	58,032	District Fisheries Officer, Bolangir
	10	2405	4	78	43,692	District Fisheries Officer, Bolangir
BLS	3	2501	92	313	20,000	Block Development Officer, Bahanaga
	7	2040	18	23	91,169	Joint Commissioner of Commercial Taxes Balasore Range, Balasore
	9	2030	10	19	40,866	Sub-Registrar, Soro
	9	2030	11	21	5,740	Sub-Registrar, Soro
	9	2030	12	20	60,766	Sub-Registrar, Soro
CTC	1	2029	80	119	2,50,239	Tahasildar,Kantapada
	1	2029	82	118	76,670	Tahasildar,Kantapada
	2	2515	7	177	48,015	Sub-Collector Sadar,Cuttack
	2	2515	20	178	48,015	Sub-Collector Sadar,Cuttack
	2	2515	26	125	48,015	Sub-Collector Sadar,Cuttack
	5	2202	175	6	15,219	Head Master Nigamananda Bidyapitha Doulatabad, Cuttack

CTC	6	2202	123	9	23,240	Head Mistress Government Girls High School, Banki
	6	2202	341	15	2,24,038	Principal Radhanath Institute of Advance Statistic of Education,Cuttack
	7	2251	1	274	44,102	Collector,Cuttack
	8	2039	1	30	3,71,630	Superintendent of Excise,Cuttack
	8	2039	2	32	11,780	Superintendent of Excise,Cuttack
	8	2039	3	28	25,640	Superintendent of Excise,Cuttack
	10	2230	4	314	99,099	Director of Technical Education and Training,Cuttack
	10	2230	5	308	4,34,847	Director of Technical Education and Training,Cuttack
	10	2230	6	313	2,36,440	Director of Technical Education and Training,Cuttack
	10	2230	7	110	46,729	Executive Engineer Roads & Building Division,Cuttack
	10	2230	8	309	1,00,353	Director of Technical Education and Training,Cuttack
	11	2202	307	26	85,916	Head Master Sundergram High School Sundergram,Niali
CTS	8	2058	1	75	9,77,129	Asst Director(Form) Printing Stationary & Publication,Cuttack
	8	2058	2	78	9,89,094	Asst Director(Form) Printing Stationary & Publication,Cuttack
	8	2058	3	80	1,30,075	Asst Director(Form) Printing Stationary & Publication,Cuttack
	8	2058	8	84	8,917	Asst Director(Form) Printing Stationary & Publication,Cuttack
	8	2058	10	154	10,69,445	Asst Director Printing Stationary & Publication(STNY),Cuttack
	8	2058	16	77	5,44,874	Asst Director(Form) Printing Stationary & Publication,Cuttack
DGR	7	2211	3	15	1,14,754	Asst District Medical Officer(FW),Deogarh
	7	2211	4	14	26,420	Asst District Medical Officer(FW),Deogarh
	10	2515	3	117	29,612	Block Development Officer,Teleibani
	12	2059	1	145	2,13,478	Executive Engineer NH Division,Deogarh
	12	2059	2	143	2,65,458	Executive Engineer NH Division,Deogarh
	12	2059	3	49	46,500	Executive Engineer Rural Works Division,Deogarh
	12	2059	4	47	1,82,307	Executive Engineer Rural Works Division,Deogarh
	12	2059	5	48	2,00,648	Executive Engineer Rural Works Division,Deogarh
DKL	5	2029	8	28	38,240	Collector,Dhenkanal
GJM	3	2501	100	316	18,902	Block Development Officer,Kukudakhandi
	3	2515	103	286	3,25,173	Block Development Officer,Sheragad
GJP	3	2501	13	261	2,355	Block Development Officer,R Udayagiri
	3	2501	14	267	14,250	Block Development Officer,Kasinagar
	8	2054	12	65	1,017	Treasury Officer District Treasury,Paralakhemundi
JPR	5	2501	1	34	20,338	Block Development Officer,Badachana
	9	2202	68	30	1,25,255	Head Master Dharmasala Baneepetha,Dharmasala
	12	2501	39	243	1,75,121	Block Development Officer,Dharmasala
JSD	2	2235	21	66	1,38,392	Child Development Project Officer,Jharsuguda
	3	2055	89	459	29,440	Commandant Second Battalion Odisha State Armed Police,Jharsuguda
	3	2055	90	472	4,47,473	Commandant Second Battalion Odisha State Armed Police, Jharsuguda
	3	2220	14	49	27,900	District Information and Public Relation Officer, Jharsuguda

JSP	9	2054	12	36	27,946	Sub-Treasury Officer,Tirtol
	11	2211	17	106	3,86,321	Medical Officer Community Health Centre,Erasama
KHD	9	2070	1	47	10,813	Special Land Acquisition Officer,Khurda
KJR	3	2202	100	102	52,236	Principal District Institute of Education & Training,Keonjhar
	3	2202	117	101	52,236	Principal District Institute of Education & Training,Keonjhar
	3	2211	19	247	19,170	Medical Officer Community Health Centre,Telkoi
	3	2235	384	75	1,33,572	Child Development Project Officer,Telkoi
	3	2501	53	311	1,00,074	Block Development Officer,Telkoi
	3	2515	228	226	84,155	Block Development Officer Banspal,Keonjhar
	6	2235	11	1	2,62,394	Child Development Project Officer,Telkoi
	6	2501	21	33	38,806	Block Development Officer Jhumpura,Keonjhar
	10	2401	79	131	75,762	Deputy Director of Horticulture,Keonjhar
	11	2501	26	155	57,257	Block Development Officer Harichandanpur,Ghatagaon
	11	2501	27	179	37,098	Block Development Officer Harichandanpur,Ghatagaon
	11	2501	28	156	12,320	Block Development Officer Harichandanpur,Ghatagaon
	11	2515	70	159	1,10,911	Block Development Officer Harichandanpur,Ghatagaon
KLD	2	2029	1	71	1,78,263	Tahasildar,Golamunda
	3	2225	55	21	25,110	District Inspector of Schools(SC & ST),Bhawanipatna
	3	2515	73	259	98,782	Block Development Officer,Lanjigarh
	8	2029	17	53	35,910	Tahasildar,Dharmagarh
	9	2053	1	137	1,16,291	Collector,Bhawanipatna
	9	2053	2	139	1,76,418	Collector,Bhawanipatna
	9	2053	3	138	7,99,715	Collector,Bhawanipatna
KPD	3	2211	26	200	1,19,700	Medical Officer Community Health Centre,Mahakalpada
	6	2202	227	9	2,37,388	Head Master RN High School,Rajakanika
KRD	2	2055	84	218	4,556	Scientific Officer State Forensic Science Laboratory,Bhubaneswar
	2	2055	85	224	14,169	Scientific Officer State Forensic Science Laboratory,Bhubaneswar
	2	2055	86	219	17,151	Scientific Officer State Forensic Science Laboratory,Bhubaneswar
MBJ	1	2202	455	47	2,91,942	Principal Laxmi Kanta (Junior) College,Bangripasi
	1	2202	461	77	5,620	Principal Government Womens' College,Baripada
	1	2202	462	20	3,13,025	Principal Sukruli College,Sukruli
	1	2202	463	11	2,95,938	Prinicpal Maa Basuli (Junior) Mahavidyalaya,Thakurmu nda
	1	2202	467	12	98,646	Prinicpal Maa Basuli (Junior) Mahavidyalaya,Thakurmu nda
	1	2202	473	17	51,790	Principal Badampahar College,Badampahar
	1	2202	475	25	8,73,715	Principal UN College,Nalagaja
	1	2202	476	24	8,16,316	Principal UN College,Nalagaja
	1	2202	478	79	7,599	Principal Government Womens' College,Baripada
	1	2202	485	78	3,000	Principal Government Womens' College,Baripada
	1	2202	499	37	39,114	Principal Seemanta Mohavidyalaya,Jharpokharia
	1	2202	500	14	2,13,991	Principal Mahila Mahavidyalaya,Rairangpur
	1	2202	501	35	1,26,227	Principal Seemanta Mohavidyalaya,Jharpokharia

	1	2202	506	34	4,02,222	Principal Seemanta Mohavidyalaya,Jharpokharia
	1	2202	509	36	95,895	Principal Seemanta Mohavidyalaya,Jharpokharia
	1	2202	511	11	3,06,064	Principial Fulamati Hembram Mahavidyalaya,Padiabeda
	1	2202	515	90	1,62,102	Principal M.P.C. Junior College,Baripada
	1	2202	518	20	7,30,759	Principal Angara Pada Panchayat College,Raruan
	1	2202	519	92	14,279	Principal M.P.C. Junior College,Baripada
	1	2202	520	91	87,332	Principal M.P.C. Junior College,Baripada
	1	2202	533	14	8,69,592	Principal Mahatma Gandhi Mahavidyalaya,Baisingha
	1	2202	534	13	8,69,592	Principal Mahatma Gandhi Mahavidyalaya,Baisingha
	1	2202	539	84	2,38,878	Principal Government Womens' College,Baripada
	1	2202	547	32	2,99,226	Principal Udala College,Udala
	1	2202	554	31	3,43,427	Principal Udala College,Udala
	3	2501	192	259	5,340	Block Development Officer,Karnjia
	5	2501	91	24	1,26,207	Block Development Officer,Jashipur
	7	2230	3	7	27,254	Assistant Labour Officer,Rairangpur
	7	2501	2	41	1,84,924	Block Development Officer Tiring,Bahalda
	9	2210	45	76	78,020	District Homoeopathy Medical Officer Mayurbhanj, Baripada
	10	2515	34	142	1,94,777	Block Development Officer Kuliana,Baripada
	11	2211	4	146	11,514	Medical Officer Community Health Centre Manada,Bisoi
	11	2211	5	145	22,216	Medical Officer Community Health Centre Manada,Bisoi
MKG	3	2225	183	42	70,726	HM/Headmistress Govt Girls High School (SSD),Mudilipada
	3	2235	246	354	75,000	Collector,Malkangiri
	10	2236	5	119	43,248	District Social Welfare Officer,Malkangiri
PLB	1	2515	1	177	11,838	Sub-Collector,Phulbani
	3	2202	141	341	1,11,336	District Inspector of Schools Tikabali,G Udayagiri
	3	2202	163	240	16,89,834	Block Development Officer,Phulbani
	3	2202	171	381	30,674	Block Development Officer,Daringbadi
	3	2202	172	329	1,58,750	Block Development Officer,Daringbadi
	3	2202	173	455	8,200	District Inspector of Schools,Baliguda
	3	2202	185	328	900	Block Development Officer,Daringbadi
	3	2202	186	326	33,885	Block Development Officer,Daringbadi
	3	2202	190	325	14,879	Block Development Officer,Daringbadi
	3	2202	196	257	1,01,016	District Inspector of Schools,Phulbani
	3	2202	201	256	1,02,403	District Inspector of Schools,Phulbani
	3	2202	207	255	33,739	District Inspector of Schools,Phulbani
	3	2202	212	286	43,44,212	Block Development Officer Khajuripada,Phulbani
	3	2202	214	245	10,14,633	Block Development Officer Tikabali,G Udayagiri
	3	2202	223	289	19,28,019	Block Development Officer Khajuripada,Phulbani
	3	2202	229	261	24,321	District Inspector of Schools,Phulbani
	3	2202	230	262	4,927	District Inspector of Schools,Phulbani
	3	2202	231	260	15,692	District Inspector of Schools,Phulbani
	3	2202	232	258	33,417	District Inspector of Schools,Phulbani
	3	2202	236	263	2,000	District Inspector of Schools,Phulbani
	3	2202	240	259	29,027	District Inspector of Schools,Phulbani
	3	2202	248	191	8,14,848	Block Development Officer,Tumudibandha
	3	2202	249	410	28,069	Block Development Officer,Daringbadi

PLB	3	2202	250	404	1,31,844	Block Development Officer,Daringbadi
	3	2202	251	403	95,514	Block Development Officer,Daringbadi
	3	2202	252	372	74,232	Block Development Officer,Daringbadi
	3	2202	258	471	4,408	District Inspector of Schools,Baliguda
	3	2202	264	196	38,064	Block Development Officer,Tumudibandha
	3	2202	265	397	1,361	Block Development Officer,Daringbadi
	3	2202	277	202	39,539	Block Development Officer,Tumudibandha
	3	2202	278	188	12,96,539	Block Development Officer,Tumudibandha
	3	2202	279	406	24,049	Block Development Officer,Daringbadi
	3	2202	280	405	4,38,905	Block Development Officer,Daringbadi
	3	2202	281	373	75,811	Block Development Officer,Daringbadi
	3	2202	289	201	4,12,255	Block Development Officer,Tumudibandha
	3	2202	299	290	14,327	Block Development Officer Khajuripada,Phulbani
	3	2202	306	402	71,393	Block Development Officer,Daringbadi
	3	2202	318	187	12,96,059	Block Development Officer,Tumudibandha
	3	2202	321	363	1,950	District Inspector of Schools Tikabali,G Udayagiri
	3	2202	343	189	2,45,546	Block Development Officer,Tumudibandha
	3	2202	344	195	56,244	Block Development Officer,Tumudibandha
	3	2202	345	327	31,143	Block Development Officer,Daringbadi
	3	2202	359	192	10,85,466	Block Development Officer,Tumudibandha
	3	2202	360	407	9,304	Block Development Officer,Daringbadi
	3	2202	375	164	7,77,513	Block Development Officer Kotagarh,Tumudibandha
	3	2202	379	195	11,896	Block Development Officer Kotagarh,Tumudibandha
	3	2202	380	165	22,991	Block Development Officer Kotagarh,Tumudibandha
	3	2202	381	163	13,39,203	Block Development Officer Kotagarh,Tumudibandha
	3	2202	383	377	96,354	Block Development Officer,Daringbadi
	3	2202	384	378	13,320	Block Development Officer,Daringbadi
	3	2202	387	271	1,20,361	Block Development Officer Phiringia,Phulbani
	3	2202	388	265	25,783	Block Development Officer Phiringia,Phulbani
	3	2202	393	194	18,536	Block Development Officer Kotagarh,Tumudibandha
	3	2202	400	389	2,53,710	Block Development Officer Nuagaon,Baliguda
	3	2202	428	373	69,730	District Inspector of Schools Tikabali,G Udayagiri
	3	2202	431	241	49,654	Block Development Officer Chakapad,G Udayagiri
	3	2202	432	354	53,059	District Inspector of Schools Tikabali,G Udayagiri
	3	2202	433	199	10,39,780	Block Development Officer,Tumudibandha
	3	2202	434	384	39,560	District Inspector of Schools Tikabali,G Udayagiri
	3	2202	435	355	16,554	Block Development Officer Raikia,G Udayagiri
	3	2202	436	377	17,940	Block Development Officer Raikia,G Udayagiri
	3	2202	437	200	14,325	Block Development Officer,Tumudibandha
	3	2202	438	183	12,33,908	Block Development Officer Kotagarh,Tumudibandha
	3	2202	439	193	10,59,391	Block Development Officer,Tumudibandha
	3	2202	442	376	42,735	Block Development Officer Raikia,G Udayagiri
	3	2202	443	194	7,93,702	Block Development Officer,Tumudibandha
	3	2202	447	185	7,50,993	Block Development Officer Kotagarh,Tumudibandha
	3	2202	455	184	7,81,221	Block Development Officer Kotagarh,Tumudibandha
	3	2202	456	391	4,77,204	Block Development Officer Raikia,G Udayagiri
	3	2202	462	281	864	Block Development Officer,G Udayagiri

PLB	3	2202	469	196	13,563	Block Development Officer Kotagarh,Tumudibandha
	3	2202	479	190	61,308	Block Development Officer,Tumudibandha
	3	2202	480	390	7,73,110	Block Development Officer Raikia,G Udayagiri
	3	2202	491	428	1,11,704	Block Development Officer,Baliguda
	3	2202	502	280	4,40,966	Block Development Officer,G Udayagiri
	3	2202	503	295	51,642	District Inspector of Schools,Phulbani
	3	2202	504	319	15,480	Block Development Officer Khajuripada,Phulbani
	3	2202	505	262	40,67,549	Block Development Officer Phiringia,Phulbani
	3	2202	506	263	11,69,908	Block Development Officer Phiringia,Phulbani
	3	2202	508	500	22,80,121	Block Development Officer,Baliguda
	3	2202	509	316	1,61,920	Block Development Officer Khajuripada,Phulbani
	3	2202	510	318	20,366	Block Development Officer Khajuripada,Phulbani
	3	2202	511	464	11,06,822	Block Development Officer,Baliguda
	3	2202	513	498	7,63,105	Block Development Officer,Baliguda
	3	2202	514	382	87,324	Block Development Officer Nuagaon,Baliguda
	3	2202	515	270	12,900	Block Development Officer Phiringia,Phulbani
	3	2202	516	276	2,000	Block Development Officer Phiringia,Phulbani
	3	2202	517	277	1,00,000	Block Development Officer Phiringia,Phulbani
	3	2202	518	320	2,000	Block Development Officer Khajuripada,Phulbani
	3	2202	520	247	5,000	Block Development Officer Phiringia,Phulbani
	3	2202	521	385	37,872	Block Development Officer Nuagaon,Baliguda
	3	2202	525	322	42,28,022	Block Development Officer Khajuripada,Phulbani
	3	2202	526	326	19,257	Block Development Officer Khajuripada,Phulbani
	3	2202	527	240	30,64,231	Block Development Officer Chakapad,G Udayagiri
	3	2202	528	328	79,157	Block Development Officer Khajuripada,Phulbani
	3	2202	529	151	1,24,029	Block Development Officer Phiringia,Phulbani
	3	2202	531	267	14,337	Block Development Officer Phiringia,Phulbani
	3	2202	534	317	1,93,389	Block Development Officer Khajuripada,Phulbani
	3	2202	535	327	1,54,518	Block Development Officer Khajuripada,Phulbani
	3	2202	536	266	57,136	Block Development Officer Phiringia,Phulbani
	3	2202	537	268	88,090	Block Development Officer Phiringia,Phulbani
	3	2202	538	272	44,481	Block Development Officer Phiringia,Phulbani
	3	2202	539	277	31,844	Block Development Officer,G Udayagiri
	3	2211	31	239	55,967	Medical Officer Community Health Centre,Tumudibandha
	7	2202	54	123	91,199	District Inspector of Schools,Baliguda
	9	2202	86	120	45,359	Block Development Officer Chakapad,G Udayagiri
	10	2202	122	232	5,511	Block Development Officer,Daringbadi
	12	2202	129	203	1,54,412	District Inspector of Schools,Phulbani
PRI	4	2054	7	1	27,428	Sub-Treasury Officer,Kakatpur
	6	2700	1	34	1,40,951	Executive Engineer Irrigation Division,Nimapara
	6	2700	2	32	32,851	Executive Engineer Irrigation Division,Nimapara
	6	2700	3	33	4,43,897	Executive Engineer Irrigation Division,Nimapara
	6	2700	4	31	74,400	Executive Engineer Irrigation Division,Nimapara
	6	2700	5	30	5,23,927	Executive Engineer Irrigation Division,Nimapara
	6	2700	6	24	8,240	Executive Engineer Irrigation Division,Nimapara
SBP	3	2029	31	82	2,86,256	Tahasildar,Maneswar
	3	2202	302	108	33,195	Head Master Government High School,Burla

	3	2202	320	61	26,307	Head Master GC High School,Rairakhol
	3	2202	391	263	1,72,168	District Inspector of Schools,Sambalpur
	3	2202	579	192	3,29,606	District Inspector of Schools,Kuchinda
	3	2501	91	233	98,157	Block Development Officer Maneswar,Sambalpur
	8	2053	10	147	31,240	Collector,Sambalpur
	8	2211	17	43	12,239	Instructor Health & Family Welfare Training Centre,Sambalpur
	8	2211	18	40	12,780	Instructor Health & Family Welfare Training Centre,Sambalpur
	10	2040	13	58	40,535	Deputy Commissioner of Commercial Taxes Sambalpur-II-Circle,Sambalpur
	11	2202	153	156	1,12,886	District Inspector of Schools,Sambalpur
	11	2202	156	155	24,619	District Inspector of Schools,Sambalpur
SNG	3	2235	156	83	1,98,515	Child Development Project Officer,Rajgangpur
	3	2235	223	91	2,10,470	Child Development Project Officer Kutra,Rajgangpur
SNP	12	2014	39	26	16,780	Sub-Divisional Judicial Magistrate,Biramaharajpur

ANNEXURE – C**List of vouchers having arithmetical inaccuracy for 2013-2014**

Try	Mn	Mjh_cd	Tv No	Bill No	SOP_Amt (₹)	Vrs_Net(₹)	Diff. Amt. (₹)	V Type	Reasons for Mismatch	Designation of DDOs
ANG	5	2014	33	39	5,28,510	5,04,250	24,260	EST	Not available	District and Sessions Judge,Angul
	9	2055	8	51	1,93,623	1,92,123	1,500	EST	`1500 HB Int. is wrongly posted in 04216 Housing by Treasury	Inspector General of Police North Central Range, Talcher
	10	3054	2	8	0	6,31,000	-6,31,000	GIA	Revised SOP required	Executive Officer Talcher Municipality, Talcher
BDK	6	2210	36	40	1,18,445	1,18,012	433	EST	Not available	Medical Officer Community Health Centre Bhandaripokhari, Dhamnagar
BGR	1	3604	4	189	0	1,70,250	-1,70,250	GIA	SOP amount not entered by Treasury .	Block Development Officer Baragarh, Baragarh
	2	2700	10	130	30,013	29,953	60	EST	CGGIS wrongly posted in 0075	Executive Engineer Canal Division,Baragarh
CTC	7	2014	45	233	10,75,826	10,74,718	1,108	EST	Rupees 1108 relates to general HBA wrongly booked under 0216-HR by Treasury	Establishment Officer Odisha High Court, Cuttack
CTS	5	2055	11	20	1,24,405	1,23,155	1,250	EST	Vr.amt and net pay not tallied because of the amount ` 1250 belongs to HBA which is wrongly posted	Superintendent of Railway Police,Cuttack
	7	2211	7	59	25,344	22,344	3,000	EST	Treasury adjusted gpf amount `3000 instead of AG recovery.	Medical Officer Upgraded Community Health Centre,Tangi
GJM	2	2217	1	11	0	1,76,621	-1,76,621	GIA	Voucher amount booked as zero hence mismatch arised.	Executive Officer Notified Area Council Digapahandi,Digapahandi
	6	2014	3	9	51,506	42,806	8,700	EST	Not available	Judicial Magistrate First Class,Khalikote
GJP	6	2210	27	10	69,011	76,678	-7,667	EST	Not available	Medical Officer Community Health Centre, R Udayagiri
JSD	6	2885	2	11	1,07,369	1,00,369	7,000	EST	Due to wrong adj.FA by Treasury	Special Land Acquisition Officer,Jharsuguda
	10	2406	8	60	5,35,985	5,29,225	6,760	EST	HBA wrongly booked as Spl HBA by Treasury	Divisional Forest Officer(Kenduleaf Division), Jharsuguda
JSP	3	3451	17	80	33,017	32,017	1,000	EST	`1000 FA wrongly adjusted by Treasury instead of AG recovery	Deputy Director (Planning & Statistics) District Planning and Monitoring Unit,Jagatsinghpur
KJR	5	2071	890	7	2,54,051	2,60,051	-6,000	PEN	Not available	Sub-Treasury Officer,Anandapur
	7	2055	23	191	1,20,10,166	1,20,09,666	500	EST	HBA `500 wrongly booked under 0216 Housing and adjusted by	Superintendent of Police,Keonjhar

									Treasury	
MBJ	9	2211	107	61	1,30,480	1,29,530	950	EST	'950/- wrongly booked as Treasury. BT instead of AG BT.	Medical Officer Community Health Centre Dukura,Khunta
PLB	8	2501	24	27	84,240	62,240	22,000	EST	Wrongly adjusted by Treasury bt of `22,000/- (GPF).	Block Development Officer Kotagarh,Tumudi bandha
PNP	1	3604	1	145	0	1,94,250	-1,94,250	GIA	Voucher amt differs from TV_TC_No (revised sop required from the Treasury)	Block Development Officer,Lathikata
	6	2210	32	28	5,13,680	5,12,792	888	EST	Not available	Medical Officer Community Health Centre,Birker
PRI	2	2054	4	49	30,829	28,829	2,000	EST	Wrongly booked Rs 2000 as Treasury BT instead of AG BT in festival recovery	Sub-Treasury Officer,Satyabadi
RGD	1	2225	123	69	1,84,837	1,89,837	-5,000	EST	Not available	Head Mistress Govt(SSD) Girls High School Robadi,Rayagada
SBP	6	2405	6	27	58,135	57,135	1,000	EST	`1000 wrongly adjusted as Treasury BT	Deputy Director of Fisheries,Sambalpur
	7	2405	7	40	44,223	43,223	1,000	EST	Amount of `1000 of MC I adj by BT instead of AG recovery	Deputy Director of Fisheries,Sambalpur
	7	2406	32	50	4,02,157	4,00,907	1,250	EST	Treasury wrongly adjusted rs1000/ instead of Rs 2250/- AS GIS.	Divisional Forest Officer Rairakhol Division, Rairakhol
	8	3451	1	9	0	4,00,00,000	-4,00,00,000	GIA	The SOP amount booked wrong. Correction of Accounts is required	Project Director District Rural Development Agency,Sambalpur
	8	3451	2	8	0	2,00,00,000	-2,00,00,000	GIA	The SOP amount booked wrong.corection of account is required	Project Director District Rural Development Agency,Sambalpur
	8	3604	1	1	0	1,86,450	-1,86,450	GIA	Treasury officer has not entered any figure in SOP	Executive Officer Zilla parishad,Sambalpur
	8	3604	2	14	0	5,01,42,000	-5,01,42,000	GIA	Treasury officer has not entered any figure in SOP	Executive Officer Sambalpur Municipality,Sambalpur

ANNEXURE - D**A.C Bills outstanding for settlement**

SL.No.	Try	Item	Balance(₹)
1.	ANG	96	3,06,59,910.00
2.	BAM	197	1,39,15,698.00
3.	BBS	364	8,13,49,948.00
4.	BDH	65	1,10,27,911.00
5.	BDK	95	3,53,06,653.00
6.	BGR	107	2,76,13,000.00
7.	BLG	491	3,90,38,053.00
8.	BLS	103	4,88,23,994.00
9.	CTC	315	10,00,17,657.00
10.	CTS	142	2,67,59,550.00
11.	DGR	34	62,98,521.00
12.	DKL	108	2,95,43,321.00
13.	GJM	227	7,11,29,779.00
14.	GJP	36	1,22,97,375.00
15.	JPR	40	3,46,32,738.00
16.	JPS	64	12,91,636.00
17.	JSD	170	1,54,79,720.00
18.	JSP	37	52,20,677.00
19.	JYR	257	61,44,054.00
20.	KHD	143	4,23,24,961.00
21.	KJR	170	4,13,97,015.00
22.	KLD	67	2,97,69,878.00
23.	KPD	87	2,80,57,264.00
24.	KPT	93	3,08,86,734.00
25.	KRD	139	65,18,910.00
26.	MBJ	177	1,18,71,528.00
27.	MKG	37	1,07,68,963.00
28.	NDL	1	1,55,605.00
29.	NGR	42	2,08,18,370.00
30.	NPR	53	45,43,454.00
31.	NRG	41	2,09,05,289.00
32.	OLS	23	19,72,51,328.00
33.	PLB	134	2,02,49,867.00
34.	PNP	142	81,91,042.00
35.	PRI	58	86,29,525.00
36.	RGD	80	1,95,64,326.00
37.	SBP	284	3,53,45,961.00
38.	SNG	70	51,58,950.00
39.	SNP	114	59,06,497.00
	Total	4903	1,14,48,65,662.00

ANNEXURE – E**Misclassification of DEBIT by the Treasury (2013-2014)****AEIPF(TPF) Debit wrongly booked under 8009SPF, 014-Civil, 101-GPF**

Sl No.	Name of Treasury	Month	T.V No	Major Head	Amount Involved(‘)
1	ANG	04/13	87	8009 SPF,60-Other PF, 103-Other Misc. PF, AEIPF(TPF)	2,50,000
2	BDK	04/13	08	”	1,00,000
3	BDK	04/13	10	”	1,54,000
4	CTC	04/13	74	”	2,52,000
5	PRI	04/13	04	”	1,86,000
6	SNG	04/13	31	”	2,00,000
7	SBP	04/13	61	”	1,75,00
8	SBP	04/13	107	”	68,000
9	BDK	5/13	05	”	1,80,000
10	BDK	5/13	57	”	2,18,713
11	BDK	5/13	59	”	5,18,312
12	BGR	5/13	58	”	8,10,000
13	BGR	5/13	111	”	90,000
14	BGR	5/13	168	”	4,20,000
15	BGR	5/13	226	”	1,40,000
16	BLS	5/13	267	”	10,43,420
17	BLS	5/13	268	”	4,40,000
18	BLS	5/13	269	”	30,60,906
19	KLD	5/13	05	”	82,000
20	KLD	5/13	43	”	4,70,000
21	KLD	5/13	44	”	45,000
22	KRD	5/13	554	”	94,956
23	MBJ	5/13	13	”	1,08,000
24	MBJ	5/13	264	”	16,96,354
25	MKG	5/13	54	”	11,00,000
26	PRI	5/13	91	”	2,02,920
27	SBP	5/13	324	”	1,50,000
28	SNG	5/13	138	”	1,98,810
29	BDK	6/13	116	”	18,95,023
30	BDK	6/13	119	”	3,55,864
31	BGR	6/13	205	”	6,20,000
32	KPD	6/13	101	”	2,60,000
33	KRD	6/13	181	”	12,96,709
34	PLB	6/13	65	”	2,14,000
35	SBP	6/13	08	”	1,02,330
36	BDK	7/13	66	”	2,56,030

37	BDK	7/13	119	”	2,22,757
38	CTC	7/13	235	”	38,040
39	CTC	7/13	240	”	4,00,000
40	KPT	7/13	67	”	1,20,000
41	KPT	7/13	75	”	7,33,900
42	SBP	7/13	44	”	4,60,000
43	SNP	7/13	47	”	2,00,000
44	BDK	8/13	36	”	4,02,711
45	BDK	8/13	37	”	1,19,000
46	CTC	8/13	60	”	1,52,100
47	DKL	8/13	46	”	1,50,000
48	KHD	8/13	61	”	26,000
49	KHD	8/13	63	”	72,000
50	KPT	8/13	32	”	1,90,985
51	KPT	8/13	141	”	1,59,759
52	KPT	8/13	145	”	2,98,642
53	KPT	8/13	147	”	4,41,326
54	SBP	8/13	24	”	4,54,935
55	SBP	8/13	184	”	9,250
56	BDK	9/13	24	”	6,62,470
57	BLS	9/13	10	”	1,04,000
58	DGR	9/13	11	”	1,08,000
59	DKL	9/13	119	”	4,08,000
60	KPD	9/13	47	”	15,066
61	KPT	9/13	108	”	6,90,390
62	KPT	9/13	115	”	5,35,090
63	KRD	9/13	371	”	83,944
64	RGD	9/13	07	”	4,45,100
65	SBP	9/13	10	”	4,10,765
66	BDK	10/13	22	”	5,13,176
67	CTC	10/13	93	”	1,50,000
68	PNP	10/13	37	”	1,19,600
69	PNP	10/13	80	”	2,21,000
70	BBS	11/13	245	”	6,25,000
71	BDK	11/13	151	”	1,33,811
72	BLG	11/13	24	”	1,52,000
73	CTC	11/13	272	”	1,50,000
74	DGR	11/13	26	”	1,25,000
75	KRD	11/13	61	”	2,12,000
76	PLB	11/13	101	”	85,000
77	SBP	11/13	62	”	2,00,000
78	SBP	11/13	87	”	10,47,000
79	SBP	11/13	282	”	5,62,974
80	KJR	11/13	193	”	43,921

81	BLG	12/13	07	”	1,81,000
82	DGR	12/13	01	”	9,27,000
83	KLD	12/13	12	”	1,50,000
84	KLD	12/13	113	”	6,99,563
85	NPR	12/13	22	”	2,23,200
86	RGD	12/13	38	”	1,20,000
87	SBP	12/13	91	”	5,85,236
88	ANG	01/14	70	”	3,33,000
89	DGR	01/14	15	”	3,33,089
90	JPR	01/14	01	”	3,00,000
91	JPR	01/14	02	”	2,00,000
92	KPT	01/14	169	”	3,00,000
93	SNG	01/14	77	”	60,000
94	NGR	02/14	01	”	2,40,000
95	NGR	02/14	05	”	55,909
96	NGR	02/14	07	”	1,27,226
97	SBP	02/14	39	”	95,000
98	SBP	02/14	117	”	19,000
99	BDK	02/14	95	”	1,60,852
100	DGR	02/14	28	”	4,22,111
101	GJM	03/14	240	”	7,58,069
102	JSD	03/14	43	”	99,000
103	JSD	03/14	79	”	64,511
104	JSP	03/14	83	”	1,40,000
105	JSP	03/14	120	”	3,41,010
106	KHD	03/14	72	”	2,01,500
107	KRD	03/14	133	”	12,13,543
108	NGR	03/14	61	”	1,90,000
109	NRG	03/14	119	”	1,84,200
110	PLB	03/14	77	”	2,95,200
111	PLB	03/14	207	”	2,24,200
112	RGD	03/14	123	”	4,84,000
113	SBP	03/14	200	”	5,15,555
114	SBP	03/14	246	”	7,00,000
115	SBP	03/14	280	”	1,02,000
Total					4,07,96,533

ANNEXURE-F

Amounts not recouped by CPAO, New Delhi during the year 2013-14

Particulars	Month	Amount (₹)
PAO Suspense	04/13	2,46,112
	05/13	2,15,348
	06/13	1,53,820
	07/13	83,525
	08/13	81,528
	09/13	15,382
	10/13	46,424
	11/13	1,25,13,460
	12/13	1,81,65,910
	01/14	2,04,51,022
	02/14	88,94,600
	03/14	1,09,51,561
	Total	7,18,18,692
Defence	01/14	78,81,489
	02/14	65,43,340
	03/14	58,20,153
	Total	2,02,44,982
(1)- S.E Railway	10/13	11,04,177
	11/13	12,28,319
	12/13	9,60,666
	01/14	12,04,912
	02/14	11,31,340
	03/14	10,26,645
	TOTAL	66,56,059
(2)- Eastern Railway	07/13	40,340
	11/13	2,49,988
	12/13	2,74,970
	01/14	2,62,633
	02/14	1,79,889
	03/14	1,72,939
	TOTAL	11,80,759
(3)- Central Railway	10/13	6,600
	02/14	6,950
	03/14	6,950
	TOTAL	20,500

ANNEXURE – G**Wanting /Incomplete Challans from Treasury****Head of Account -8009-SPF, 101-GPF**

Sl No.	Name of Treasury	Month	Challan No And Date	Head of Account	Amount Involved(₹)
01	DGR	04/13	6	8009-SPF,101-Civil,101-GPF	1,550
02	KPT	04/13	11	”	1,500
03	BDH	04/13	13	”	7,500
04	BGR	04/13	10	”	5,500
05	JPR	04/13	2	”	2,000
06	JSP	04/13	2	”	11,500
07	JSP	04/13	6	”	5,000
08	JSP	04/13	21	”	6,400
09	KPD	04/13	1	”	18,000
10	PNP	04/13	12	”	4,000
11	BBS	05/13	36	”	8,325
12	BBS	05/13	110	”	982
13	BDK	05/13	20	”	10,000
14	BDK	05/13	130	”	14,000
15	BLG	05/13	185	”	2,61,230
16	BLS	05/13	29	”	22,225
17	BLS	05/13	282	”	18,750
18	BLS	05/13	283	”	5,550
19	CTC	05/13	172	”	68,400
20	GJM	05/13	1	”	13,000
21	JPR	05/13	178	”	1,000
22	KHD	05/13	72	”	10,895
23	KRD	05/13	55	”	18,000
24	KRD	05/13	221	”	10,000
25	SNP	05/13	12	”	43,920
26	CTS	06/13	36	”	2,579
27	DKL	06/13	113	”	375
28	ANG	06/13	91	”	15,000
29	ANG	06/13	92	”	21,000
30	BLS	06/13	73	”	5,600
31	GJM	06/13	79	”	4,700
32	GJM	06/13	113	”	6,000
33	JSP	06/13	153	”	6,400
34	MKG	06/13	36	”	79,000
35	BLS	07/13	179	”	375
36	BLS	07/13	180	”	375

37	ANG	07/13	97	”	7,000
38	BDK	07/13	248	”	2,500
39	BGR	07/13	60	”	5,500
40	BGR	07/13	61	”	4,500
40	BGR	07/13	62	”	2,000
41	BLS	07/13	112	”	32,000
42	CTC	07/13	132	”	810
43	CTC	07/13	136	”	10,000
44	CTC	07/13	179	”	5,000
45	CTS	07/13	75	”	3,34,000
46	DKL	07/13	103	”	5,000
47	DKL	07/13	111	”	1
48	GJM	07/13	20	”	53,100
49	GJM	07/13	104	”	77,400
50	GJM	07/13	178	”	3,500
51	JSP	07/13	1	”	50,452
52	JSP	07/13	8	”	15,070
53	JSP	07/13	78	”	3,200
54	KRD	07/13	106	”	18,000
55	KRD	07/13	109	”	15,000
56	KRD	07/13	180	”	3,971
57	OLS	07/13	9	”	10,000
58	PLB	07/13	58	”	4,150
59	RGD	07/13	4	”	8,000
60	BDK	08/13	148	”	2,097
61	KRD	08/13	36	”	1,000
62	ANG	08/13	40	”	7,000
63	BLS	08/13	180	”	7,000
64	GJM	08/13	13	”	6,000
65	GJM	08/13	14	”	1,500
66	GJM	08/13	52	”	4,000
67	GJM	08/13	115	”	19,400
68	GJP	08/13	35	”	3,899
69	GJP	08/13	36	”	3,000
70	GJP	08/13	37	”	11,697
71	GJP	08/13	38	”	3,899
72	GJP	08/13	39	”	3,000
73	GJP	08/13	40	”	9,000
74	JPR	08/13	78	”	1,000
75	JSP	08/13	159	”	3,200
76	JYR	08/13	8	”	1,000
77	KJR	08/13	50	”	3,000
78	KPD	08/13	84	”	18,000
79	KPT	08/13	38	”	10,000

80	KPT	08/13	39	”	20,000
81	KRD	08/13	44	”	15,000
82	PLB	08/13	111	”	1,000
83	JSD	09/13	54	”	600
84	BLG	09/13	113	”	7,400
85	BLG	09/13	114	”	7,400
86	BLS	09/13	80	”	5,000
87	BLS	09/13	145	”	25,800
88	BLS	09/13	146	”	8,000
89	BLS	09/13	173	”	5,600
90	GJM	09/13	121	”	19,400
91	GJM	09/13	154	”	12,000
92	GJM	09/13	155	”	12,000
93	JSP	09/13	94	”	3,200
94	JYR	09/13	14	”	1,000
95	KJR	09/13	119	”	7,000
96	KJR	09/13	134	”	20,640
97	KPT	09/13	33	”	30,000
98	KRD	09/13	138	”	2,500
99	KRD	09/13	163	”	15,000
100	KRD	09/13	178	”	1,85,500
101	PLB	09/13	6	”	42,000
102	BBS	10/13	94	”	6,987
103	BGR	10/13	148	”	6,800
104	BGR	10/13	149	”	6,800
105	BGR	10/13	150	”	47,600
106	BLS	10/13	201	”	7,000
107	CTC	10/13	199	”	31,150
108	CTC	10/13	207	”	2,29,818
109	CTC	10/13	228	”	10,000
110	GJM	10/13	92	”	19,400
111	GJM	10/13	149	”	95,750
112	GJM	10/13	171	”	6,000
113	GJP	10/13	47	”	1,000
114	GJP	10/13	55	”	10,000
115	JSP	10/13	145	”	3,600
116	KHD	10/13	45	”	9,000
117	KHD	10/13	46	”	2,000
118	KJR	10/13	159	”	12,100
119	KRD	10/13	30	”	33,932
120	KRD	10/13	39	”	4,000
121	NPR	10/13	73	”	5,300
122	OLS	10/13	1	”	10,000
123	SNG	10/13	92	”	7,000

124	SNG	10/13	93	”	11,688
125	SNG	10/13	94	”	6,430
126	SNG	10/13	95	”	14,000
127	SNG	10/13	96	”	9,600
128	BLS	11/13	93	”	375
129	BLS	11/13	94	”	375
130	KRD	11/13	143	”	1,275
131	PRI	11/13	72	”	18,000
132	BGR	11/13	64	”	1,23,400
133	BGR	11/13	67	”	2,000
134	BLG	11/13	93	”	5,954
135	CTS	11/13	12	”	3,200
136	GJM	11/13	169	”	1,74,300
137	KJR	11/13	84	”	12,000
138	KJR	11/13	94	”	7,000
139	KLD	11/13	83	”	6,669
140	KPT	11/13	41	”	15,470
141	KRD	11/13	223	”	7,666
142	NGR	11/13	69	”	1,500
143	OLS	11/13	2	”	10,000
144	PLB	11/13	72	”	5,000
145	PRI	11/13	8	”	1,27,400
146	BDK	12/13	118	”	1,21,000
147	BLS	12/13	161	”	50,000
148	KRD	12/13	89	”	4,545
149	NGR	12/13	50	”	5,000
150	BGR	12/13	77	”	5,500
151	BGR	12/13	78	”	2,000
152	BGR	12/13	79	”	5,500
153	BGR	12/13	107	”	6,800
154	BGR	12/13	113	”	22,800
155	BLS	12/13	161	”	15,000
156	GJM	12/13	117	”	14,150
157	GJM	12/13	157	”	9,000
158	GJM	12/13	190	”	1,25,400
159	JSP	12/13	31	”	3,600
160	JSP	12/13	121	”	3,600
161	KJR	12/13	1	”	15,000
162	KJR	12/13	74	”	12,000
163	KPD	12/13	129	”	18,000
164	NGR	01/14	24	”	5,000
165	BGR	01/14	155	”	5,300
166	BGR	01/14	156	”	6,800
167	BLG	01/14	88	”	1,27,500

168	BLG	01/14	89	”	57,500
169	BLS	01/14	148	”	7,000
170	CTC	01/14	289	”	14,371
171	GJM	01/14	301	”	24,400
172	GJM	01/14	302	”	24,400
173	GJM	01/14	383	”	14,150
174	JSP	01/14	224	”	1
175	KJR	01/14	1	”	12,000
176	SBP	01/14	72	”	1,000
177	BDK	02/14	95	”	7,000
178	BGR	02/14	83	”	3,149
179	GJM	02/14	17	”	22,000
180	GJM	02/14	82	”	6,000
181	GJM	02/14	83	”	6,000
182	KPT	02/14	27	”	10,000
183	KPT	02/14	32	”	52,000
184	NPR	02/14	40	”	19,000
185	PRI	02/14	101	”	21,000
186	SBP	02/14	74	”	1,000
187	GJM	03/14	88	”	4,500
188	JPR	03/14	39	”	76,500
189	KLD	03/14	29	”	140
190	KPD	03/14	104	”	3,650
191	NGR	03/14	124	”	5,000
192	ANG	03/14	97	”	57,024
193	BGR	03/14	100	”	5,500
194	BGR	03/14	113	”	31,600
195	BGR	03/14	114	”	63,200
196	GJM	03/14	1	”	14,150
197	GJM	03/14	200	”	9,000
198	GJM	03/14	201	”	9,000
199	JPS	03/14	14	”	63,571
200	KPT	03/14	26	”	1,000
201	KRD	03/14	222	”	5,000
202	MBJ	03/14	141	”	22,200
203	PRI	03/14	218	”	6,000
204	SBP	03/14	107	”	1,000
Total					43,37,557

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 2013-2014

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 -2013-2014**

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.	ANG	29.04	8	10.05	2	24.05	3	10.06	2	24.06	3	11.07	3
2.	BAM	23.04	2	10.05	2	21.05	0	06.06	-2	21.06	0	05.07	-3
3.	BBS	22.04	1	03.05	-5	21.05	0	05.06	-3	21.06	0	05.07	-3
4.	BDH	22.04	1	06.05	-2	21.05	0	07.06	-1	21.06	0	09.07	1
5.	BDK	25.04	4	09.05	1	23.05	2	11.06	3	25.06	4	08.07	0
6.	BGR	29.04	8	10.05	2	27.05	6	17.06	9	24.06	3	08.07	0
7.	BLG	25.04	4	08.05	0	30.05	9	10.06	2	26.06	5	09.07	1
8.	BLS	25.04	4	10.05	2	27.05	6	11.06	3	26.06	5	08.07	0
9.	CYBER TRY			06.05	-2			05.06	-3	21.06	0	05.07	-3
10.	CTC	22.04	1	09.05	1	21.05	0	05.06	-3	21.06	0	05.07	-3
11.	CTS	22.04	1	08.05	0	21.05	0	05.06	-3	21.06	0	05.07	-3
12.	DGR	23.04	2	07.05	-1	23.05	2	07.06	-1	26.06	5	08.07	0
13.	DKL	23.04	2	08.05	0	22.05	1	07.06	-1	21.06	0	08.07	0
14.	GJM	25.04	4	07.05	-1	24.05	3	07.06	-1	27.06	6	08.07	0
15.	GJP	23.04	2	07.05	-1	22.05	1	11.06	3	21.06	0	08.07	0
16.	JPR	23.04	2	06.05	-2	23.05	2	07.06	-1	21.06	0	05.07	-3
17.	JPS	23.04	2	08.05	0	23.05	2	07.06	-1	26.06	5	08.07	0
18.	JSD	23.04	2	10.05	2	27.05	6	12.06	4	25.06	4	15.07	7
19.	JSP	25.04	4	06.05	-2	21.05	0	06.06	-2	21.06	0	05.07	-3
20.	JYR	22.04	1	03.05	-5	21.05	0	05.06	-3	21.06	0	05.07	-3
21.	KRD	23.04	2	07.05	-1	23.05	2	06.06	-2	21.06	0	08.07	0
22.	KJR	25.04	4	08.05	0	27.05	6	11.06	3	26.06	5	11.07	3
23.	KLD	25.04	4	08.05	0	24.05	3	10.06	2	24.06	3	08.07	0
24.	KPD	23.04	2	08.05	0	22.05	1	07.06	-1	21.06	0	05.07	-3
25.	KPT	23.04	2	07.05	-1	24.05	3	10.06	2	21.06	0	08.07	0
26.	KHD	23.04	2	08.05	0	21.05	0	07.06	-1	21.06	0	08.07	0
27.	MBJ	22.04	1	06.05	-2	22.05	1	06.06	-2	21.06	0	08.07	0
28.	MKG	25.04	4	14.05	6	27.05	6	10.06	2	26.06	5	08.07	0
29.	NGR	22.04	1	09.05	1	22.05	1	11.06	3	24.06	3	08.07	0
30.	NPR	23.04	2	08.05	0	22.05	1	07.06	-1	21.06	0	08.07	0
31.	NRG	21.04	0	07.05	-1	22.05	1	07.06	-1	21.06	0	05.07	-3
32.	OLS	22.04	1	03.05	-5	21.05	0	04.06	-4	21.06	0	05.07	-3
33.	PLB	25.04	4	08.05	0	23.05	2	07.06	-1	24.06	3	09.07	1
34.	PNP	22.04	1	08.05	0	21.05	0	10.06	2	21.06	0	08.07	0
35.	PRI	01.05	10	08.05	0	23.05	2	11.06	3	24.06	3	08.07	0
36.	RGD	22.04	1	06.05	-2	22.05	1	06.06	-2	24.06	3	08.07	0
37.	SBP	25.04	4	09.05	1	28.05	7	07.06	-1	21.06	0	12.07	4
38.	SNG	23.04	2	08.05	0	24.05	3	10.06	2	24.06	3	08.07	0
39.	SNP	25.04	4	08.05	0	23.05	2	10.06	2	24.06	3	08.07	0

PART-II**YEAR-2013-2014**

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.	ANG	26.07	5	08.08	0	26.08	5	11.09	3	25.09	4	10.10	2
2.	BAM	22.07	1	06.08	-2	21.08	0	06.09	-2	20.09	-1	07.10	-1
3.	BBS	22.07	1	05.08	-3	21.08	0	05.09	-3	20.09	-1	04.10	-4
4.	BDH	22.07	1	07.08	-1	21.08	0	06.09	-2	23.09	2	07.10	-1
5.	BDK	24.07	3	08.08	0	22.08	1	06.09	-2	24.09	3	08.10	0
6.	BGR	05.08	15	12.08	4	06.09	16	18.09	10	27.09	6	22.10	14
7.	BLG	23.07	2	08.08	0	22.08	1	12.09	4	24.09	3	09.10	1
8.	BLS	24.07	3	12.08	4	23.08	2	10.09	2	24.09	3	18.10	10
9.	CYBER TR Y			07.08	-1	21.08	0	06.09	-2			07.10	-1
10.	CTC	22.07	1	07.08	-1	22.08	1	05.09	-3	20.09	-1	07.10	-1
11.	CTS	22.07	1	05.08	-3	21.08	0	05.09	-3	20.09	-1	08.10	0
12.	DGR	22.07	1	08.08	0	21.08	0	06.09	-2	23.09	2	09.10	1
13.	DKL	23.07	2	06.08	-2	22.08	1	06.09	-2	23.09	2	08.10	0
14.	GJM	24.07	3	08.08	0	26.08	5	13.09	5	27.09	6	10.10	2
15.	GJP	22.07	1	07.08	-1	22.08	1	11.09	3	23.09	2	08.10	0
16.	JPR	23.07	2	06.08	-2	21.08	0	06.09	-2	23.09	2	09.10	1
17.	JPS	22.07	1	08.08	0	23.08	2	06.09	-2	24.09	3	10.10	2
18.	JSD	23.07	2	08.08	0	21.08	0	12.09	4	08.10	17	10.10	2
19.	JSP	22.07	1	06.08	-2	21.08	0	06.09	-2	23.09	2	03.10	-5
20.	JYR	22.07	1	05.08	-3	21.08	0	05.09	-3	23.09	2	07.10	-1
21.	KRD	22.07	1	05.08	-3	22.08	1	11.09	3	23.09	2	09.10	1
22.	KJR	30.07	9	13.08	5	27.08	6	09.09	1	30.09	9	09.10	1
23.	KLD	23.07	2	08.08	0	23.08	2	11.09	3	23.09	2	09.10	1
24.	KPD	22.07	1	07.08	-1	21.08	0	06.09	-2	20.09	-1	08.10	0
25.	KPT	22.07	1	08.08	0	21.08	0	06.09	-2	23.09	2	08.10	0
26.	KHD	22.07	1	08.08	0	21.08	0	06.09	-2	23.09	2	15.10	7
27.	MBJ	22.07	1	07.08	-1	22.08	1	06.09	-2	23.09	2	08.10	0
28.	MKG	25.07	4	12.08	4	26.08	5	11.09	3	27.09	6	15.10	7
29.	NGR	22.07	1	08.08	0	21.08	0	11.09	3	23.09	2	08.10	0
30.	NPR	24.07	3	07.08	-1	21.08	0	13.09	5	23.09	2	08.10	0
31.	NRG	22.07	1	12.08	4	22.08	1	06.09	-2	23.09	2	10.10	2
32.	OLS	22.07	1	05.08	-3	21.08	0	05.09	-3	20.09	-1	07.10	-1
33.	PLB	23.07	2	08.08	0	22.08	1	12.09	4	25.09	4	17.10	9
34.	PNP	22.07	1	06.08	-2	21.08	0	06.09	-2	23.09	2	08.10	0
35.	PRI	23.07	2	08.08	0	22.08	1	11.09	3	23.09	2	09.10	1
36.	RGD	23.07	2	08.08	0	23.08	2	06.09	-2	23.09	2	07.10	-1
37.	SBP	23.07	2	08.08	0	16.09	26	23.09	15	08.10	17	08.10	0
38.	SNG	23.07	2	08.08	0	26.08	5	11.09	3	04.10	13	15.10	7
39.	SNP	23.07	2	07.08	-1	23.08	2	06.09	-2	25.09	4	09.10	1

PART-III**YEAR-2013-2014**

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.	ANG	25.10	4	12.11	4	25.11	4	09.12	1	26.12	5	10.01	2
2.	BAM	28.10	7	07.11	-1	22.11	1	06.12	-2	23.12	2	06.01	-2
3.	BBS	21.10	0	05.11	-3	21.11	0	05.12	-3	20.12	-1	03.01	-5
4.	BDH	23.10	2	06.11	-2	21.11	0	06.12	-2	23.12	2	06.01	-2
5.	BDK	24.10	3	08.11	0	25.11	4	09.12	1	26.12	5	09.01	1
6.	BGR	31.10	10	18.11	10	28.11	7	11.12	3	26.12	5	13.01	5
7.	BLG	24.10	3	07.11	-1	22.11	1	06.12	-2	24.12	3	09.01	1
8.	BLS	29.10	8	18.11	10	25.11	4	06.12	-2	24.12	3	13.01	5
9.	CYBER TRY			08.11	0			05.12	-3	21.12	0	06.01	-2
10.	CTC	22.10	1	06.11	-2	21.11	0	06.12	-2	20.12	-1	17.01	9
11.	CTS	22.10	1	06.11	-2	21.11	0	05.12	-3	23.12	2	08.01	0
12.	DGR	23.10	2	08.11	0	21.11	0	06.12	-2	23.12	2	10.01	2
13.	DKL	23.10	2	07.11	-1	22.11	1	06.12	-2	23.12	2	08.01	0
14.	GJM	01.11	11	12.11	4	25.11	4	11.12	3	27.12	6	13.01	5
15.	GJP	24.10	3	07.11	-1	22.11	1	11.12	3	24.12	3	10.01	2
16.	JPR	23.10	2	08.11	0	22.11	1	06.12	-2	23.12	2	08.01	0
17.	JPS	22.10	1	07.11	-1	25.11	4	06.12	-2	23.12	2	10.01	2
18.	JSD	25.10	4	15.11	7	27.11	6	11.12	3	23.12	2	17.01	9
19.	JSP	22.10	1	06.11	-2	20.11	-1	05.12	-3	23.12	2	06.01	-2
20.	JYR	22.10	1	05.11	-3	22.11	1	04.12	-4	23.12	2	06.01	-2
21.	KRD	22.10	1	05.11	-3	21.11	0	05.12	-3	23.12	2	10.01	2
22.	KJR	30.10	9	12.11	4	26.11	5	09.12	1	27.12	6	10.01	2
23.	KLD	24.10	3	08.11	0	25.11	4	09.12	1	23.12	2	10.01	2
24.	KPD	23.10	2	07.11	-1	21.11	0	06.12	-2	23.12	2	08.01	0
25.	KPT	23.10	2	08.11	0	22.11	1	06.12	-2	23.12	2	08.01	0
26.	KHD	23.10	2	08.11	0	21.11	0	09.12	1	23.12	2	10.01	2
27.	MBJ	24.10	3	07.11	-1	22.11	1	06.12	-2	23.12	2	09.01	1
28.	MKG	28.10	7	12.11	4	25.11	4	09.12	1	24.12	3	13.01	5
29.	NGR	23.10	2	08.11	0	21.11	0	09.12	1	23.12	2	08.01	0
30.	NPR	22.10	1	06.11	-2	21.11	0	06.12	-2	23.12	2	08.01	0
31.	NRG	24.10	3	08.11	0	22.11	1	06.12	-2	27.12	6	10.01	2
32.	OLS	22.10	1	05.11	-3	21.11	0	09.12	1	20.12	-1	06.01	-2
33.	PLB	25.10	4	12.11	4	25.11	4	09.12	1	27.12	6	10.01	2
34.	PNP	21.10	0	07.11	-1	21.11	0	05.12	-3	20.12	-1	10.01	2
35.	PRI	28.10	7	11.11	3	25.11	4	09.12	1	26.12	5	09.01	1
36.	RGD	28.10	7	07.11	-1	22.11	1	06.12	-2	24.12	3	09.01	1
37.	SBP	28.10	7	08.11	0	22.11	1	06.12	-2	23.12	2	09.01	1
38.	SNG	28.10	7	08.11	0	25.11	4	09.12	1	23.12	2	10.01	2
39.	SNP	24.10	3	08.11	0	22.11	1	09.12	1	23.12	2	13.01	5

PART-IV**YEAR -2013-14**

Sl No	District	January				February				March			
		DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D	DoR-I	D	DoR-II	D
1.	ANG	27.01	6	11.02	3	26.02	5	11.03	3	25.03	4	11.04	3
2.	BAM	24.01	3	07.02	-1	24.02	3	10.03	2	21.03	0	07.04	-1
3.	BBS	21.01	0	06.02	-2	21.02	0	04.03	-4	20.03	-1	07.04	-1
4.	BDH	20.01	-1	06.02	-2	21.02	0	06.03	-2	21.03	0	07.04	-1
5.	BDK	24.01	3	10.02	2	25.02	4	10.03	2	20.03	-1	11.04	3
6.	BGR	28.01	7	23.02	15	03.03	10	12.03	4	28.03	7	21.04	13
7.	BLG	24.01	3	18.02	10	25.02	4	10.03	2	21.03	0	21.04	13
8.	BLS	25.01	4	19.02	11	11.03	18	13.03	5	27.03	6	16.04	8
9.	CYBER TRY	21.01	0	07.02	-1			07.03	-1			07.04	-1
10.	CTC	21.01	0	10.02	2	24.02	3	10.03	2	21.03	0	10.04	2
11.	CTS	21.01	0	06.02	-2	21.02	0	04.03	-4	20.03	-1	07.04	-1
12.	DGR	24.01	3	10.02	2	26.02	5	07.03	-1	21.03	0	07.04	-1
13.	DKL	24.01	3	10.02	2	24.02	3	10.03	2	21.03	0	11.04	3
14.	GJM	24.01	3	10.02	2	25.02	4	10.03	2	25.03	4	21.04	13
15.	GJP	27.01	6	10.02	2	24.02	3	07.03	-1	24.03	3	09.04	1
16.	JPR	22.01	1	07.02	-1	21.02	0	07.03	-1	24.03	3	11.04	3
17.	JPS	22.01	1	07.02	-1	25.02	4	07.03	-1	20.03	-1	10.04	2
18.	JSD	27.01	6	23.02	15	26.02	5	10.03	2	24.03	3	16.04	8
19.	JSP	22.01	1	06.02	-2	21.02	0	07.03	-1	20.03	-1	09.04	1
20.	JYR	22.01	1	05.02	-3	21.02	0	04.03	-4	20.03	-1	07.04	-1
21.	KRD	22.01	1	13.02	5	21.02	0	11.03	3	24.03	3	09.04	1
22.	KJR	29.01	8	13.02	5	26.02	5	12.03	4	25.03	4	10.04	2
23.	KLD	24.01	3	07.02	-1	24.02	3	10.03	2	24.03	3	15.04	7
24.	KPD	22.01	1	07.02	-1	21.02	0	07.03	-1	20.03	-1	09.04	1
25.	KPT	24.01	3	10.02	2	24.02	3	07.03	-1	24.03	3	09.04	1
26.	KHD	21.01	0	07.02	-1	21.02	0	07.03	-1	20.03	-1	07.04	-1
27.	MBJ	24.01	3	07.02	-1	25.02	4	10.03	2	24.03	3	11.04	3
28.	MKG	24.01	3	10.02	2	24.02	3	10.03	2	24.03	3	15.04	7
29.	NGR	22.01	1	07.02	-1	21.02	0	07.03	-1	21.03	0	07.04	-1
30.	NPR	24.01	3	07.02	-1	24.02	3	07.03	-1	24.03	3	09.04	1
31.	NRG	24.01	3	07.02	-1	24.02	3	06.03	-2	24.03	3	16.04	8
32.	OLS	21.01	0	05.02	-3	21.02	0	04.03	-4	21.03	0	10.04	2
33.	PLB	27.01	6	10.02	2	25.02	4	11.03	3	24.03	3	16.04	8
34.	PNP	21.01	0	07.02	-1	21.02	0	07.03	-1	20.03	-1	07.04	-1
35.	PRI	24.01	3	07.02	-1	24.02	3	10.03	2	21.03	0	10.04	2
36.	RGD	24.01	3	07.02	-1	24.02	3	06.03	-2	21.03	0	07.04	-1
37.	SBP	24.01	3	05.02	-3	26.02	5	07.03	-1	24.03	3	07.04	-1
38.	SNG	24.01	3	11.02	3	26.02	5	11.03	3	24.03	3	09.04	1
39.	SNP	24.01	3	10.02	2	25.02	4	10.03	2	25.03	4	21.04	13

ANNEXURE-I**No. of Requisition for Correction of Accounts received from Treasuries during 2013-14**

Sl.No.	Name of Treasury	No. of requisition for correction of account
1	Angul	1
2	Boudh	1
3	Balasore	9
4	Berhampur Spl	2
5	Bhadrak	18
6	Bargarh	2
7	Mayurbhanj	4
8	Bhubaneswar-I	2
9	Bolangir	4
10	Cuttack	11
11	Cuttack Spl	1
12	Dhenkanal	3
13	Ganjam	6
14	Jagatsinghpur	5
15	Jajpur	1
16	Deogarh	1
17	Kalahnadi	3
18	Keonjhar	7
19	Kendrapara	7
20	Khurda	4
21	Malkangiri	2
22	Nuapara	1
23	Nayagarh	2
24	Phulbani	9
25	Jharsuguda	1
26	Puri	1
27	Rayagada	5
28	Koraput	1
29	Sambalpur	1
30	Sundergarh	8
31	Khurda Spl	4
	Total	127

ANNEXURE – J**Wanting of Lapsed Deposit Statement Under the Head of Account 8443- Civil Deposit -101- Revenue Deposit,103-Security Deposit, 104- Civil Court Deposit, and 105- Criminal Court Deposit. As on 31.03.2014**

Sl. No	Name of Treasury	101-Revenue Deposit	103-Security Deposit	104-Civil Court Deposit	105-Criminal Court Deposit
1.	Angul	1990-2009,2014	1990-2009, 2014	1990-1994, 2003-2007,2010-2014.	1990-2014
2.	Berhampur Spl	1990-2009, 2013-2014.	1990-2009, 2013-2014.	1990,1991,1993,1995,2007,2009.	1992-1994, 2007.
3.	Balasore	1990-2009, 2012	1990-2009, 2012.	1990-1997 2000-2003.	1990-1997, 2000-2003.
4.	Bargarh	1990-2014.	1990-2007, 2014.	1990-2003, 2006, 2009-2014	1990-2003, 2006, 2009-2014.
5.	Bolangir	1990-2014.	1990-2014	1990-1992, 1994-2004, 2008-2009, 2011-2014	1990-1992, 1994-1996, 1998-2002, 2004-2005, 2008-2014
6.	Bhadrak	1990-2009, 2011-2014	1990-2009, 2011-2014	1990-1997, 2001-2003.	1990-1997, 2000-2003, 2014.
7.	Bhubaneswar Spl-I	1990-2008.	1990-2009.	1992,1994,1995,2000,2001, 2011.	1990-1994, 1999-2001.
8.	Boudh	1990-2014	1990-2014.	1990-1998, 2000-2003, 2006-2014	1990-1994, 1996-1998, 2001,2004,2006-2014
9.	Cuttack	1990-2005, 2007-2009, 2014.	1990-2005, 2007-2009, 2014.	1990-1993, 2013	1990-1996, 1999-2003, 2004.
10.	CuttackSpl	1990-2014.	1990-2014.	1990-2014.	1990-2014.
11.	Deogarh	1990-2014.	1990-2014.	1990-2003, 2005-2006, 2008-2014.	1990-1996, 1998-2003, 2005-2006, 2008-2014.
12.	Dhenkanal	1990-2006, 2008,2010-2011.	1990-2006, 2008, 2010.	1990-1993, 2003,2011-2014.	1993-2005, 2011-2014.
13.	Gajapati	1990-2009, 2011-2014.	1990-2009, 2011-2014.	1990-2006, 2011-2014	1990-2006, 2011-2014.
14.	Ganjam	1990-2014.	1990-2001, 2004-2014.	1990-1991, 1993-2002, 2014.	1994, 2014.
15.	Jagatsinghpur	1990-2006, 2008, 2011-2013	1990-2006	1992-1993, 1995-2003, 2012-2014.	1990-1997, 2002-2005, 2012-2014
16.	Jajpur	1990-2007,2009,2011-2014.	1990-2007, 2011-2014.	1990-2006, 2012-2014.	1990-2006, 2014.
17.	Jajpur Road Spl	1990-2014.	1990-2012.	1990-2012, 2014.	1990-2012.
18.	JeyporeSpl	1990-2004, 2006-2013.	1990-2009, 2011.	1990-1996, 2003,2006, 2011.	1990-1997, 2006

19.	Jharsuguda	1990-2010, 2012-2014.	1990-2008, 2014.	1990-2006, 2013-2014.	1990-2006, 2013-2014.
20.	Kalahandi	1990-2007, 2011-2014.	1990-2007, 2013-2014.	1992,1994-2000, 2007.	1996-1998, 2006, 2007.
21.	Kendrapara	1990-2009, 2012-2014.	1990-2009.	1990-2014.	1990-2000, 2002-2004, 2010-2014.
22.	Keonjhar	1990-2010, 2014.	1990-2014.	1990-1998, 2001-2022, 2006,2010, 2013,2014.	1990-1992, 1998, 2000, 2002-2004, 2009, 2010,2013-2014.
23.	Khurda	1990-2014.	1990-2014.	1990-1998, 2008-2014.	1990-1998, 2008-2014.
24.	KhurdaSpl	1990-2014.	1990-2014.	1990-2014.	1990-2014.
25.	Koraput	1990-2003,2005, 2006.	1990-2014.	1990-1993, 2007, 2009, 2010, 2012-2014.	1990-1992, 1997-2010, 2012-2014.
26.	Malkangiri	1990-2007, 2009, 2011-2014.	1990-2010, 2014.	1990-1995, 1997-1998, 2013-2014.	1990-1995, 2013-2014.
27.	Mayurbhanj	1990-2009.	1990-2009.	1990-1992, 1997, 2001.	1990-1996, 1998-1999, 2001.
28.	Nabrangpur	1990-1991, 1993, 1996-2009, 2012-2014	1990-1994, 1996-2009, 2012.	1990-2014.	1990-2014.
29.	Nayagarh	1990-2014.	1990-2009, 2011.	1990-1996, 1999-2005, 2011-2014.	1990-2005, 2011-2014.
30.	Nuapara	1990-2009, 2011-2014.	1990-2009, 2012-2014.	1990-1998, 2008-2014.	1990-1998,2009-2014.
31.	Bhubaneswar Spl-II	1990-2007, 2010-2014.	1990-2014.	1990-2014.	1990-2014.
32.	Phulbani	1990-2009, 2014.	1990-2009.	1990-1993, 1997-1998, 2000-2004, 2007, 2009, 2011-2014.	1990-1993, 1997, 2004, 2007-2014.
33.	Puri	1990-2014.	1990-2014.	1990-1994, 1999-2002, 2006, 2008, 2014.	1990-1995, 1999-2001, 2006, 2011-2014.
34.	PanposhSpl	1990-2009, 2011.	1990-2010.	1990-2014.	1990-2007, 2014.
35.	Rayagada	1990-2014.	1990-2009.	1990-1995, 2010-2014.	1990-1995, 2010-2014.
36.	Sambalpur	1990-2001, 2004,2006,2013-2014.	1990-2001, 2013-2014.	1990-1998, 2001, 2005, 2006.	1994-1998, 2000,2002, 2005, 2006.
37.	Subarnapur	1990-2014.	1990-2014.	1990-2002, 2006, 2009-2014..	1990-1997, 2009-2014
38.	Sundargarh	1990-2009.	1990-2009, 2013.	1990-1993, 2013-2014.	1990-1993, 2013-2014.

ANNEXURE – K**Wanting Plus Minus memos for the year 2013-2014 under the Head of Account- 8448**

Sl. No	Treasury	102- E.O. Municipality Fund	109- Panchayat body fund
1	Angul	4/13, 10/13, 12/13to 3/14	4/13, 5/13, 10/13
2	Bhubaneswar-I	8/13, 9/13	8/13, 9/13
3	Bhubaneswar-II	Nil	Nil
4	Boudh	6/13 to 3/14	4/13 to 12/13, 2/14, 3/14
5	Bhadrak	6/13 to 3/14	4/13 to 3/14
6	Bargarh	4/13 to 3/14	4/13 to 3/14
7	Bolangir	4/13 to 6/13, 8/13 to 3/14	4/13 to 6/13 , 8/13 to 3/14
8	Balasore	6/13, 8/13 to 3/14	6/13, 8/13 to /314.
9	Cuttack	6/13 , 8/13 to 3/14	6/13, 8/13 to 3/14.
10	Cuttack Special	5/13, 7/13, 8/13, 10/13, 12/13,2/14, 3/14.	5/13, 7/13 to 3/14.
11	Deogarh	4/13 to 3/14.	4/13 to 3/14.
12	Dhenkanal	6/13,8/13 to 3/14.	3/14.
13	Ganjam	6/13,7/13, 9/13 to 3/14.	6/13, 7/13, 11/13, 12/13, 2/14, 3/14.
14	Berhampur Special	Nil	Nil
15	Gajapati	4/13 to 3/14.	5/13, 9/13 to 3/14.
16	Jajpur	5/13 to 3/14.	5/13 to 3/14.
17	Jajpur Road Special	5/13, 7/13, 8/13, 10/13, 12/13, 2/14, 3/14.	5/13, 7/13, 8/13, 10/13, 12/13, 2/14, 3/14.
18	Jharsuguda	5/13 to 3/14.	4/13 to 3/14.
19	Jagatsinghpur	7/13,12/13, 1/14.	8/13,1/14.
20	Jeypore Special	8/13,12/13.	8/13,12/13.
21	Khurda Special	5/13 to 3/14.	5/13 to 3/14.
22	Khurda	5/13,7/13 to 1/14, 3/14.	4/13 to 1/14, 3/14.
23	Keonjhar	5/13 to 11/13, 2/14, 3/14.	5/13 to 11/13, 1/14, to 3/14.
24	Kalahandi	5/13, 8/13 to 3/14.	4/13, 5/13, 9/13 to 3/14.
25	Kendrapara	5/13, 8/13 to 3/14.	5/13, 8/13.
26	Koraput	5/13,2/14, 3/14.	5/13, 10/13, 2/14, 3/14.
27	Malkangiri	4/13 to 7/13, 9/13 to 3/14.	5/13 to 7/13, 11/13 to 3/14.
28	Mayurbhanj	5/13, 10/13 to 3/14.	5/13, 8/13 to 3/14.
29	Nayagarh	5/13.	5/13, 6/13.
30	Nabrangpur	5/13.	5/13,7/13 to 3/14.
31	Nuapada	5/13, 7/13 to 12/13, 1/14, 2/14.	5/13, 7/13 to 11/13,1/14 to 3/14
32	Panposh Special	5/13 to 3/14.	5/13 to 3/14.
33	Puri	2/14, 3/14.	2/14, 3/14.
34	Rayagada	5/13, 7/13 to 3/14.	5/13, 6/13, 8/13 to 3/14.
35	Sambalpur	5/13, 7/13 to 2/14.	5/13, 7/13 to 2/14.
36	Subarnapur	5/13 to 3/14.	5/13 to 3/14.
37	Sundargarh	5/13, 6/13, 12/13 to 3/14.	5/13, 6/13, 10/13 to 3/14.
38	Phulbani	5/13 to 3/14.	5/13 to 3/14.

Wanting Plus and Minus memos for the year 2013-2014 under the Head of Account - 8443

Sl. No	Treasury	106- Personal Deposit	123-Deposit of Edn. Inst.
1	Angul	5/13 to 8/13	4/13 to 7/13
2	Bhubaneswar-I	4/13 to 3/14.	7/13 to 10/13,2/14.
3	Bhubaneswar-II	5/13 to 3/14.	3/14.
4	Boudh	4/13 to 12/13, 2/14, 3/14.	4/13 to 12/13, 2/14, 3/14.
5	Bhadrak	4/13 to 3/14.	4/13 to 3/14.
6	Bargarh	4/13 to 3/14.	4/13 to 3/14.
7	Bolangir	4/13 to 3/14.	4/13 to 7/13.
8	Balasore	4/13 to 7/13, 9/13, 1/14 to 3/14.	4/13 to 7/13, 12/13 to 3/14.
9	Cuttack	4/13 to 3/14.	4/13 to 3/14.
10	Cuttack Special	5/13, 7/13,8/13,11/13,12/13, 2/14,3/14.	5/13 to 3/14.
11	Deogarh	4/13 to 3/14.	5/13 to 3/14.
12	Dhenkanal	4/13 to 6/13, 8/13, 9/13, 12/13 to 2/14.	4/13 to 3/14.
13	Ganjam	4/13 to 8/13, 10/13 to 3/14.	4/13 to 3/14.
14	Berhampur Special	11/13	5/13.
15	Gajapati	9/13 to 3/14.	9/13 to 3/14.
16	Jajpur	5/13 to 3/14.	5/13 to 3/14.
17	Jajpur Road Special	NIL	5/13, 7/13, 8/13, 10/13 to 3/14.
18	Jharsuguda	5/13 to 3/14.	4/13 to 3/14.
19	Jagatsinghpur	7/13, 1/14 to 3/14.	7/13, 1/14.
20	Jeypore Special	8/13,12/13.	8/13, 12/13.
21	Khurda Special	5/13 to 3/14.	5/13 to 3/14.
22	Khurda	4/13 to 3/14.	4/13 to 3/14.
23	Keonjhar	4/13 to 3/14.	4/13 to 3/14.
24	Kalahandi	4/13, 5/13,8/13,10/13 to 3/14.	4/13, 5/13,9/13, 1/14 to 3/14.
25	Kendrapara	5/13.	5/13.
26	Koraput	4/13 to 3/14.	4/13 to 3/14.
27	Malkangiri	4/13 to 7/13,9/13 to 3/14.	4/13 to 7/13, 3/14.
28	Mayurbhanj	5/13 to 7/13,1/14 to 3/14.	5/13, 7/13.
29	Nayagarh	4/13, 5/13, 7/13, 9/13 to 3/14.	5/13.
30	Nabrangpur	5/13, 11/13 to 3/14.	5/13, 7/13, 10/13 to 3/14.
31	Nuapada	5/13, 7/13 to 11/13, 2/14, 3/14.	5/13 to 11/13, 1/14.
32	Panposh Special	4/13 to 3/14.	5/13 to 3/14.
33	Puri	4/13 to 3/14.	6/13, 8/13, 10/13,2/14, 3/14.
34	Rayagada	5/13,8/13,2/14.	5/13, 8/13,2/14.
35	Sambalpur	4/13 to 3/14.	4/13 to 3/14.
36	Subarnapur	5/13 to 3/14.	5/13 to 3/14.
37	Sundargarh	5/13 to 3/14.	5/13.
38	Phulbani	4/13 to 3/14.	4/13 to 3/14.

ANNEXURE – K-I**Wanting ABC for the year 2013-2014 under the Head of Account - 8448**

Sl. No	Treasury	ABC Wanting from the Administrators.
1	Angul	E.O. NAC Athamallik, E.O, TalcherMunicipality.BDOAngul, BDO Athamallik, BDO Kisshornagar, BDO Talcher.
2	Bhubaneswar-I	BDO Baliana.
4	Boudh	E.O. NAC, Boudh, BDO Boudh, BDO Kantamal, BDO Harabhanga.
5	Bhadrak	E.O, Bhadrak Municipality, E.O. NAC, Basudevpur, BDO Bhadrak, BDO Basudevpur, BDO Bhandaripokhori, BDO Banta, BDO Chandbali, BDO Dhamnagar, BDO Tihidi.
6	Bargarh	E.O., Bargarh municipality, E.O. NAC Barpali, E.O. NAC Padampur.BDOAmbabhuna, Attabira, Bargarh, Barpalli, Bhatali, Behden, Bijpur,Gaisilet, Jharbandh, PaikmalRajborasambar, Sohella.
7	Bolangir	E.O, Bolangir municipality, E.O. NAC,Kantabanji, Titilagarh, Patnagarh.BDO, Agalpur, Bangamunda, Belpara,BolangirDeogaon,Gudvela, Khaprakhol, Loisingha, Muribhal,Patnagarh, Puintala, Saintala,Titilagarh, Rurekela.
8	Balasore	BDO, Bhahanga, Soro, Balasore.
9	Cuttack	E.O., NAC,Athagarh, BDO,Athagarh.
11	Deogarh	E.O, Deogarh Municipality, BDO, Barkot, Reamal,Telaibani.
13	Ganjam	All(37)
15	Gajapati	Special Planning Authority
16	Jajpur	BDO, Jajpur, Badachana, Dasarathpur,
17	Jajpur Road Special	BDO, Danagadi.
18	Jharsuguda	E.O., Brajarajnar, Jharsuguda, Municipalit, E.O., NAC, Belpahar.BDO, Kirmira, Kolebira, Laikera, Lakhanpur, Jharsuguda Sadar.
19	Jagatsinghpur	BDO, Balikuda, Kujanga, Erasama,Nuagaon, Tirtol.
20	Jeypore Special	E.O., jeypore municipality, BDO, Boipariguda, Jeypore, Kundra.
21	Khurda Special	E.O., Khurda Municipality, BDO.,Khurda, Begunia, Bolagarh.
22	Khurda	E.O.NAC,Balugaon, JataniBanpur, BDO.,Banpur, Chilika, Jatani, Tangi
23	Keonjhar	BDO., Ghatagaon, Harichandanpur, Patna,
24	Kalahandi	E.O., BhawanipatnaMunicipality,E.O., NAC Junagarh, BDO, Dharamgarh,Golamunda, Jaipatna, Junagarh, Kalampur, Karlamunda, Koksara, M. Rampur. T. Rampur.Narla .
25	Kendrapara	BDO.,Marsaghai.
27	Malkangiri	E.O., NAC, Balimela, BDO., Kalimela, Khariarput, Kudumuluguma, Podia,
28	Mayurbhanj	BDO.,Bangiriposi, Betnati, Jijatala, Bisoi,Jamda, Jasipur, Kusumi, Rairongpur, Tiringi.
29	Nayagarh	BDO.,Dasapolla, Nuagqaon, Odagaon.
30	Nabrangpur	E.O., NAC, Umerkot, E.O. Nabarangpur Mpty. BDO.,Chandahanda, Dabugaon, Jhaarigaom, Kosagumunda, Nandahanda, Nabrangpur, Papadahandi, Raighar, Tentulikhunti, Umerkot.
31	Nuapada	E.O. NAC, Khariar, KhariarRoad.BDO., Boden, Khariar, Komna, Nuapada, Sinapali,
32	Panposh Special	E.O.,RourkelaMpty. Secy.Rkl. Dev. Authority.E.O.NAC., (Steel township Rkl) BDO.,Bisra, Kunarmunda, Kathikata.
33	Puri	E.O.,NACNimapada BDO., Astaranga, Gop, Kakatpur, Konasa, Nimapara, Satyabadi.
34	Rayagada	BDO.,Gunpur.
35	Sambalpur	E.O., NAC.,Kuchinda, Sambalpur mpty.BDO., Bambra, Dhanakunda, Jamankera, Jujumura, Kuchinda, Maneswar, Natidula, Rerakhol, Rengali.
36	Subarnapur	E.O.,NACBinca, Tava, Sambalpur mpty. BDO.,Biramaharajpur, Dunguripali, Tarva, Alunda, SadarSubarnapur.
37	Sundargarh	E.O. BiramitrapurMpty. Rajgangpur, BDO.,Bargaon, Bonaigarh, Gurundia, Koari, Kutra, Lohunipada, Lepheripara, Nuagaon, Rajgangpur, Tangrpali, SadarSundargarh.
38	Phulbani	BDO.,Daringibadi, Kotagarda, Tumudibandha

Wanting ABC for the year 2013-2014 under the Head of Account - 8443

Sl. No	Treasury	ABC Wanting from the Administrators.
1	Angul	H.M, Angul High School,Angul, H.M, Jubaraj High School Talcher, H.M, Mahendra High School Athamallik, H.M, Secondary Training School Kishorenagar, H.M, Talmul High School Angul, H.Mrs Government Girls High School Talcher, H.Mrs Government Girls High School Angul, Principal Government College Angul, Principal Nabakrishna Chaudhury College of Teachers Education, Angul, Principal ITI Talcher.
2	Bhubaneswar Special - I	SCO(Hydrology) Bhubaneswar, Odisha Health System Devp Project(World Bank Assisted) Bhubaneswar, Commissioner of Endowments Bhubaneswar, H.M, Government High School Unit-I Bhubaneswar, H.M, Government Girls High School Unit-I BBSR
3	Bhubaneswar Special - II	Admn. C.P.F.H&UD Dept. BBSR.
4	Boudh	ASCO, Boudh, PDDRDA, Boudh, EO,ZillaParisad Boudh, H.M, JD High School Boudh, H.Mrs Government Girls High School, Boudh
5	Bhadrak	ASCO, Bhadrak, Executive Engineer Agriculture CADA Division Bhadrak, District Rural Development Agency Bhadrak, EO,ZillaParisad Bhadrak, H.M, Dhamnagar High School Dhamnagar, H.M, Kothar Government High School Dhamnagar, H.M, RN High School Dolasahi Tihidi, H.Mrs Government Girls High School Agarpada Bhadrak, H.Mrs Government Girls High School,Bhadrak Bhadrak, H.Mrs Government Girls High School, Tihidi ,Principal Bhadrak College Bhadrak
6	Bargarh	ASCO,, Bargarh, ASCO,(Survey),Padampur, PDDRDABargarh EO,ZillaParisad BARGARH, H.M, George High School BARGARH, H.Mrs Government Girls High School, Atabira, H.Mrs Government Girls High School,Bargarh, H.Mrs Government Girls High School,Padampur, H.Mrs Government Girls High School, Barpali, H.M, Government High School,Barpali, H.M, Government High School Kamgao ,H.M, Government High School Murumkel, H.M, Government High School Sialkhandhatha, H.M, Jagannath High School Lakhmara, Principal PanchayatCollegeBargarh.
7	Bolangir	Assistant Engineer Soil Conservation,Titlagarh, ASCO,,Bolangir, ASCO,,Patnagarh,SCO Regudipara, Bolangir, EO,Zilaparishad Bolangir, PDDRDABolangir, H.M, NB High School Jagatsinghpur, H.M, PR High School Bolangir, H.M, Ramei High School Patnagarh, H.Mrs Government Girls High School,Titlagarh, H.Mrs Government Girls High School,Patnagarh, H.Mrs Government Girls High School, Barpali, H.Mrs Government Girls High School,Barpali, Principal District Institute of Educational Training Bolangir, Principal College of Teacher Education Bolangir, Principal Government Womens' College Bolangir, Principal Rajendra College Bolangir
8	Balasore	ASCO, Balasore, PDDRDABalasore , H.M, Government High School Jaleswarpur, H.M, Jagannath Government High School Kamarda, H.M, Kailash Chandra Government High School Nilagiri, H.M, Secondary Training School Langaleswar, H.Mrs Barabati Girls High School Barabati, H.Mrs Government Girls High School Rupsa, H.Mrs Ramkrishna Government Girls High School Jaleswar, Principal Dist Institute of Education & Training Remuna, Principal Fakir Mohan College Balasore , Principal ITI Balasore
9	Cuttack	ASCO, Cuttack , SCO Cuttack , H.M, BN Vidyapitha Athagarh, H.M, Government High School Ranigolacuttack, H.M, Revenshaw Collegiate Schoolcuttack, H.M, Secondary Training SchoolAthagarh, H.Mrs Government Girls High SchoolAthagarh
10	Cuttack Special	Executive Engineer Command Area Development Authoritycuttack, Principal Bhubanananda Odisha School of Engineering, Cuttack , Principal ITI, Cuttack , Principal Madhusudan ITI, Cuttack

11	Deogarh	Project Director District Rural Development Agency, Deogarh, H.M, Government Girls High School, Deogarh, H.M, RBD High School, Deogarh
12	Dhenkanal	ASCO,, Dhenkanal , H.M, Sadasivpur High School, Dhenkanal, H.Mrs Government Girls High School, Dhenkanal
13	Ganjam	ASCO,, Bhanjanagar , ASCO,, Chatrapur, EO,Zilla Parisad, Chatrapur, PDDRDA, Chatrapur, H.M, Government High School, Nuapada, H.M, Harihar High School, Aska, H.M, ND High School, Purusottampur, H.M, Pupil's High School, Buguda, H.M, RR Bidyapitha, Chikiti, H.M, SM High School, Khalikote, H.M, SR High School, Dhrakote, H.M, Secondary Training School, Chikiti, H.M, Secondary Training School, Polasara, H.M, UB High School, Bhanjanagar, H.Mrs DB Government Girls High School, Bhanjanagar , H.Mrs Government Girls High School, Aska, H.Mrs Government Girls High School, Chatrapur, H.Mrs Government Girls High School, Digapahandi, H.Mrs Rajlaxmi Girls High School, Chikiti, H.M, ONSLOW Institution, Chatrapur, Principal District Institute of Education & Training, Khalikote, H.M, Government High School, Kanchur, Principal Niranjana Government Women's College, Aaka
14	Berhampur Special	SCO, Principal ITI, Principal UCP Engineering School, Principal Women's Polytechnic
15	Jajpur	ASCO,, Jajpur, Principal NC College, Jajpur
16	Jharsuguda	ASCO,Jharsuguda, EO,ZillaParishad, Jharsuguda, PDDRDA, Jharsuguda, H.M, GiridhariLal High School Belpahad, Jharsuguda, H.M, Government High School, Jharsuguda, H.Mrs Government Girls High School, Jharsuguda, Principal Jharsuguda Engineering School, Jharsuguda
17	Jagatsinghpur	Project Director District Rural Development Agency, Jagatsinghpur H.M, Banabihari High School, Kujanga
18	Jeypore Special	PAITDA, Jeypore, H.M, Government High School, Jeypore, H.Mrs Government Girls High School, Jeypore, Principal Government Women's College, Jeypore Principal V.Dev College, Jeypore, Principal Gopabandhu ITI, Jeypore
19	Khurda Special	ASCO,, Khurda, EO,ZillaParisad, Khurda, Project Director District Rural Development Agency, Khurda, H.Mrs Government Girls High School Bolagarh, Khurda, H.Mrs Government Girls High School, Khurda, Principal District Institute of Educational Training, Khurda
20	Khurda	Chairman Western Odisha Development Council, Bhubaneswar, H.M, Capital High School Unit-3,BBSR, H.M, Government Boys High School Unit-9, Bhubaneswar, H.M, Government Boys High School Unit-8, Bhubaneswar, H.M, Government High School Badagada, Bhubaneswar, H.M, Government High School Saheednagar, Bhubaneswar, H.M, Government High School Unit-II, Bhubaneswar, H.M, Government Secondary Trg School, Tangi, H.Mrs Capital Girls High School Unit-II, Bhubaneswar, H.Mrs Government Girls High School, Banapur, H.Mrs Government Girls High School, Jatni, H.Mrs Government Girls High School Unit-9, Bhubaneswar, H.Mrs Government Girls High School Unit-4, BBSR H.Mrs Government Girls High School Unit-8, Bhubaneswar, Principal Ramadevi Women's College, Bhubaneswar, Treasurer Charitable Endowment, Bhubaneswar, Chairman Odisha Nurse Midwife Examination Board, Bhubaneswar, Chairman Odisha Council of Medical Registration, Bhubaneswar, Registrar Odisha Pharmacy Council, Bhubaneswar, Principal DrAbhinna Chandra Homoeopathy Med College &Hospital, Bhubaneswar, Chairman Odisha Nurse Midwife Council, Bhubaneswar, Principal Women's Polytechnic, Bhubaneswar, Secretary State Council of Science and Technology, Bhubaneswar, Principal Government College of Physical Education, Bhubaneswar
21	Keonjhar	ASCO,, Keonjhar, ASCO,, Annandapur, SCO, Keonjhar, H.M, Gopinath Narayan High School Swampatna, Ghatgaon, H.M, Mahatab High School, Champua, Principal Higher Secondary & Vocational School, Annandapur, Principal ITI, Barbil, Principal Odisha School of Mining Engineering, Keonjhar
22	Kalahandi	ASCO, Dharamgarh, Assistant Soil Conservator(Survey) ,Bhawanipatna, SCO Bhawanipatna, PDDRDA, Bhawanipatna, H.Mrs Government Girls ME School

		Bhawanipatna, Principal ITI Bhawanipatna
23	Koraput	ASCO, Koraput, ASCO, Sub-Division-I Machhakund, ASCO, Survey Koraput, SCO Koraput, ASCO, Sub-Division-I ,Machhakund, ASCO, Survey Koraput, Principal Government College Koraput
24	Malkangiri	ASCO, Chitrakunda, ASCO, Malkangiri, Executive Engineer(Agl) CAD, Malkangiri, Special Officer Integrated Tribal Development Agency Malkangiri, H.M, Government High School, Malkangiri
25	Mayurbhanj	Principal Purna Chandra ITI,Baripada, Principal Technical Training Institute Takatpur, Baripada
26	Nayagarh	ASCO,, Nayagarh, H.Mrs Government Girls High School, Nayagarh
27	Nabrangpur	ASCO,, Nawarangpur, Project Administrator ITDA, Nawarangpur H.M, RCD High School, Nawarangpur, Principal DIET Nabarangpur, Nawarangpur, H.Mrs Government Girls High School, Nawarangpur
28	Nuapada	Assistant Engineer Soil Conservation, Khariar, ASCO,, Nuapada EO,ZillaParisad, Nuapada, Project Director District Rural Development Agency, Nuapada, H.Mrs Government Girls High School, Khariar, H.Mrs Government Girls High School, Nuapada
29	Panposh Special	ASCO,, Panposh,SCO, Panposh, Special Officer Integrated Tribal Development Agency, Panposh, H.M, Government High School, Jhirpani, H.M, Government High School, Ramjodi, H.M, Government High School, Uditnagar, H.M, Government Secondary Training School, Kuarmunda, H.M, Harihar High School, Kuarmunda, H.Mrs Government Girls High School,Rourkela, Principal Government Autonomous College,Rourkela, Principal Rourkela College, Rourkela, Principal SG Women College(Morning), Rourkela, Principal SG Women College, Rourkela, Principal ITI, Rourkela, Principal SKDAV Polytechnic(Women), Rourkela, Principal Utkalamani Gopabandhu Institute of Engineering, Rourkela
30	Puri	Project Director Command Area Devp Authority, Puri, H.M, Secondary Training School, Nimapara, H.Mrs Government Girls High School, Satyabadi, H.Mrs JBR Government Girls High School, Nimapara, Principal ITI, Puri
31	Rayagada	Principal UGMIT, Rayagada
32	Sambalpur	ASCO, Niladungori, Sambalpur, SCO, Burla, Chief Research Officer Hydraulic Research Station Hiraakud, Burla, Special Officer Integrated Tribal Development Agency, Kuchinda, H.M, CSB Zilla School, Sambalpur, H.M, GC High School, Rairakhal , H.M, Government Boys High School, Kuchinda H.M, Government High School, Burla, H.M, NR High School, Rengali, H.Mrs Government Girls High School, Kuchinda, Principal District Institute of Educational Training, Sambalpur, Principal Higher Secondary Vocational School, Sambalpur, Principal Netaji Subhas Chandra Bose College, Sambalpur, Principal School of Nursing VSS Medical College, Burla
33	Subarnapur	ASCO,, Subarnapur, EO,ZillaParisadSubarnapur, Subarnapur, PDDRDASubarnapur, H.M, MR High School, Subarnapur, H.Mrs Government Girls High School, Subarnapur
34	Sundargarh	Additional SCO Bargaon, Rajgangpur, ASCO, Lahunipara Bonai, ASCO,, Sundargarh, SCO, Sundargarh, Project Administrator ITDA, Bonai, H.M, Government High School Bargaon, Rajgangpur H.M, Government High School, Biramitrapur, H.M, Government High School Khuntagaon, Rajgangpur, H.M, Government High School Tendra, Bonai, H.M, RDD High School, Bonaigarh H.M, RastriyaVidyalaya, Rajgangpur, H.Mrs Government Girls High School, Bonaigarh, Principal Government College, Sundargarh, Principal Government Womens' College, Sundargarh
35	Phulbani	ASCO,(Engineer)Baliguda, H.M, Government High School Bamunigam, Daringabadi, Principal ITI, Phulbani

APPENDIX –I**List of Dist Treasuries /Spl Treasuries/Sub Treasuries inspected during 2013-2014****District Treasuries**

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

Special Treasuries

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

Sub Treasuries

Sl.No.	Name of the Treasury/ Sub-Treasury	Sl.No.	Name of the Treasury/ Sub-Treasury
1.	Sub Treasury, Tusura	32.	Sub Treasury, Bahalda
2.	Sub Treasury, Patnagarh	33.	Sub- Treasury Basudevpur
3.	Sub Treasury, Kantabanji	34.	Sub Treasury, Tihidi
4.	Sub Treasury, Anandapur	35.	Sub Treasury, Chandabali
5.	Sub-Treasury, Barbil	36.	Sub Treasury, Balikuda
6.	Sub Treasury, Kotpad	37.	Sub-Treasury, Tirtol
7.	Sub Treasury, Boriguma	38.	Sub Treasury, Marshaghai
8.	Sub-Treasury, Lakhanpur	39.	Sub Treasury, Rajkanika
9.	Sub Treasury, Jatni	40.	Sub Treasury, Rajnagar
10.	Sub Treasury, Tangi	41.	Sub Treasury, Bisam Cuttack
11.	Sub Treasury, Daspala	42.	Sub Treasury, Padampur
12.	Sub Treasury, Ranapur	43.	Sub Treasury, Kasipur
13.	Sub Treasury, Athagarh	44.	Sub Treasury, Jaipatna
14.	Sub Treasury, Narasinghpur	45.	Sub Treasury, Junagarh
15.	SubTreasury, Salipur	46.	Sub Treasury, Kesinga
16.	Sub Treasury, Tigiria	47.	Sub Treasury, M.Rampur

17.	Sub Treasury, Niali	48.	Sub Treasury, T.Rampur
18.	Sub Treasury, Banki	49.	Sub Treasury, Dabugaon
19.	Sub Treasury, Baramba	50.	Sub Treasury, Balimela
20.	Sub Treasury, Mahanga	51.	Sub Treasury, Attabira
21.	Sub Treasury, Binjharpur	52.	Sub Treasury, Sohela
22.	Sub Treasury, Sukinda	53.	Sub Treasury, Burla
23.	Sub Treasury, Satyabadi	54.	Sub Treasury, Rairakhol
24.	Sub Treasury, Pipili	55.	Sub Treasury, Rengali
25.	Sub Treasury, Kakatpur	56.	Sub Treasury, Kantamal
26.	Sub Treasury, Jaleswar	57.	Sub Treasury, Buguda
27.	Sub Treasury, Nilagiri	58.	Sub Treasury, Chikiti
28.	Sub Treasury, Basta	59.	Sub Treasury, Hinjilicut
29.	Sub Treasury, Bhograi	60.	Sub Treasury, Khalikote
30.	Sub Treasury, Rairangpur	61.	Sub Treasury, Purusottampur
31.	Sub Treasury, Karanjia	62.	Sub Treasury, Hindol

APPENDIX-II**List of Outstanding I.Rs and Paras upto the year 2013-2014**

Sl.No.	Name of the Treasury/ Sub-Treasury	No. of outstanding IRs	No. of outstanding Paras
1.	Dist Treasury, Angul	05	20
2.	Sub Treasury, Chhendipada	01	14
3.	Sub Treasury, Talcher	02	09
4.	Sub Treasury, Palahara	01	05
5.	Sub Treasury, Athmallik	02	21
6.	Sub Treasury, Samal	02	06
7.	Sub Treasury, Kishore Nagar	01	12
8.	Dist Treasury, Balasore	02	19
9.	Sub Treasury, Jaleswar	03	11
10.	Sub Treasury, Basta	02	11
11.	Sub Treasury, Nilagiri	01	09
12.	Sub Treasury, Soro	02	13
13.	Sub Treasury, Bhogarai	03	20
14.	Dist Treasury, Baragarh	06	36
15.	Sub Treasury, Attabira	04	16
16.	Sub Treasury, Sohela	04	27
17.	Sub Treasury, Barpali	02	10
18.	Sub Treasury, Bheden	05	17
19.	Sub Treasury, Bhatali	02	17
20.	Dist Treasury, Bhadrak	05	29
21.	Sub Treasury, Tihidi	03	15
22.	Sub Treasury, Dhamnagar	01	08
23.	Sub Treasury, Basudevpur	02	10
24.	Sub Treasury, Chandabali	01	07
25.	Dist Treasury, Bolangir	03	31
26.	Sub Treasury, Titilagarh	03	16
27.	Sub Treasury, Kantabanji	01	09
28.	Sub Treasury, Tusura	03	15
29.	Sub Treasury, Patnagarh	01	09
30.	Sub Treasury, Loisingha	01	09
31.	Dist Treasury, Boudh	03	20
32.	Sub Treasury, Kantamal	01	10
33.	Dist Treasury, Cuttack	02	16
34.	Spl. Treasury, Cuttack	01	13
35.	Sub Treasury, Athagarh	04	30
36.	Sub Treasury, Narsinghpur	01	10
37.	Sub Treasury, Tigiria	02	12
38.	Sub Treasury, Baramba	02	14
39.	Sub Treasury, Salipur	04	20
40.	Sub Treasury, Niali	02	16
41.	Sub Treasury, Banki	04	18

42.	Sub Treasury, Mahanga	01	08
43.	Dist Treasury, Deogarh	01	02
44.	Dist Treasury, Dhenkanal	09	30
45.	Sub Treasury, Hindol	02	15
46.	SubTreasury Kamakhyamanagar	03	15
47.	Sub Treasury, Bhuban	02	09
48.	Dist Treasury, Gajapati	03	16
49.	Sub Treasury, R.Udayagiri	09	24
50.	Sub Treasury, Kasinagar	04	18
51.	Dist Treasury, Ganjam	03	16
52.	Sub Treasury, Berhampur	05	18
53.	Sub Treasury, Chikiti	02	10
54.	Sub Treasury, Digapahandi	04	18
55.	Sub Treasury, Buguda	04	19
56.	Sub Treasury, Aska	04	18
57.	Sub Treasury, Surada	02	07
58.	Sub Treasury, Khalikote	03	14
59.	Sub Treasury, Kodala	02	08
60.	Sub Treasury, Bhanjanagar	07	34
61.	Sub Treasury, Hinjilicut	03	14
62.	Sub Treasury, Paikmal, Bargarh	03	09
63.	Dist Treasury, Jagatsinghpur	01	08
64.	Sub Treasury, Tirtol	02	09
65.	Sub Treasury, Kujang	03	16
66.	Sub Treasury, Balikuda	01	03
67.	Dist Treasury, Jajpur	07	24
68.	Sub Treasury, Binjharpur	02	14
69.	Sub Treasury, Dharmasala	02	16
70.	Sub Treasury, Jajpur Road	05	26
71.	Sub Treasury, Darpani	02	08
72.	Sub Treasury, Sukinda	02	10
73.	Dist Treasury, Jharsuguda	07	30
74.	Sub Treasury, Lakshmanpur	03	12
75.	Dist Treasury, Kalahandi	04	19
76.	Sub Treasury, Dharmagarh	03	08
77.	Sub Treasury, M.Rampur	06	14
78.	Sub Treasury, Kasinga	03	11
79.	Sub Treasury, Jaipatna	07	20
80.	Dist Treasury, Keonjhar	04	21
81.	Sub Treasury, Anandapur	03	24
82.	Sub Treasury, Champua	04	26
83.	Sub Treasury, Barbil	03	18
84.	Sub Treasury, Ghatagaon	02	03
85.	Sub Treasury, Hatadihi	03	11
86.	Sub Treasury, Telkoi	03	07
87.	Dist Treasury, Kendrapara	04	18
88.	Sub Treasury, Marsaghai	02	10

89.	Sub Treasury, Rajkanika	03	15
90.	Sub Treasury, Pattamundai	01	06
91.	Dist Treasury, Khurda	07	29
92.	Spl. Treasury, Bhubaneswar-I	05	28
93.	Spl. Treasury, Khurda	03	36
94.	Sub Treasury, Tangi	02	08
95.	Sub Treasury, Jatani	03	13
96.	Sub- Treasury Banpur	08	22
97.	Spl. Treasury, Bhubaneswar-II	03	14
98.	Dist Treasury, Koraput	01	09
99.	Spl. Treasury, Jeypur	02	08
100.	Sub Treasury, Kotpada	01	06
101.	Sub Treasury, Laxmipur	0	0
102.	Sub Treasury, Pattangi	0	0
103.	Sub Treasury, Machhakunda	01	10
104.	Sub Treasury, Bariguma	04	15
105.	Dist Treasury, Malkanagiri	02	12
106.	Sub Treasury, Balimela, Chitrakonda	02	07
107.	Sub Treasury, Kalimela	01	02
108.	Dist Treasury, Mayurbhanja	03	16
109.	Sub Treasury, Karanjia	04	19
110.	Sub Treasury, Udala	02	05
111.	Sub Treasury, Rairangpur	02	19
112.	Sub Treasury, Betnoti	02	07
113.	Sub Treasury, Bahalda	03	20
114.	Sub Treasury, Rasgovindapur	03	07
115.	Sub Treasury, Jashipur	01	05
116.	Sub Treasury, Bisoi	01	08
117.	Sub Treasury, Jharpokharia	02	04
118.	Sub Treasury, Khunta	02	05
119.	Dist Treasury, Nowarangpur	02	13
120.	Sub Treasury, Umerkote	01	09
121.	Sub Treasury, Khatiguda	00	0
122.	Sub Treasury, Dabugaon	02	08
123.	Dist Treasury, Nayagarh	03	22
124.	Sub Treasury, Khandapara	02	04
125.	Sub Treasury, Daspala	02	13
126.	Sub Treasury, Ranpur	02	17
127.	Dist Treasury, Nuapada	04	18
128.	Sub Treasury, Khariar	01	09
129.	Dist Treasury, Phulabani	02	11
130.	Sub Treasury, G.Udayagiri	01	03
131.	Sub Treasury, Baliguda	01	03
132.	Sub Treasury, Tumudibandha	01	04
133.	Sub Treasury, Daringibadi	01	11
134.	Dist Treasury, Puri	03	29
135.	Sub Treasury, Pipili	02	07

136.	Sub Treasury, Satyabadi	03	19
137.	Sub Treasury, Nimapara	02	13
138.	Sub Treasury, Kakatpur	05	14
139.	Dist Treasury, Rayagada	02	07
140.	Sub Treasury, Bisam Cuttack	01	06
141.	Sub Treasury, Gunupur	02	11
142.	Sub Treasury, Padmapur	01	03
143.	Dist Treasury, Sambalpur	07	23
144.	Sub Treasury, Kuchinda	02	19
145.	Sub Treasury, Burla	02	10
146.	Sub Treasury, Rairakhola	03	19
147.	Sub Treasury, Rengali	03	16
148.	Dist Treasury, Sonepur	05	25
149.	Sub Treasury, Biramaharajpur	02	11
150.	Sub Treasury, Dunguripali	01	01
151.	Dist Treasury, Sundargarh	03	16
152.	Spl Treasury Panposh	05	25
153.	Sub Treasury, Rajgangpur	03	06
154.	Sub Treasury, Banai	02	09
155.	Sub Treasury, Biramitrapur	04	13
156.	Sub Treasury, Subdega	02	07
157.	Sub Treasury, Hemgiri	01	02
158.	Sub Treasury, Lephripara	01	03
159.	Sub Treasury, Kolira	02	09
160.	District Treasury , Deogarh	03	19
161.	Sub-Treasury, Purusottampur , Ganjam	01	08
162.	Sub-Treasury, Junagarh , Kalahandi	01	06
163.	Sub-Treasury, Thuamal Rampur, Kalahandi	01	04
164.	Sub-Treasury, Rajnagar , Kandrapada	01	06
165.	Sub-Treasury, Kashipur, Rayagada	01	05
166.	Sub-Treasury, Padampur , Baragarh	04	18
Total		444	2227

APPENDIX – III**(A) Excess payment of Pension due to wrong calculation**

Sl. No.	I.R No	Para	Treasury	Pensioner	PPO No.	Amount ([₹])
1	01/13-14	1(a)	Sub-Treasury, Khalikote	Pradeep Chandra Patnaik	392762	86.00
2	12/13-14	3(a)	Sub-Treasury, Rajkanika	Santilata Nayak	378191(F)	280.00
3	13/13-14	2(b)	Sub-Treasury, Marsaghai	Sri N.C Behera Sri N.Basantia Sri R.N. Das	81638AEI 87721AEI 505477	255.00 266.00 980.00
4	16/13-14	1a(ii)	Sub-Treasury, Niali	K.C. Swain	39048	292.00
5	27/13-14	1(a)	Sub-Try ,Sohela	Brundaban Acharya	88928	376.00
		1(b)		Goura Chandra Sahoo	81935	5.00
6	30/13-14	3(d)	Sub-Try ,Chandabali	Kalandi Charan Sahoo	79478AEI	2,158.00
		3(e)		Nabaghana Sahoo	81387AEI	4,388.00
7	31/13-14	3(d)	Sub-Try ,Tihidi	Smt. Basanti Lata Dash	12303 AF	6,910.00
		3(f)		Smt. Banalata Behera	54076 SF	4,725.00
8	38/13-14	3(d)	District Treasury Cuttack	Dr. S.K. Mohapatra	504153	2,737.00
				B.K. Mohanty	524286	337.00
		3(e)		Smt. Mallika Nayak	3540AF	9,372.00
9	41/13-14	1(a)	Sub-Treasury, Kantabanji	Surendra Prasad Panda	90660	28,812.00
		1(b)		Sankar Patel	105810	6,960.00
10	66/13-14	1(a)(iii)	District Treasury Sambalpur	Sadananda Pradhan	510960	100.00
		1(a)(v)		M.M. Panigrahi	504697	3,828.00
		1(a)(vi)		Kishore Batra	407003	165.00
11	71/13-14	5(c)	Sub- Treasury,Jatani	Radhamohan Mahana	75093AEI	817.00
12	73/13-14	3(c)	District Treasury ,Jajpur	Sri Nilamani Singh	399752	300.00
13	81/13-14	2(d)	District Treasury ,Mayurbhanj, Baripada	S.K. Singh	92253AEI	220.00
14	82/13-14	4(e)	Sub-Treasury, Bahalada	Guiha Sahu	402965	1,095.00
15	83/13-14	4(g)	Sub-Treasury, Rairangpur	Smt. Fula Kumari Samal	393957	2,048.00
16	85/13-14	4(a)(3)	Dist. Treasury, Nayagarh	Smt. Sailabala Dei	502638	135.00

17	94/13-14	1(i)	Dist. Treasury, Gajapati, Parlakhmundi	Smt M.Varalu	66904	3,300.00
		1(ii)		Smt. Bhubaneswari Sahu	48925SCF	100.00
18	96/13-14	1(i)	Dist. Treasury, Ganjam, Chhatrapur	Panchani Behera	315014	652.00
19	97/13-14	3(f)	Spl. Treasury, Cuttack	Bibekananda Biswal	508941	2,000.00
20	98/13-14	2(c)	Sub-Treasury, Burla	A.C.Behera	521054	370.00
				Rabinarayan Behera	521133	65.00
21	100/13-14	1(i)	Dist. Treasury, Jagatsinghpur	Jagannath Patra	503772	754.00
Total						84,888.00

APPENDIX – III**(B) Excess payment due to delayed commencement of Reduced Pension**

Sl.No	I.R. No.	Para	Treasury	Pensioner	PPO No	Amount (₹)
1	04/13-14	3(b)	Sub-Treasury, Satyabadi	B.N. Nanda	72835AEI	1,279.00
				C. Padhi	388953	116.00
				D. Senapati	393437	1,563.00
				Smt. Sailabala Nayak	86936AEI	538.00
2	06/13-14	3(a)	Sub-Treasury, Balikuda	Sukdev Behera	88750 AEI	63,664.00
		3(b)		B.C Sahoo	367585	41.00
3	07/13-14	1(c)	Sub-Treasury, Kakatpur	Sri P.C. Nayak	383411	521.00
				Sri R.N. Kar	65880/AEI	4,840.00
				Sri C. Khuntia	393437,	300.00
				Sri N.K. Kandi	66716/AEI,	402.00
				Sri S.N. Dash	380936	6,646.00
				Sri G.K. Pradhan	387204	7,814.00
				Sri M.K.H. Baig	380909	960.00
				Sri S.C. Sahoo	387772	8,738.00
				Sri Samser Khan	382205	18,689.00
				Sri A.T. Khan	392284	3,260.00
				Sri B.B. Kar	118453	6,106.00
				Sri Pitabas Swain	378129	2,688.00
				Sri J.C. Chatoi	392505	6,044.00
				Sri G.C. Sahoo	383414	2,871.00
				Sri Gandharb Swain	506773	2,584.00
Sri B.D. Rout	50696/AEI	571.00				
Sri B.N. Rout	65661/AEI	464.00				
4	11/13-14	1(a)	Sub-Treasury, Mahanga	Sri K.C Behera	69787AEI	96.00
5	12/13-14	3(e)	Sub-Treasury, Rajkanika	Lachhman Das	61259AEI	21.00
6	13/13-14	2(c)	Sub-Treasury, Marsaghai	Sri Niranjan Patra	401065	23,800.00
				Sri Sudarsan Das	80534 AEI	798.00
				Sri B.K. Lenka	71233	459.00
7	14/13-14	1(i)	Sub-Treasury, Salipur	Purnananda Sahoo	82818	47.00
8	16/13-14	1a(i)	Sub-Treasury, Niali	K.C Swain	39048	1,777.00
		1a(ii)		Haladhar Majhi	384420	42.00
9	17/13-14	1(a)	Sub-Treasury,	Indramani Swain	73062AEI	4,381.00

			Tigiria			
10	22/13-14	1(a)	Sub-Try , Narasinghapur	P.K Sahoo	81384AEI	1,701.00
11	29/13-14	2(c)	Sub-Try , Basudevapur	Banamali Sahoo	250496/WB	11,322.00
		2(f)		Sri Maheswar Nayak	88596	625.00
				Sri R.K. Biswal	502313	248.00
				Sri Pravakar Rana	507339	4,386.00
				Sri Chaitanya Mallik	89607AEI	536.00
				Dibakar Mahalik	350185	32.00
12	30/13-14	3(b)	Sub-Try ,Chandabali	M.K Jena	250440/WB	17,850.00
		3(f)		Biswanath Das	404990	280.00
13	31/13-14	3(g)	Sub-Try ,Tihidi	Sri K.L. Panigrahi	504232	1,669.00
				Sk. Mushid	508038	280.00
				Sri P.K. Acharya	87042 AEI	153.00
				Sri Manmohan Das	88113 AEI	78.00
				Sri C.C. Maharana	504311	457.00
				Sri S.C Sahu,	77430 AEI	1,200.00
14	34/13-14	1(b)	Sub-Try ,Jaleswar	Tarun Kumar Parida	250478/WB	11,680.00
15	37/13-14	1(a)(i)	Sub- Treasury,Tusura	Subash Ch. Mishra	85014	3,429.00
16	38/13-14	3(g)	District Treasury , Cuttack	Smt. Kanta Roy	504034	7,517.00
				Sri B.K. Mohanty	391764	402.00
				Sri A.C. Dash	391301	231.00
				Sri Zainul Akhtar	87129 AEI	271.00
				Smt. Dipika Sen	89873 AEI	4,393.00
17	39/13-14	1(a)(iii)	District Treasury ,Bolangir	Arman Khan	402398	1,250.00
18	40/13-14	1(i)	Sub-Treasury, Rengali	BibhisnOram	504230	74.00
19	46/13-14	1(a)	Sub- Treasury,Rairakhal	Sri Narayan Pradhan	507208	1,318.00
				Sri Gopinath Sethi	508719	84.00
				Sri Daffeswar Jegat	504282	1,118.00
				Sri Pranabandhu Sahoo	506885	1,133.00
				Sri Kghangeswar Sahu	ID No. 942	1,133.00
				Sri Pabitra Badi	406236	59.00
				Sri Karunakar	504281	85.00

				Dhal		
				Sri Madan Mohan Khilari	383303	248.00
20	47/13-14	1(a)	Sub-Treasury, Anandpur	Santanu Ku Nandi	397078	1,140.00
				Niranjana Parida	91176	699.00
21	51/13-14	1(a)	Spl. Treasury, Panposh	Smt. Pratima Purohit	511634	327.00
				Smt. Nirabati Chhatar	84624	3,190.00
22	55/13-14	1(a)	District Treasury, Bargarh	Mahadev Das	510103	2,604.00
				Dayasagar Sahu	86593	192.00
23	65/13-14	1(d)	Sub-Treasury, Tangi	Harekrushna Samantray	508995	72,217.00
				Smt. Radhamani Dei	50926	754.00
24	66/13-14	1(a)(vii)	District Treasury, Sambalpur	Md. Akhtar	511493	1,764.00
		1(a)(viii)		G.Goswamy	510528	617.00
		1(a)(ix)		Rabindra Pruseth	404819	74.00
25	68/13-14	3(d)	District Treasury, Khurdha	P.C Mohanty	513817	456.00
26	69/13-14	3(e)	Spl. Treasury, Khurdha	Sadasiva Nath	83890/AEI	3,806.00
27	70/13-14	1(a)(vi)	Spl. Treasury, Berhampur	Pramod Ku Das	380945	8,083.00
28	71/13-14	5(b)	Sub-Treasury, Jatani	Dinabandhu Nayak	250464/WB	31,690.00
		5(e)		Umar Ali Khan	402384	1,128.00
				DurgaCh.Sahoo	77718 AEI	782.00
				Loknath Panda	91517 AEI	2,624.00
				Dusasan Rana	405231	2,814.00
29	74/13-14	3(c)	District Treasury, Balasore	Rohini Dulal Das	92284/AEI	159.00
				Balaram Sahoo	89599/AEI	1,621.00
				N.P Sahoo	512384	948.00
30	76/13-14	1(a)(i)	Sub-Treasury, Hindol	Dibakar Sahoo	78378	4,011.00
		1(a)(iii)		Basant Ku Pal	503677	140.00
31	78/13-14	1(a)(ii)	Sub-Treasury, Kantamal	Basant Ku Sahu	92169	76.00
32	81/13-14	2(e)	District Treasury, Mayurbhanj, Baripada	Hemendra Nath Behera	502226	1,079.00
		2(f)		Saibu Rana	250475/WB	12,499.00

33	82/13-14	4(c)	Sub-Treasury, Bahalada	Sri A.K. Dash	87372 AEI	102.00
				Sri Parua Murmu	84142	305.00
				Sri Laxmidhar Su	82252 AEI	1,408.00
				Sri S.C. Majhi	82065/AEI	311.00
				Sri K.C. Nayak	84766/AEI	679.00
				Smt Susama Kabi	94167 AEI	319.00
				Sri Panchu Majhi	392713	53.00
34	84/13-14	4(g)	Sub-Treasury, Karanjia	Trilochan Bhuyan	392341	1,875.00
35	85/13-14	1(a)(i)	Dist. Treasury, Nayagarh	Krutibasa Sahoo	89383/AEI	3,912.00
				Sribatsa Pradhan	78125/AEI	1,690.00
36	86/13-14	2(c)	Dist. Treasury, Jharsuguda	Barbara Soreng	514234	834.00
				S.C Sahoo	93960/AEI	4,653.00
37	93/13-14	2(i)	Dist. Treasury, Bhadrak	B.C Biswal	514967	100.00
		2(p)		B.C. Behera	514856	4,093.00
				K.C Nath	91834/AEI	7,843.00
				Maheswar Rout	512278	998.00
38	94/13-14	1(iii)	Dist. Treasury, Gajapati, Parlakhamundi	Surya Narayan Padhi	510560	500.00
39	99/13-14	1(i)	Dist. Treasury, Puri	Smt. Padmini Dash	515740	2,062.00
40	100/13-14	1(ii)	Dist. Treasury, Jagatsinghpur	Rasananda Nanda	518174	1,023.00
		1(iii)		Pravakar Bastia	518703	361.00
		1(iv)		Dinabandhu Mallik	517539	684.00
		1(v)		B.C Mohapatra	518703	192.00
Total						4,36,853.00

APPENDIX – III

(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 (₹)
1.	07/13-14	1(a)	Sub-Try ,Kakatpur	Smt Sanjulata Barik	49498 SF	16,273.00
2.	29/13-14	2(e)	Sub-Try ,Basudevpur	Smt Rabirani Mandla	11180 AF	2,303.00
3.	39/13-14	1(a)(iv)	District Treasury ,Bolangir	Smt Damini Nanda	339092	2,451.00
4.	65/13-14	1(c)	Sub-Treasury,Tangi	Smt Binapani Mansingh	13413 AF	57,298.00
Total						78,325.00

APPENDIX – III**(D) Excess payment of Pension due to miscellaneous reasons**

Sl. No	I.R No.	Paras	Treasury	Pensioner	PPO No.	Amount (₹)	Remarks
1	03/13-14	3(i)	Sub-Treasury, Pipili	B.K.Prusty	398233	1,740.00	Less adjustmnt of Prov Pension
2	04/13-14	3(a)	Sub-Treasury, Satyabadi	Smt. Malati Sahoo	14076/AF	1,178.00	-do-
		3(c)	Sub-Treasury, Satyabadi	Miss Tapaswini Martha	52336/SF	148.00	Due to payment of Family Pension beyond 25 years
3	07/13-14	1(b)	Sub-Treasury, Kakatpur	G.N. Sahoo	86275/A EI	4,643.00	Less adjustment of Prov Pension
4	08/13-14	2(a)	Sub-Treasury, Tirtol	Smt. Sanjukta Mallik	50446	13,230.00	-do-
5	12/13-14	3(b)	Sub-Treasury, Rajkanika	Maheswar Parida	329040	2,718.00	Non acountal of commuted portion while making payment of reduced Pension
		3(c)	Sub-Treasury, Rajkanika	Smt. Sachilata Rout	102330/F	88.00	Incorrect consolidation of Pension
6	13/13-14	2(a)	Sub-Treasury, Marsaghai	Rabindranath Das	72003AE I	8,856.00	Incorrect adjustment of differential CVP
7	14/13-14	1(ii)	Sub-Treasury, Salipur	Raghunath Satpathy	82974	2,198.00	Payment of Addl Pension before due date
8	28/13-14	2	Sub-Try ,Nilagiri	S.K. Das	107678	89.00	Incorrect revision of Pension
9	29/13-14	2(d)	Sub-Try ,Basudevpur	Upendra Behera	13546AF	5,476.00	Excess payment of DR on Pension
10	30/13-	3(c)	Sub-Try	Smt Laxmi	27883 SF	2,562.00	Excess

	14		,Chandabali	Rath			payment of Addl Pension
11	31/13-14	3(e)	Sub-Try ,Tihidi	P.K Mishra	82452AE I	39.00	Excess payment of DR on Pension
12	32/13-14	2(b)	Sub-Try ,Basta	Jatindranath Pradhan	504849	180.00	Less adjustment of Provisional Pension
13	33/13-14	1(a)(i)	Dist-Try ,Nuapada	Kirti Chandra Tripathy	502612	90.00	Non-adjustment of Provisional Pension
14	34/13-14	1(c)	Sub-Try ,Jaleswar	Debendranath Bhuyan	315303	555.00	Due to wrong date of restoration of commuted Portion
15	35/13-14	1(i)	Sub-Treasury, Patnagarh	Sudarshan Khamari	508803	108,765.00	Non-adjustment of Provisional Pension
16	36/13-14	3(b)	Sub-Treasury, Bhoga rai	Radhashyam Patro	GPO No. 7749 of 10/11	3,000.00	Less adjustment of Provisional Pension
17	38/13-14	3(f)	District Treasury , Cuttack	Binaya Prasad Das	PPO No. 343270, FPPO No.10438 AF	1,751.00	Wrong consolidation of Pension
18	39/13-14	1(a)(i)	District Treasury ,Bolangir	Krushna Chandra Barlenda	91077/A EI	95,000.00	Non-adjustment of Provisional Pension
		1(a)(ii)		Sevak Mishra	506209	400.00	Less adjustment of Provisional Pension
19	46/13-14	1(b)	Sub-Treasury, Rairak hal	Sukumari Pradhan	467038/F	1,225.00	Non adjustment of TI
20	51/13-14	1(a)	Spl. Treasury, Panposh	Padmalochan Sahoo	88693/A EI	10,860.00	Wrong calculation of Provisional Pension
21	55/13-14	1(b)	District Treasury	Achyutenanda Acharya	511560	9,336.00	Incorrect deduction of

			,Bargarh				Provisional Pension
22	57/13-14	1(a)	Spl. Treasury, Bhubaneswar-I	Maheswar mahal	502566	13,519.00	-do -
				Keshab Ch. Swain	510618	16,424.00	-do-
23	60/13-14	3(e)	Sub-Treasury, M.Rampur	B.S Patro, S/o Late Subhasini Nanda	501351/F	50.00	Incorrect consolidation of revised Pension
24	66/13-14	1(a)(i)	District Treasury, Sambalpur	Biswanath Sahu	510763	79,206.00	Incorrect adjustment of provisional Gratuity
		1(a)(iv)	-do-	I.C Behera	507967	540.00	Wrong consolidation of Provisional Pension
			-do-	R.S Patnaik	507861	6,582.00	-do-
			-do-	S. Pujhari	406202	600.00	-do-
		1(a)(ii)	-do-	Nabakrishna Moharana	510285	3,504.00	Due to double drawal of TI
		1(a)(x)	-do-	Rabinarayan Panda	406132	1,050.00	Drawal of TI at higher rate
25	69/13-14	3(f)	Spl. Treasury, Khurdha	Smt. Sarojini Mohapatra	14830 AF	4,244.00	Due to non-deduction of recoverable amount
26	70/13-14	1(a)(i)	Spl. Treasury, Berhampur	Kamraj Jena	516734	7,785.00	Less deduction of Provisional Pension
		1(a)(ii)	-do-	Ramakanta Pattanaik	109502	11,424.00	Early restoration of commuted portion
		1(a)(iii)	-do-	Rabi Kumar Satpathy	103610	3,858.00	Wrong consolidation of revised n
		1(a)(iv)	-do-	Banamali Sethi	108982	152.00	Irregular restoration of commuted portion
		1(a)(v)	-do-	Gouri Prasad Swain	394789	10,000.00	Less deduction of Provisional Pension
		1(a)(vii)	-do-	R.K. Reddy	513589	4,618.00	Non deduction of commuted portion
		1(a)(vii)	-do-	A. Bhaskar Behera	399904	3,489.00	Less deduction of

							Provisional Pension
		1(a)(ix)	-do-	Hema Chandra Padhy	79834	467.00	Less deduction of commuted portion
27	71/13-14	5(d)	Sub-Treasury, Jatani	Basudev Mangaraj	76808/A EI	2,060.00	Incorrect adjustment of Provisional Pension
28	72/13-14	3(e)	Spl. Treasury, Jajpur Road	Smt. Rangalata Jena	53186/SF	215.00	Excess payment of LTA Pension
29	73/13-14	3(d)	District Treasury, Jajpur	Dr. M.M Samal	501783	8,013.00	Non adjustment of provisional TI
		3(e)	-do-	Smt. Ahalya Das	711SF	5,334.00	Irregular payment of addl Pension
30	76/13-14	1(a)	District Treasury, Angul	Smt. Ujala Divya	11399/SF	2,058.00	Irregular payment of addl Pension
31	77/13-14	1(a)(ii)	Sub-Treasury, Hindol	Prasanna Ku Sahu	406878	201.00	Non adjustment of correct amount of Provisional Pension
		1(a)(iv)	-do-	Smt. Pakili Naik	17156 SF	6,930.00	Irregular payment of addl Pension
32	78/13-14	1(a)(ii)	Sub-Treasury, Kantamal	Somanath Pradhan	396066	35,595.00	Non deduction of commuted Pension
33	83/13-14	4(e)	Sub-Treasury, Rairangpur	Smt. Padmarati Behera	65859/A EI	9,370.00	Less deduction of Provisional Pension
		4(i)	-do-	Byasadeva Sethu	513595	3,960.00	Irregular deduction of income tax from gross provisional Pension
34	84/13-14	4(h)	Sub-Treasury, Karanjia	Smt. Jamuna Naik	46650/SF	18,547.00	Excess payment of LTA Pension
		4(i)	-do-	Smt. Sagarika Ho	515109	280.00	Less adjustment of provisional Family

							Pension
35	85/13-14	1(a)(2)	Dist. Treasury, Nayagarh	Smt. Bhanumati Moharana	62177/A EI	6,590.00	Double payment in 08/2013
		1(a)(4)	-do-	Narayan Jena	501061	120.00	Less deduction of Provisional Pension
36	86/13-14	2(b)	Dist. Treasury, Jharsuguda	Digambar Pradhan	406826	15,120.00	Less adjustment of Provisional Pension
37	88/13-14	2(f)	Dist. Treasury, Deogarh	Late S.C Naik	105923	1,214.00	Excess payment of LTA Pension
		2(g)	-do -	(Name not furnished)	88926/A EI	12,448.00	Non-adjustment of recoverable amount from GPO
					GPO No 7532 of 11/2012		
38	90/13-14	2(f)	Dist. Treasury, Sundargarh	John Minz	404283	12,435.00	Less adjustment of Provisional Pension
		2(g)	-do-	Sachindra Bukhra	507587	29,297.00	Non-adjustment of recoverable amount
		2(k)	-do-	Khetramani Tanty	508141	15,074.00	Less adjustment of Provisional Pension
39	93/13-14	2(h)	District Treasury, Bhadrak	B.B Dash	516489	2,067.00	Less adjustment of Provisional Pension
		2(j)	-do-	Smt. Namita Sahoo	513735	3,836.00	-do-
		2(k)	-do-	B.C Barik	514493	14,302.00	-do-
		2(l)	-do-	A.K. Biswal	94126/A EI	2,340.00	-do-
40	97/13-14	3(e)	Special Treasury, Cuttack	Smt. Charubala Samal	54293S(F)	20,037.00	Non adjustment of commuted amount of Pension
		3(g)	-do-	Nabaghana Samal	360443	2,046.00	Less adjustment of Provisional

							Pension
		3(h)	-do-	Bhaskar Charan Lenka	405835	122.00	-do-
Total						6,71,250.00	

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

Sl.No.	I.R No.	Treasury	Para	Unused/Damaged Stamps (in `)	Huge retention of stamps (`)
1.	33/13-14	District Treasury ,Nuapada	2	28,000.00	15,30,67,551.50
2.	38/13-14	District Treasury ,Cuttack	5	30,42,916.00	65,69,11,231.00
3.	39/13-14	District Treasury ,Bolangir	2	29,76,598.00	18,01,68,162.00
4.	42/13-14	District Treasury ,Koraput	4	70,140.00	10,17,10,562.00
5.	45/13-14	District Treasury ,Keonjhar	1	58,28,841.00	38,51,69,395.00
6.	50/13-14	District Treasury ,Nawarangpur	3	65,494.00	4,00,51,471.00
7.	51/13-14	Spl. Treasury,Panposh	2	1,73,39,660.00	21,89,30,643.00
8.	52/13-14	District Treasury ,Malkangiri	2	19,600.00	6,87,01,769.00
9.	55/13-14	District Treasury ,Bargarh	2	1,75,60,838.00	41,56,35,612.00
10.	66/13-14	District Treasury ,Sambalpur	2	79,05,333.00	17,61,40,086.00
11.	67/13-14	District Treasury ,Sonepur	1	7,03,384.00	8,19,07,679.00
12.	68/13-14	District Treasury ,Khurdha	7	7,29,57,898.00	1,72,49,53,893.00
13.	69/13-14	Spl. Treasury,Khurdha	8	91,28,966.00	15,54,31,728.00
14.	70/13-14	Spl. Treasury,Berhampur	2	58,60,740.00	41,80,78,014.00
15.	72/13-14	Spl. Treasury, Jajpur Road	11	9,41,004.00	10,97,67,012.00
16.	73/13-14	District Treasury ,Jajpur	10	62,000.00	23,89,14,026.00
17.	74/13-14	District Treasury ,Balasore	11	1,28,57,940.00	83,48,46,251.00
18.	75/13-14	District Treasury ,Dhenkanal	2	10,59,579.00	9,31,00,841.00
19.	76/13-14	District Treasury ,Angul	2	46,36,360.00	36,62,26,320.00
20.	79/13-14	District Treasury ,Boudh	2	7,100.00	5,92,27,501.00
21.	80/13-14	District Treasury ,Kandhamal	2	7,48,691.00	1,70,13,435.00
22.	81/13-14	District Treasury ,Mayurbhanj, Baripada	9	1,27,662.00	37,62,90,779.00
23.	85/13-14	Dist. Treasury, Nayagarh	2	62,68,172.30	19,02,07,153.50
24.	86/13-14	Dist. Treasury,Jharsuguda	9	45,68,249.00	21,03,75,240.43

25.	88/13-14	Dist. Treasury, Deogarh	8	550.55	6,70,45,688.55
26.	89/13-14	Dist. Treasury, Kalahandi, Bhawanipatna	2	1,45,483.85	19,27,80,852.85
27.	90/13-14	Dist. Treasury, Sundargarh	8	39,31,933.68	21,21,19,582.68
28.	91/13-14	Dist. Treasury, Rayagada	1	17,76,780.00	28,26,61,518.90
29.	92/13-14	Spl. Treasury, Jeypore	2	22,70,149.00	8,02,33,699.65
30.	93/13-14	Dist. Treasury, Bhadrak	9	11,13,536.52	36,68,28,729.30
31.	94/13-14	Dist. Treasury, Gajapati, Parlakhmundi	2	27,70,495.00	6,98,16,294.95
32.	95/13-14	Dist. Treasury, Kendrapara	7	9,200.00	20,94,26,609.60
33.	96/13-14	Dist. Treasury, Ganjam, Chhatrapur	2	26,56,110.00	19,09,11,517.90
34.	97/13-14	Spl. Treasury, Cuttack	10	5,63,915.00	3,66,50,796.25
35.	99/13-14	Dist. Treasury, Puri	2	1,27,91,321.07	32,45,27,269.92
36.	100/13-14	Dist. Treasury, Jagatsinghpur	2	12,41,912.00	17,25,32,310.10
Total				164,636,846.97	6,872,762,037.08

APPENDIX – V

Unspent balances under the Schemes which were defunct for more than three full financial years as on 01.04.2013.

Sl.No.	Name of Try/ Sub- Try	Name of the Administrator	Name/Nos of Scheme	Unspent balance in `
1.	Pipili	B.D.O. Delanga	28	4,64,012.73
2.	Satyabadi	B.D.O. Kanas	22	27,85,645.60
		B.D.O. Satyabadi	N.A	3,35,744.81
3.	Khallikote	B.D.O. Khallikote	12	88,042.95
4.	Purusottampur	B.D.O. Purusottampur	8	23,920.97
5.	Buguda	B.D.O. Buguda	5	16,01,382.86
		E.O.NAC. Buguda	6	42,69,055.94
6.	Kakatpur	B.D.O. Kakatpur	8	1,77,644.76
		B.D.O. Astarang	16	4,58,125.55
7.	Balikuda	B.D.O. Balikuda	3	21,846.62
		B.D.O. Nuagaon	3	3,24,043.47
8.	Tirtol	B.D.O. Tirtol	51	1,48,394.59
9.	Hinjilikut	E.O.NAC. Hinjilikut	8	6,87,522.67
		B.D.O. Kukudakhandi	16	6,53,947.14
10.	Chikiti	E.O.NAC. Chikiti	1	0.89
		B.D.O. Chikiti	11	3,41,354.98
11.	Salipur	B.D.O. Salipur	2	51,654.59
		B.D.O. Nischintakoili	6	3,86,494.88
12.	Banki	H.M S.T School, Banki	3	38.55
		B.D.O. Banki	8	88,266.13
13.	Niali	B.D.O. Kantapada	5	18,986.67
		B.D.O. Niali	96	4,78,681.84
14.	Tigiria	B.D.O. Tigiria	12	85,532.38
15.	Binjharpur	B.D.O. Binjharpur	5	30,06,705.00
16.	Sukinda	B.D.O. Sukinda	29	56,32,626.08
17.	Marshaghai	B.D.O. Marshaghai	43	10,60,406.28
		B.D.O. Garadpur	6	4,30,291.00
		B.D.O. Mahakalapada	20	13,63,464.56
18.	Rajkanika	B.D.O. Rajkanika	NA	21,846.62
		H.M, R.N High School, Rajkanika	3	2,52,216.97
19.	Rajnagar	B.D.O. Rajnagar	19	8,88,955.32
20.	Narasinghpur	H.M, Govt Girls' High School, Narasinghpur	3	994.90
21.	Baramba	B.D.O. Baramba	37	4,75,380.04
22.	Dasapalla	B.D.O. Gania	14	7,91,533.52
23.	Athagarh	B.D.O. Athagarh	7	53,767.46
24.	Sohela	B.D.O. Bijepur	19	90,358.48

25.	Attabira	B.D.O. Attabira.	11	4,60,711.85
26.	Ranapur	B.D.O. Ranapur.	15	1,27,920.44
27.	Tihidi	B.D.O. Tihidi.	8	1,88,832.00
		H.M, R.N High School, Dolasahi.	5	1,660.39
28.	Chandabali	B.D.O. Chandbalil.	13	9,86,559.47
29.	Basudevpur	B.D.O. Basudevpur	19	1,65,799.10
30.	Nilagiri	B.D.O. Nilagiri	7	12,236.90
31.	Basta	B.D.O. Basta	9	73,662.80
		B.D.O. Baliapala	6	1,56,644.89
32.	Nuapada	PD, watershed / ASCO, Nuapada	2	18,888.00
		DRDA, Nuapada	1	1,00,000.00
		E.O, Zilla Parishad, Nuapada.	6	2,04,603.00
33.	Kotpad	E.O, N.A.C,Kotpad	2	6,64,802.00
		B.D.O. Kotpad	4	10,08,340.14
34.	Koraput	B.D.O. Koraput	4	3,92,746.84
		E.O, N.A.C, Koraput	3	9,00,292.00
		B.D.O. Nandapur	3	1,73,373.10
		P.D DRDA, Koraput	6	66,28,794.00
35.	Patnagarh	B.D.O. Belpara	61	1,84,088.44
		B.D.O. Patnagarh	31	3,03,964.11
36.	Cuttack	E.O Zilla Parishad, Cuttack	9	52,67,203.00
		H.M, Practicing G.G High School, CTC.	12	1,55,488.11
		Principal, R.I.A.S.E, Cuttack.	6	13,144.67
		H.M Ravenshaw Collegiate School,CTC	1	1,06,550.00
		P.D, Watershed, CTC(SCO)	9	3,52,596.00
		P.D, DRDA, CTC.	3	2,06,690.55
37.	Tusra	B.D.O. Deogaon	4	1.30
		B.D.O. Gudvella	6	9,150.84
38.	Rengali	B.D.O. Rengali	11	1,38,815.24
		H.M,N.R High School,Rengali	3	15,434.10
39.	Kantabanji	B.D.O. Tureikela	6	21,993.07
40.	Bolangir	B.D.O. Bolangir	42	8,09,434.11
		P.D DRDA, Bolangir	5	6,39,610.32
41.	Rairakhol	B.D.O, Rairakhol.	9	(-) 42,098.22
		B.D.O, Naktideuli	16	2,30,550.28
42.	Keonjhar	B.D.O, Bansapal, Keonjhar.	5	1,05,473.92
		DRDA, Keonjhar.	10	5,59,109.06
43.	Dabugaon	B.D.O, Dabugaon	47	2,62,092.05
44.	Nabarangpur	P.D, DRDA, Nabarangpur	1	280.00
		P.A, ITDA, Nabarangpur	24	1,73,62,327.00
45.	Panposh	P.A, ITDA, Panposh, Rourkela	Unclassified	51,24,318.91
46.	Junagarh	B.D.O, Junagarh	38	2,40,724.24
		B.D.O, Kalampur	4	589.55

47.	T. Rampur	B.D.O, Thuamul Rampur	57	22,74,536.08
48.	Spl. Try No-I, BBSR.	Head Mistress, Govt. Girls' High School, Unit-6, BBSR.	3	9,428.06
		Commissioner of Endowment, Odisha, BBSR.	2	41,64,546.51
		Director of Family Welfare, BBSR.	2	2,82,450.00
		Director of Soil Conservation, BBSR.	2	4,09,211.00
		HM, Govt. High School, Unit-I, BBSR	Unclassified	11,977.88
		B.D.O, Balianta	9	18,355.83
		B.D.O, Balipatna	5	20,72,539.14
49.	Bargarh	E.O, Zilla Parishad, Bargarh	Un classified	4,51,354.00
50.	Balimela	B.D.O, Khairput, Malkangir	15	4,09,277.60
51.	Jaipatna	B.D.O, Jaipatna	11	8,62,250.00
52.	Malkangiri	Project Director, DRDA, Malkangiri	1	4,50,000.00
		B.D.O, Malkangiri	6	8,24,597.52
53.	M. Rampur	B.D.O, Narla	17	33,097.86
		B.D.O, Karlamunda	50	3,10,719.74
54.	Kesinga	B.D.O, Kesinga	6	33,736.95
		E.O, NAC, Kesinga	1	2,25,000.00
55.	Bisam Cuttack	B.D.O, Muniguda	15	3,08,930.65
		B.D.O, Chandrapur	13	12,97,209.91
56.	Kasipur	B.D.O, Kasipur	22	98,420.06
57.	Jatni	E.O, Jatni municipality	2	2,08,800.00
58.	Dist.Try Khurda	Secy, State Council of Science & technology	6	11,06,714.25
		Registrar. Odisha Council of Medical Registration, BBSR.	1	28,49,619.92
		Registrar-cum-Secy. Odisha Pharmacy Council, BBSR.	1	1,26,015.55
		Chairman, Odisha Nurses & Midwives Exam. Board.	1	21,07,697.44
		Chairman, Odisha Nurses & Midwives Council.	NA	45,34,199.41
59.	Spl. Try Khurda	P.D, DRDA, Khurda.	47	16,10,23,272.00
		E.O, Zilla Parishad, Khurda.	6	11,25,790.00
		B.D.O, Khurda.	11	1,53,928.80
		B.D.O, Begunia.	4	28,27,551.42
		A.S.C.O, Khurda.	6	43,093.00
60.	Spl. Try Berhampur	Principal, Khallikote Auto College, Berhampur. Ganjam.	Unclassified	21,69,213.00
		P.D, Rushikulya CADA, Berhampur.	1	1,25,000.00
61.	Sonepur	PD, DRDA, Sonepur	4	8,45,988.00

62.	Tangi	B.D.O, Tangi.Khurda	1	4,499.67
		B.D.O, Chilika.	5	12,018.53
63.	Padampur	B.D.O, Padampur.	6	1,54,437.24
		B.D.O, Gudari.	4	58,884.00
64.	Angul	E.O, Zilla Parishad, Angul.	5	19,75,226.00
		BDO, Angul	20	5,17,566.89
65.	Dhenkanal	BDO, Dhenkanal	7	3,25,997.97
		BDO, Odapada, Dhenkanal.	5	381.89
		EO, Zilla Parishad, Dhenkanal.	Unclassified	84,389.00
		PD, DRDA, Dhenkanal.	7	1,84,608.58
66.	Spl.Try Jajpur Road.	EO, Vyasagar Municipality	1	21,383.84
		BDO, Korai	Unclassified	40,49,105.99
		BDO, Danagadi	8	4,13,509.00
67.	Balasore	B.D.O, Remuna.	11	38,44,403.92
		B.D.O.Sadar, Balasore.	5	16,515.22
68.	Jajpur	B.D.O.Jajpur.	6	45,78,584.53
		EO, Zilla Parishad,Jajpur.	1	30,25,153.00
69.	Hindol	B.D.O, Hindol	32	1,24,416.83
70.	Phulbani	E.O, Zilla Parishad, Kandhamal, Phulbani.	1	7,10,352.00
		PD, DRDA, Kandhamal, Phulbani.	7	2,57,074.95
71.	Boudh	E.O, NAC Boudh.	1	2,12,010.00
72.	Bahalda	B.D.O, Bahalda.	4	7,30,300.84
		B.D.O, Tiring.	2	68,000.00
73.	Rairangpur	B.D.O, Rairangpur.	11	4,22,911.31
74.	Karanjia	PA, ITDA, Karanjia,	Unclassified	37,11,119.95
		B.D.O, Saharpada.	6	70,928.40
75.	Mayurbhanj	PD,DRDA, Baripada.	6	18,55,386.00
		E.O, Zilla Parishad, Mayurbhanj.	3	77,38,008.00
		B.D.O, Baripada.	1	4,079.98
76.	Jeypore	BDO, Baipariguda	4	1,40,606.49
		BDO, Jeypore	5	21,632.52
		PA, ITDA, Jeypore	unclassified	1,99,276.68
77.	Rayagada	PD,DRDA,Rayagada	1	1,42,664.00
		EO, Zilla Parishad, Rayagada	7	9,00,172.00
		BDO, Rayagada	1	8,26,004.35
		BDO, Kalyansinghpur	24	35,90,166.33
		PA, ITDA, Rayagada	4	1,850,829.10
78.	Sundergarh	BDO, Sadar, Sundergarh	34	8,58,462.64
		BDO,Tangarpali	6	5,55,229.10
		PA, ITDA, Sundergarh	5	41,55,747.87
		EO, Sundergarh Municipality	4	79,000.76
		PD,DRDA,Sundergarh	4	30,80,388.00
		Collector, Sundergarh	NA	14,20,203.25
79.	Kendrapara	BDO, Kendrapara	41	5,37,577.69

		BDO, Derabish	1	4,76,035.79
		EO, Kendrapara Municipality	1	2,531.31
		PD, DRDA, Kendrapara	4	15,04,060.00
		EO, Zilla Parishad, Kendrapara	17	28,56,362.00
80.	Gajapati	PD, DRDA, Gajapati	2	52,600.00
		ITDA, Paralakhemundi	4	7,82,534.00
		BDO, Paralakhemundi	2	5,823.71
		ASCO, Paralakhemundi	5	3,58,702.00
81.	Bhadrak	BDO, Bhadrak	1	16,434.34
		BDO, Bonth	14	3,79,330.23
		EO, Bhadrak Municipality	1	22,382.00
		Principal Bhadrak(Auto) College	2	24,12,476.00
		HM, GGHS, Agarpada.	3	5,637.11
82.	Burla	E.O, NAC Hirakud	1	1,92,000.00
83.	Puri	PD, DRDA, Puri.	7	4,66,159.12
		EO, Zilla Parishad, Puri	1	19,761.00
84.	Jagatsinghpur	PD, DRDA, Jagatsinghpur.	3	35,65,560.00
		EO, Zilla Parishad, Jagatsinghpur	3	40,899.00
		B.D.O, Biridi	7	29,298.10
		B.D.O, Jagatsinghpur.	15	1,658.57
85.	Ganjam	B.D.O, Chatrapur	7	10,35,024.54
		EO, Zilla Parishad, Ganjam, Chatrapur.	3	26,12,540.00
		PD, DRDA, Ganjam, Chatrapur.	8	59,92,999.30
86.	Cuttack	BDO, Barang	20	10,99,346.01
		PD, CADA Division, Cuttack	9	19,49,455.21
		Pr.SCBMCH, Cuttack	1	29,25,407.00
		Pr. BOSE College, Cuttack	4	25,702.90
87.	Kalahandi	B.D.O, Bhawanipatna	3	6,675.94
		PD, DRDA, Bhawanipatna	6	11,47,723.65
88.	Deogarh	B.D.O, Tileibani	35	3,73,061.29
		B.D.O, Reamal	37	43,982.31
		B.D.O, Barkote	15	6,94,028.71
89.	Jharsuguda	B.D.O, Jharsuguda	13	5,16,190.45
		B.D.O, Kolabira	16	2,30,412.64
		EO, Jharsuguda Municipality	1	63,96,656.00
		EO, Brajarajnagar Municipality	1	19,35,035.85
90.	Nayagarh	BDO, Odagaon, Nayagarh	14	1,37,526.77
		PD, DRDA, Nayagarh	1	44,877.00
		EO, Zilla Parishad, Nayagarh	Unclassified	7,45,357.00
Total		196	1954	36,03,18,268.11

APPENDIX – VI**Safety Certificate not obtained**

Sl.No.	I.R No.	Paras	Dist Try/Spl Try
1.	15/13-14	6(b)	Sub-Try ,Banki
2.	17/13-14	2(d)	Sub-Try ,Tigiria
3.	21/13-14	1(e)	Sub-Try ,Baramba
4.	22/13-14	2(b)	Sub-Try ,Narasinghapur
5.	24/13-14	2(ii)	Sub-Try ,AthaSgarh
6.	25/13-14	2(i)	Sub-Try ,Ranpur
7.	35/13-14	2(ii)	Sub-Treasury, Patnagarh
8.	41/13-14	2(ii)	Sub-Treasury,Kantabanji
9.	45/13-14	1(iv)	District Treasury ,Keonjhar
10.	46/13-14	2(2)	Sub-Treasury,Rairakhal
11.	47/13-14	2(a)	Sub-Treasury,Anandpur
12.	86/13-14	9(a)	Dist. Treasury,Jharsuguda
13.	88/13-14	8(c)	Dist. Treasury, Deogarh

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

Sl.No.	I.R No.	Paras	Dist Try/Spl Try
1.	33/13-14	5	District Treasury ,Nuapada
2.	38/13-14	6	District Treasury , Cuttack
3.	39/13-14	7	District Treasury ,Bolangir
4.	45/13-14	5	District Treasury ,Keonjhar
5.	50/13-14	4	District Treasury ,Nawarangpur
6.	51/13-14	6	Spl. Treasury,Panposh
7.	52/13-14	3	District Treasury ,Malkangiri
8.	55/13-14	6	District Treasury ,Bargarh
9.	57/13-14	4	Spl. Treasury, Bhubaneswar-I
10.	66/13-14	6	District Treasury ,Sambalpur
11.	67/13-14	4	District Treasury ,Sonepur
12.	68/13-14	8	District Treasury ,Khurdha
13.	69/13-14	9	Spl. Treasury,Khurdha
14.	70/13-14	5	Spl. Treasury,Berhampur
15.	73/13-14	9	District Treasury ,Jajpur
16.	75/13-14	5	District Treasury ,Dhenkanal
17.	76/13-14	7	District Treasury ,Angul
18.	78/13-14	5	Sub-Treasury,Kantamal
19.	80/13-14	5	District Treasury ,Kandhamal
20.	81/13-14	7	District Treasury ,Mayurbhanj, Baripada
21.	85/13-14	5	Dist. Treasury, Nayagarh
22.	86/13-14	7	Dist. Treasury,Jharsuguda
23.	88/13-14	7	Dist. Treasury, Deogarh
24.	89/13-14	8	Dist. Treasury, Kalahandi, Bhawanipatna
25.	90/13-14	6	Dist. Treasury, Sundargarh
26.	91/13-14	4	Dist. Treasury, Rayagada
27.	92/13-14	5	Spl. Treasury, Jeypore
28.	93/13-14	7	Dist. Treasury, Bhadrak
29.	94/13-14	5	Dist. Treasury, Gajapati, Parlakhamundi
30.	96/13-14	5	Dist. Treasury, Ganjam, Chhatrapur
31.	97/13-14	9	Spl. Treasury, Cuttack
32.	99/13-14	5	Dist. Treasury, Puri
33.	100/13-14	5	Dist. Treasury, Jagatsinghpur

APPENDIX – VIII**Non-verification with Court Extracts**

Sl.No.	LR No.	Paras	Dist Try/Spl Treasury/Sub-Treasury
1.	2/13-14	5(b)	Sub-Try ,Purusottampur
2.	27/13-14	3(v)	Sub-Try ,Sohela
3.	39/13-14	4(C)	District Treasury ,Bolangir
4.	45/13-14	3(f)	District Treasury ,Keonjhar
5.	66/13-14	4(c)	District Treasury ,Sambalpur
6.	72/13-14	12(d)	Spl. Treasury, Jajpur Road
7.	73/13-14	11(b)	District Treasury ,Jajpur
8.	75/13-14	4(b)	District Treasury ,Dhenkanal
9.	76/13-14	4(c)	District Treasury ,Angul
10.	77/13-14	4(c)	Sub-Treasury,Hindol
11.	78/13-14	3(b)	Sub-Treasury,Kantamal
12.	79/13-14	4(c)	District Treasury ,Boudh
13.	80/13-14	4(b)	District Treasury ,Kandhamal
14.	85/13-14	4(b)	Dist. Treasury, Nayagarh
15.	94/13-14	4(c)	Dist. Treasury, Gajapati, Parlakhamundi
16.	96/13-14	4(b)	Dist. Treasury, Ganjam, Chhatrapur

APPENDIX – IX**Non-verification of Valuables**

Sl.No.	I.R No.	Paras	Dist Try/Spl Try
1.	15/13-14	6(e)	Sub-Try ,Banki
2.	22/13-14	2(e)	Sub-Try ,Narasinghapur
3.	24/13-14	2(vii)	Sub-Try ,Athagarh
4.	28/13-14	3(d)	Sub-Try ,Nilagiri
5.	34/13-14	3(d)	Sub-Try ,Jaleswar
6.	35/13-14	2(iv)	Sub-Treasury, Patnagarh
7.	38/13-14	5(f)	District Treasury , Cuttack
8.	39/13-14	2(b)	District Treasury ,Bolangir
9.	41/13-14	2(iii)	Sub-Treasury,Kantabanji
10.	42/13-14	4(d)	District Treasury ,Koraput
11.	44/13-14	7(f)	Sub-Treasury,Borigumma
12.	45/13-14	1(v)	District Treasury ,Keonjhar
13.	47/13-14	2(c)	Sub-Treasury,Anandpur
14.	48/13-14	1(d)	Sub-Treasury,Barbil
15.	50/13-14	3(d)	District Treasury ,Nawarangpur
16.	51/13-14	2(c)	Spl. Treasury,Panposh
17.	52/13-14	2(e)	District Treasury ,Malkangiri
18.	62/13-14	3(c)	Sub-Treasury,Bisam Cuttack
19.	67/13-14	1(c)	District Treasury ,Sonepur
20.	68/13-14	7(d)	District Treasury ,Khurdha
21.	69/13-14	8(e)	Spl. Treasury,Khurdha
22.	72/13-14	11(e)	Spl. Treasury, Jajpur Road
23.	75/13-14	2(d)	District Treasury ,Dhenkanal
24.	76/13-14	2(c)	District Treasury ,Angul
25.	77/13-14	2(c)	Sub-Treasury,Hindol
26.	78/13-14	2(f)	District Treasury ,Boudha
27.	80/13-14	2(c)	District Treasury ,Kandhamal
28.	81/13-14	9(g)	District Treasury ,Mayurbhanj, Baripada
29.	83/13-14	7(d)	Sub-Treasury,Rairangpur
30.	84/13-14	5(d)	Sub-Treasury,Karanjia
31.	85/13-14	2(c)	Dist. Treasury, Nayagarh
32.	86/13-14	9(f)	Dist. Treasury,Jharsuguda
33.	88/13-14	8(f)	Dist. Treasury, Deogarh
34.	89/13-14	2(b)	Dist. Treasury, Kalahandi, Bhawanipatna
35.	90/13-14	8(e)	Dist. Treasury, Sundargarh
36.	91/13-14	1(b)	Dist. Treasury, Rayagada
37.	92/13-14	2(c)	Spl. Treasury, Jeypore
38.	93/13-14	9(d)	Dist. Treasury, Bhadrak
39.	94/13-14	2(b)	Dist. Treasury, Gajapati, Parlakhamundi
40.	95/13-14	7(c)	Dist. Treasury, Kendrapara
41.	96/13-14	2(b)	Dist. Treasury, Ganjam, Chhatrapur
42.	97/13-14	10(b)	Spl. Treasury, Cuttack
43.	99/13-14	2(b)	Dist. Treasury, Puri
44.	100/13-14	2(b)	Dist. Treasury, Jagatsinghpur

APPENDIX – X**Improper maintenance of Book of drawals**

Sl.No.	I.R No.	Paras	Dist Try/Spl Try/Sub-Try
1.	1/13-14	5	Sub-Try ,Khallikote
2.	2/13-14	3	Sub-Try ,Purusottampur
3.	5/13-14	8	Sub-Try ,Buguda
4.	8/13-14	5	Sub-Try ,Tirtol
5.	9/13-14	6	Sub-Try ,Chikiti
6.	10/13-14	8	Sub-Try ,Hinjilikuti
7.	11/13-14	5	Sub-Try ,Mahanga
8.	12/13-14	9	Sub-Try ,Rajkanika
9.	14/13-14	4	Sub-Try ,Salipur
10.	16/13-14	10	Sub-Try ,Niali
11.	21/13-14	6	Sub-Try ,Baramba
12.	24/13-14	6	Sub-Try ,Athagarh
13.	25/13-14	6	Sub-Try ,Ranpur
14.	26/13-14	3	Sub-Try ,Atabira
15.	27/13-14	5	Sub-Try ,Sohela
16.	28/13-14	6(e)	Sub-Try ,Nilagiri
17.	29/13-14	5(iii)	Sub-Try ,Basudevpur
18.	30/13-14	6(iii)	Sub-Try ,Chandabali
19.	31/13-14	7	Sub-Try ,Tihidi
20.	33/13-14	8	District Treasury ,Nuapada
21.	35/13-14	5	Sub-Treasury, Patnagarh
22.	39/13-14	6	District Treasury ,Bolangir
23.	45/13-14	6	District Treasury ,Keonjhar
24.	46/13-14	10	Sub-Treasury,Rairakhal
25.	47/13-14	11	Sub-Treasury,Anandpur
26.	48/13-14	6	Sub-Treasury,Barbil
27.	51/13-14	7	Spl. Treasury,Panposh
28.	55/13-14	5	District Treasury ,Bargarh
29.	58/13-14	3(f)	Sub-Treasury,T.Rampur
30.	61/13-14	4(h)	Sub-Treasury,Kesinga
31.	62/13-14	4(f)	Sub-Treasury,Bisam Cuttack
32.	66/13-14	7	District Treasury ,Sambalpur
33.	67/13-14	5	District Treasury ,Sonapur
34.	70/13-14	6	Spl. Treasury,Berhampur
35.	74/13-14	6	District Treasury ,Balasore
36.	76/13-14	5	District Treasury ,Angul
37.	78/13-14	4	Sub-Treasury,Kantamal
38.	85/13-14	8	Dist. Treasury, Nayagarh
39.	94/13-14	8	District Treasury ,Nayagarh

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

Sl.No.	I.R No.	Paras	Dist Try/Spl Try/Sub Try
1.	27/13-14	12	Sub-Try ,Sohela
2.	40/13-14	7	Sub-Treasury,Rengali
3.	41/13-14	8	Sub-Treasury,Kantabanji
4.	47/13-14	14	Sub-Treasury,Anandpur
5.	48/13-14	13	Sub-Treasury,Barbil
6.	51/13-14	8	Spl. Treasury,Panposh
7.	53/13-14	5	Sub-Treasury,Jaipatna
8.	55/13-14	12	District Treasury ,Bargarh
9.	56/13-14	8	Spl. Treasury,Bhubaneswar No. -II
10.	59/13-14	3	Sub-Treasury,Junagarh
11.	66/13-14	10	District Treasury ,Sambalpur
12.	68/13-14	5	District Treasury ,Khurdha
13.	74/13-14	8	District Treasury ,Balasore
14.	75/13-14	10	District Treasury ,Dhenkanal
15.	77/13-14	8	Sub-Treasury,Hindol
16.	78/13-14	7	Sub-Treasury,Kantamal
17.	79/13-14	10	District Treasury ,Boudh
18.	80/13-14	8	District Treasury ,Kandhamal
19.	81/13-14	6	District Treasury ,Mayurbhanj, Baripada
20.	85/13-14	9	Dist. Treasury, Nayagarh
21.	87/13-14	5	Sub-Treasury, Lakhampur
22.	89/13-14	10	Dist. Treasury, Kalahandi, Bhawanipatna
23.	95/13-14	4	Dist. Treasury, Kendrapara
24.	96/13-14	9	Dist. Treasury, Ganjam, Chhatrapur
25.	98/13-14	6	Sub-Treasury, Burla
26.	99/13-14	12	Dist. Treasury, Puri

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

Sl.No.	I.R No.	Paras	Treasury/Sub-Treasury
1.	5/13-14	3(i)	Sub-Treasury,Buguda
2.	19/13-14	5(v)	Sub-Try ,Rajnagar
3.	23/13-14	7(ii)	Sub-Try ,Daspalla
4.	33/13-14	11(a)	District Treasury ,Nuapada
5.	58/13-14	3(d)	Sub-Treasury,T.Rampur
6.	65/13-14	3(g)	Sub-Treasury,Tangi