प्रधान महालेखाकार (लेखा एवं हकदारी) का कार्यालय;
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OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)
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ओडिशा में कोषागारों के कामकाज की वार्षिक समीक्षा पर रिपोर्ट

2022-2023

Report on the Annual Review on the working of Treasuries in Odisha

2022-2023

PREFACE

The Annual review report on Working of Treasuries for the year 2022-23 is prepared as required under paragraph 20.07.11 of Manual of Standing Orders (A&E) Vol.-I.

Treasuries play a vital role in the management of State finances by exercising control over expenditure and proper accounting for receipts and expenditure in Government accounts. Failure on their part to observe the rules and regulations laid down by the Government for their effective functioning has the potential to adversely affect the finances of the States.

The Annual review report on the working of Treasuries is intended to draw attention of the state Government and department authorities to the overall working of the Treasuries and thereby to bring about improvement in their systems.

The Annual Review Report for the year 2022-23 has been divided in to six chapters.

Chapter-I Contains an introduction including a broad overview of the organizational functions in Treasuries .

Chapters-II Contains annual status of State Accounts.

Chapter-III Contains information on Entitlement works i.e information on GPF & Pension

Chapter-IV Irregularities noticed during 2022-23 Treasury Inspection.

Chapter-V Contains e-based Treasury Inspection.

Chapter-VI Contains status of IFMS.

I hope this review report on working of treasuries will assist in improving the administration and functioning of the Treasuries.

(Ananta Kishore Behera)
Principal Accountant General, Odisha.

Place: Bhubaneswar

Date: 28.08.2023

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Chapter-1

Introductory

1.1 Treasury is the gateway through which all money enters into and goes out of State exchequer. On behalf of Govt. of Odisha, all moneys are collected, disbursed and accounted for through the Treasuries and the paramount responsibilities for proper and effective functioning of the system is bestowed upon it. Any failure on part of the Treasuries would undermine the fiscal management of the State.

With a view to ensure 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 2022-23 has been prepared incorporating brief analysis of the deficiencies and irregularities noticed during the compilation of accounts in the Office of the Pr. Accountant General (A&E), Odisha and those noticed during inspection of the Treasuries.

Further, as per CAG's office instruction e-based Treasury inspection was conducted by Pr. Accountant General (A&E) on piloting basis. The Annual report also comprising the deficiencies observed during the e-based Treasury Inspection.

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

1.2. Organizational set up: -

In Odisha, there are 30 District Treasuries, 11 Special Treasuries (including Cyber Treasury and State Pension Treasury) and 128 Sub-Treasuries. A list of which is given in **Annexure-I**. These Treasuries are administratively controlled and supervised by the Director of Treasuries & Inspection, Odisha, Bhubaneswar.

The **Cyber Treasury** is operating from Directorate of Treasuries & Inspection, Odisha with jurisdiction all over the State having linkages with multiple Banks and has been established for receipt of all Government Taxes and Dues. It enables the State Government to prepare the accounts for the online mode of receipts of State Government on a real time basis.

Like Cyber Treasury, the **State Pension Treasury (SPT)** having the status of a Special Treasury was established w.e.f. 16.05.2018 with jurisdiction over the entire State for accounting of pension paid by State Government through authorized Public Sector Banks. This treasury is also performing the function of disbursement and accounting of GPF/TPF final payment for which

authorities are issued both by Accountant General Office and Controller of Accounts office from 06.10.2020. State Pension Treasury is also functioning within the Directorate of Treasuries & Inspection, Odisha.

1.2.1 List of Senior Officers in Directorate of Treasuries & Inspection, Odisha.

Name	Designation	Office Telephone	Email Id
Sri Rupa Narayan Das	Director	0674-2390725	dtibbs@nic.in
Smt. Shanti Sudha Kanungo	Additional Director	9438267167	shantisudha@orissatreasury.gov.in
Sri Debi Dutta Tripathy	Additional Director	9437179897	ddtripathy@orissatreasury.gov.in
Sri Kishore Kumar Naik	Additional Director	9437075202	kishorekumar.naik@gov.in
Smt. Harapriya Panigrahi	Joint Director	9438182903	dydtibld@orissatreasury.gov.in
Sri Prakash Kumar Pattanaik	Joint Director	9937199161	adtistamp@orissatreasury.gov.in
Smt Snigdharani Swain	Joint Director	9437870311	snigdhadyd.mdrafm@gov.in
Sri Dipak Ranjan Choudhury	Joint Director	9178741099	adticomputer@orissatreasury.gov.in
Sri Sochidananda Sahoo	Joint Director	9090175270	
Sri Nishikanta Mishra	Deputy Director	9437285190	nishikantamishra@orissatreasury.gov.in
Sri Bibhu Prasad Barik	Deputy Director	9853107809	bibhuprasadbarik@orissatreasury.gov.in
Smt. Subhashree Priyadarshini	Deputy Director	8826648604	subhashreepriyadarshini@orissatreasury.gov.in
Sri Manas Ranjan Das	Deputy Director	9040090819	manasranjandas@orissatreasury.gov.in
Sri Manas Kumar Naik	Assistant Director	9040090819	manasnaik@orissatreasury.gov.in
Sri Anil Kumar Panigrahi	Assistant Director	9938593433	anilpanigrahi@orissatreasury.gov.in
Sri Prafulla Kumar Mallick	Assistant Director	8280121525	pk-mallick@orissatreasury.gov.in
Sri Saroj Satapathy	Assistant Director	9437057776	sarojsatapathy@orissatreasury.gov.in
Smt. Bindu Moharana	Assistant Director	8763668736	bindumoharana@orissatreasury.gov.in
Sri Chinmaya Kumar Pradhan	Assistant Director	9937997062	chinmay-pradhan@orissatreasury.gov.in
Sri Sochidananda Sahoo	Assistant Director	9937177781	sachi-sahoo@orissatreasury.gov.in
Sri Dillip Kumar Satapathy	Assistant Director	9337606766	dillip-satapathy@orissatreasury.gov.in

1.2.2 **List of Officers holding charges of Dist. Treasury/Spl.Treasuries/Sub-Treasuries during the year-2022-23 is enclosed in Annexure-I: -**

1.3. Function of Treasuries: -

Accounts

(a) Treasuries are the nodal offices for all financial transactions of the State Government at respective district levels. The functions of Treasuries are governed by Odisha Treasury code (OTC) and Odisha Government General Finance Rule (OGFR).

(b) DDO prepares the bill in 'Online bill module' in IFMS, Odisha and forwarded to the Treasury login to pass and payment which now dispenses away manual effort/way of preparing and sending bills from DDO's office to Treasury When a particular bill is objected from treasury that bill is again available in Online Bill for resubmission.

(c) The Treasury Officer will exercise the usual checks against appropriation and other requirements as per the prescribed procedure and then process the advice to the Central Electronic Payment Processing Centre (CePC) indicating the mode-of e-Payment i.e. ECS or NEFT through IFMS. In case, there is no specific indication regarding the mode of e- Payment, it would be deemed to be ECS.

(d) The Treasury Officer will approve the advice for e-Payment through IFMS by using Treasury Officer's ID & Password after completion of the procedure of checking. The electronic scrolls in respect of e-Advice received from RBI by the CePC will be imported into the iFMS to populate the payment information in the iFMS database for preparation of Treasury accounts seamlessly. The Treasury Officer will generate the accounts from iFMS and submit the accounts along with the vouchers to the A.G (A & E), Odisha as per the prescribed procedure. The Treasury Officer will examine the cases of unsuccessful payment list submitted by RBI through CePC and obtain the correct Bank details in respect of the fields of error from the DDO and then transmit the correct information for generation of e-Advice.

(e) **Uploading of e-Scroll by R.B.I**: The RBI shall upload the e-Scroll in their secured website in respect of all the transactions advised by CePC.

1.4 (a) Responsibility of Treasury Officer: -The Treasury Officer shall see that prompt action is taken on all objections and orders issued by the Accountant General, Odisha communicated to or through him to the Treasuries under his/her administrative control.

(b) The Treasury Officer shall be responsible for keeping of the accounts of the Treasury strictly in accordance with the directions contained in the Account Code issued by the Comptroller and Auditor General of India, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the Treasury.

(c) The form and procedure with regard to the initial account kept in Treasury and the methods and principles in accordance with which the accounts are to be kept, are covered by the directions contained in Account Code Volume-II issued by the Comptroller and Auditor General of India and any subsidiary instructions issued by Government.

(d) The Treasury records are to be preserved for such periods as given in Appendix-17 of Odisha Treasury Code Vol-II. On the expiry of the prescribed period a list is to be prepared indicating the proposed record to be destroyed and such list shall be furnished to the Director of Treasuries and Inspection, Odisha for his concurrence before destruction of the records. A register is to be maintained to indicate the details of records destroyed indicating the date of destructions, approval letter and date of the Director of Treasuries and Inspection, Odisha and the details of records destroyed.

(e) Irrespective of the completion of preservation period as mentioned in Sub-Rule(d) above, no records should be destroyed if any item of the discrepancy figuring in it is under correspondence, or under departmental enquiry or under investigation by the Police or any other investigating agency, or held under objection by the Accountant General.

(f) A complete list of Treasury accounts and returns to be rendered on different prescribed dates to the Accountant General and other authorities shall be kept at each Treasury. The prescribed accounts and returns with complete schedules and vouchers shall be despatched punctually on the due dates.

(g) The daily accounts of the Sub-Treasury are incorporated in the accounts of the District Treasury in accordance with the directions contained in the Account Code Volume-II issued by the Comptroller and Auditor General of India. The accounts of the Sub-Treasury are to be scrutinized at District Treasury level before incorporation of the same in the Treasury accounts.

1.5-Staffing position of Treasuries: -

1.5.1. The position of Treasury personnel during last five years from 2018-19 to 2022-23 is as under-

Year	Sanctioned strength	Men-in position
2018-19	918	626
2019-20	919	595
2020-21	919	517
2021-22	919	582
2022-23	926	547

DTI may review whether the present staffing position and their distribution across the treasuries is adequate taking into accounts the advancements in technology.

1.5.2-The Following Districts/Sub-Treasuries, for example, are having less number of staff: -

Sl. No.	Name of the District/Special Treasuries	Sanctioned strength	Men-in position
1.	District Treasury Cuttack	32	14
2.	Spl. Treasury Cuttack	19	08
3.	District Trasury Khurdha	33	19
4.	District Treasury Bhadrak	12	05
5.	District Treasury Puri	26	11
6.	District Treasury Koraput	16	06
7.	District Treasury Malkangiri	05	02
8.	District Treasury Kalahandi	13	05
9.	District Treasury Nayagarh	14	7
10.	District Treasury Balasore	23	10

A statement showing sanctioned strength, men-in position furnished by Directorate of Treasuries are enclosed in **Annexure-II**

1.6 Orissa Treasury Code (OTC): -

The OTC was published in the year 1951 which has been amended from time to time. The last amendment was done in 1990 which has incorporated all the changes up to November 1990. On introduction of iOTMS in 2006-07 and its merger in to iFMS in 2013, many changes have taken place in the style of functioning of the Treasuries. It is felt that the OTC needs a thorough revision to take care of all changes during the year from 1990 to 2023-24 and especially after implementation of e-voucher.

Chapter-2

Accounts

Accounting is the practice of recording, classifying and summarising financial transactions.The monthly Accounts of the Government of Odisha are compiled and consolidated from the Accounts submitted by 41 Treasuries (No of Sub-Treasuries-128), 386 PWD and Irrigation Divisions, 102 forest Divisions and Reserve Bank of India.

Currently there are 806 active PL/PD accounts who are submitting monthly compiled account to the Accountant General Office. Out of these,404 PD accounts are functioning under the HoA 8443-106 Personal Deposit Account to incur expenditure on a particular scheme or for specific purpose(s), for which funds are placed at their disposal.

PD Accounts which are inoperative for more than 3 complete Financial Year should be closed and the balance in such accounts should be credited to the consolidated fund of the State.

2.1.1. **Annual Receipt and payment of Treasuries during the year: -**

Sl. No.	Name of the Treasuries (Dist./Spl.)	Receipt (In. Rs.)	Disbursement (In Rs.)
1	Dist. Try.Anugul	12,29,93,27,693.00	13,70,30,56,579.00
2	Spl. Try.Berhampur	14,96,18,36,394.00	16,06,27,33,250.00
3	Spl. Try.Bhubaneswar-I	2,33,40,26,38,832.00	20,97,88,15,946.00
4	Dist. Try.Boudh	4,36,83,05,633.00	6,32,20,84,900.00
5	Dist. Try.Bhadrak	12,92,27,29,034.00	11,31,78,70,554.00
6	Dist. Try.Baragarh	13,05,09,85,734.00	29,54,62,24,916.00
7	Dist. Try.Bolangir	15,29,81,94,624.00	29,37,55,84,876.00
8	Dist. Try.Balasore	20,12,54,11,754.00	22,38,14,06,485.00
9	Spl. Try.Cyber	8,02,29,70,53,528.00	1,04,28,51,93,708.00
10	Dist. TryCuttack	38,55,27,37,460.00	30,63,67,74,061.00
11	Spl. Try.Cuttack	22,33,20,48,133.00	9,74,68,86,612.00
12	Dist. Try.Deogarh	3,98,62,27,423.00	4,49,38,67,505.00
13	Dist. Try Dhenkanal	11,26,74,29,292.00	15,40,05,66,398.00
14	Dist. Try.Ganjam	17,59,29,05,266.00	17,58,01,81,671.00
15	Dist. Try.Gajapati	6,47,06,65,080.00	9,44,46,14,801.00
16	Dist. Try.Jajpur	13,60,32,57,338.00	25,78,84,34,469.00
17	Spl. Try.Jajpur	2,24,75,31,104.00	1,18,86,06,725.00
18	Dist. Try.Jharsuguda	6160602941.00	8472706903.00
19	Dist. Try.Jagatsinghpur	10666480213.00	10402228298.00
20	Spl. Try.Jeypur	3295478478.00	5344469495.00

21	Spl. Try.Khordha	8647147921.00	17724191202.00
22	Dist. Try.Keonjhar	17650014822.00	29735709271.00
23	Dist. Try.Kalahandi	13838517376.00	24489108377.00
24	Dist. Try.Kendrapara	11797687827.00	14781872005.00
25	Dist. Try.Koraput	12323614945.00	14082412451.00
26	Dist. Try.Khordha	63703468707.00	181526111321.00
27	Dist. Try.Mayurbhanj	27541600324.00	38199826206.00
28	Dist. Try.Malkangiri	7124415523.00	11757503867.00
29	Spl. Try.New Delhi	129957567.00	22428744.00
30	Dist. Try.Nayagarh	8728060890.00	10430332644.00
31	Dist. Try.Nuapara	6132462798.00	11622912555.00
32	Dist. Try.Nawarangpur	8938445204.00	10846425953.00
33	Spl. Try.Bhubaneswar-II	429133013030.00	121968642556.00
34	Dist. Try.Phulbani	10066475819.00	15517469834.00
35	Spl. Try.Panposh	7368956687.00	13788186104.00
36	Dist. Try.Puri	16506255256.00	33233913379.00
37	Dist. Try.Rayagada	10442462420.00	12529753484.00
38	Dist. Try.Sambalpur	18840299645.00	19659201100.00
39	Dist. Try.Sundargarh	14534815131.00	18842782527.00
40	Dist. Try.Sonepur	5422239491.00	8050179022.00
41	Spl. Try.State Pension	65327112031.00	27405116438.00
	Grand Total:	**2029098869367.00**	**1028686387192.00**

2.1.2 Month wise No of Vouchers during the year: -

TRY	1	2	3	4	5	6	7	8	9	10	11	12	Try Wise Total
ANG	6076	8486	10811	8144	5994	6940	6097	6116	7387	6019	5722	8490	86282
BAM	7628	8328	7882	9937	7094	7456	4311	9438	8155	7856	5950	9650	93685
BBS	11015	13474	7451	20589	11899	12468	12116	11919	13302	11848	10665	15500	152246
BDH	2014	2481	2609	2095	2360	2104	2016	1940	2561	1833	1797	2739	26549
BDK	7292	8151	5054	11799	7406	7555	7301	7387	8040	7188	6728	8960	92861
BGR	5680	7388	6287	8375	5914	6871	5291	6790	5841	5792	6194	7453	77876
BLG	7275	8423	9568	9816	7492	7722	6692	8137	7279	6772	7244	8675	95095
BLS	10341	11270	8487	14730	10017	6838	12622	10582	11508	9102	9688	12795	127980
CBR	1	1	1	1	1	1	1	1	1	1	1	1	12
CTC	16278	18343	12211	25166	15639	15864	15665	15591	17715	16327	14446	19516	202761
CTS	6373	7686	7437	9358	6487	6811	6420	6428	7397	6491	5804	8877	85569

DGR	1507	2727	2188	2630	1835	1946	1791	1842	2175	1835	1478	2885	24839
DKL	8011	9007	7219	11632	7593	7785	7481	7616	8609	7601	7009	10817	100380
GJM	8951	10123	9110	11847	9130	8644	8364	7940	10982	8269	7917	11986	113263
GJP	2501	3412	3979	3953	2553	3202	2729	2704	3524	2634	2612	3738	37541
JPR	5675	6313	5879	7614	6005	6204	5556	5445	6306	5820	5462	7351	73630
JPS	1143	1231	1111	1630	1175	1177	1162	1156	1334	1125	1130	1481	14855
JSD	2515	3238	3792	3285	2868	2756	2526	2718	2406	2868	2263	3297	34532
JSP	9065	7881	7802	14671	10270	9654	9296	8300	10914	9189	7297	12553	116892
JYR	2267	2555	3335	2509	2001	2072	2174	1950	2543	1800	2005	2654	27865
KHD	3518	4207	3292	5279	3448	3573	3537	3346	4078	3668	2312	5184	45442
KJR	7316	9670	8887	9816	7889	8815	7148	7221	9163	7775	7663	10497	101860
KLD	6132	7808	7744	8446	6772	7445	5698	7523	6432	6411	6098	8704	85213
KPD	6950	8356	5553	11418	7158	7206	7070	7024	8282	7473	6635	9070	92195
KPT	4325	4881	6837	5115	4596	4544	3837	4065	5558	3957	4273	5696	57684
KRD	16518	18718	21526	23368	15580	16251	15870	15672	18717	15589	15102	18661	211572
MBJ	16655	19995	13086	26730	17109	17878	16843	16336	19280	16682	15550	21678	217822
MKG	2292	3449	4322	3007	2551	2794	2533	2424	3276	2627	2598	3516	35389
NDL	66	90	98	70	55	60	61	65	69	70	50	71	825
NGR	3840	5552	5364	5695	4309	4469	4018	4273	4721	3984	4376	5804	56405
NPR	2952	3674	3750	3836	3058	3339	2944	3641	2857	3156	3106	3939	40252
NRG	3389	4223	4682	4156	3439	3840	3515	3481	4329	3152	3336	4163	45705
OLS	2016	2869	3470	2443	2306	2130	2165	2240	2444	2433	2320	2656	29492
PLB	5182	6149	6341	6857	5312	5289	5012	4620	6273	5240	4567	6961	67803
PNP	4115	4722	3333	6098	4035	4350	4045	4170	4469	4135	4158	4997	52627
PRI	8341	9819	7751	13006	8565	8436	8490	8525	8728	8636	8341	11138	109776
RGD	4155	4675	5882	5431	4479	4591	4097	3888	5261	3819	4190	5739	56207
SBP	10111	13681	12097	15300	10720	11352	10419	11373	11611	10428	10292	12679	140063
SNG	6059	9484	6902	10957	6842	8714	5182	9799	8178	6912	6629	10064	95722
SNP	2502	3237	3109	3296	2457	2710	2683	3513	2719	2642	2100	3795	34763
SPT	1363	1579	1677	1432	1603	1901	1786	1631	2880	2865	1751	1614	22082
Total	239405	287356	257916	351537	246016	253757	236564	248830	277304	242024	226859	316044	3183612

2.2 Position of outstanding UC: -

Year wise outstanding UC by end of 2022-23

Year	Item	Amount (in Rs)
2003-2004	1067	71,84,45,658
2004-2005	671	66,47,06,950
2005-2006	537	57,32,61,874
2006-2007	570	48,84,56,009
2007-2008	675	111,45,13,98
2008-2009	786	126,82,30,064
2009-2010	389	134,37,11,700
2010-2011	731	195,56,18,982
2011-2012	1007	223,60,30,949
2012-2013	927	179,29,28,296
2013-2014	1230	715,28,58,767
2014-2015	1030	558,44,33,051
2015-2016	1082	1268,21,17,62
2016-2017	1305	1261,34,72,65
2017-2018	1027	2202,15,69,58
2018-2019	1318	2791,93,31,50
2019-2020	1195	2942,87,77,98
2020-2021	1863	3210,39,14,03
2021-2022	1831	4530,15,36,42
2022-2023	3721	11079,02,46,285
TOTAL	**22962**	**31775,41,62,378**

Department wise outstanding UC

Sl. No.	Department	Item	Amount (in Rs)
1	Panchayati Raj and Drinking Water	3,214	1,01,27,63,82,252.50
2	Housing and Urban Development	8,210	84,28,37,37,374.00
3	Planning and Convergence	2,295	40,60,18,76,010.00
4	Higher Education	604	10,88,84,32,238.00
5	Health and Family Welfare	181	10,47,16,70,188.00
6	Women & Child Development and Mission Shakti	870	8,84,26,67,281.00
7	Mission Shakti	179	8,81,02,57,677.00
8	Social Security & Empowerment of Persons with Disability	3,189	7,43,42,87,856.00
9	School and Mass Education	144	6,44,03,66,408.00
10	Industries	44	5,80,64,29,717.00
11	Electronics & Information Technology	84	5,62,74,89,100.00
12	Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare	966	4,43,43,53,114.00
13	Disaster Management	55	3,82,53,71,832.00
14	Science & Technology	216	3,13,88,30,211.79
15	Agriculture and Farmers' Empowerment	21	2,02,49,54,228.00
16	Micro, Small & Medium Enterprises	140	1,65,92,31,264.00

17	Forest & Environment	1,279	1,60,59,55,574.00
18	Energy	23	1,49,78,71,096.00
19	Revenue and Disaster Management	210	1,30,98,86,701.00
20	Skill Development & Technical Education	43	1,19,23,45,402.00
21	Transport	27	1,09,73,98,449.00
22	Odia Language, Literature and Culture	460	1,09,63,90,807.00
23	General Administration and Public Grievance	35	94,65,60,264.00
24	Handlooms, Textiles & Handicrafts	78	90,01,90,638.00
25	Water Resources	68	70,04,73,619.00
26	Co-operation	41	65,29,91,729.00
27	Law	180	45,08,55,480.12
28	Food Supplies and Consumer Welfare	17	38,49,29,595.00
29	Labour & Employees' State Insurance	18	14,08,85,063.00
30	Tourism	5	7,00,00,000.00
31	Works	1	4,55,75,161.00
32	Sports & Youth Services	14	2,60,26,582.00
33	Finance	12	2,20,60,000.00
34	Fisheries & Animal Resources Development	14	2,16,16,267.00
35	Rural Development	2	1,50,00,000.00
36	Parliamentary Affairs	14	1,01,54,000.00
37	Home	8	6,55,000.00
38	Commerce	1	4,200.00
	Total		**3,17,75,41,62,378.41**

2.3. Position of outstanding DC Bill: -

Year	Item	Amount (in Rs)
2003-04	04	18,000/-
2004-05	07	17,243/-
2005-06	11	69,996/-
2006-07	15	1383856/-
2007-08	09	122560/-
2008-09	11	187852/-
2009-10	05	64000/-
2010-11	09	5579103/-
2011-12	06	1475396/-
2012-13	03	30000/-
2013-14	16	1869607/-
2014-15	19	1954761/-
2015-16	29	908423/-
2016-17	41	9947236/-
2017-18	23	4796108/-
2018-19	51	88692165/-
2019-20	105	42681735/-
2020-21	46	15231572/-
2021-22	475	501723240/-
2022-23	405	158067024/-
TOTAL	**1290**	**83,48,16,877/-**

Treasury wise outstanding DC bill by end of 2022-23

Treasury	Item	Amount (in Rs)
Angul	19	7156455/-
Berhampur	47	3251797/
Bhubaneswar	29	17732525
Boudh	16	5094654/-
Bhadrak	31	29667667/-
Bargarh	22	39120825/-
Bolangir	105	23630792/-
Balasore	26	17592859/-
Cuttack	93	108746296/-
Cuttack Special	67	20786620/-
Deogarh	11	2496445/-
Dhenkanal	82	16703894/-
Ganjam	15	52168673/-
Gajapati	8	5634359/-
Jajpur Road	18	10838698/-
Jajpur Special	12	90000/-
Jharsuguda	26	7576192/-
Jagatsingpur	68	26498590/-
Jeypore	5	4141147/-
Khurdha Special	12	19343689/-
Keonjhar	58	22823322/-
Kalahandi	53	13935540/-
Kendrapada	66	40086278/-
Koraput	43	14071856/-
Khurda	3	7831871/-
Mayurbhanja	38	37979371/-
Malkangiri	19	7066325/-
Nayagarh	25	16529285/-
Nuapada	25	6733238/-
Nabarangpur	1	25000/-
Bhubaneswar Spl-II	16	133057800/-
Phulbani	44	36865707/-
Panposh	12	1246217/-
Puri	46	38032241/-
Raigadh	31	20444217/-
Sambalpur	72	8246334/-
Sundargarh	5	8380685/-
Sonepur	21	3189413/-
TOTAL	**1290**	**83,48,16,877/-**

2.4. Irregularities during Compilation and verification of Accounts: -

The Monthly Civil Account of State is prepared by the Accountant General and submitted to the Finance Department by 25th of the succeeding month. During compilation of Accounts different types of irregularities were noticed like misclassification of transactions between Revenue and Capital section, misclassification of challans, wrong recovery head, misclassification of Chart of

Accounts between All India Group Insurance and State Group Insurance, Misclassification of booking of Interest amount into Principal of Long Term Advances and vice versa. etc category wise irregularity are as below:

2.4.1 Misclassification between Revenue Head and Capital Accounts: -

The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. But it was often observed that some Revenue nature expenditures are booked as Capital. The list of some misclassifications are enclosed in **Annexure-III**of this report.

2.4.2 Incorrect classification of Challan: -

Guarantee commission should be booked under HoA- 0075-00-108-Guarantee Fees-0123-realisation of Guarantees Feesbut during checking of Account it was noticed that non-guarantee Commissions amounts were booked under the above CoA.

The list of such misclassification is enclosed in **Annexure-IV**of this report.

2.4.3 Misclassification of Central Government GIS: -

Central Government GIS Amount should be classified under Chart of Account 8658-00-101-PAO Suspanse-9218-PAO A.G. Odisha-91196-Adjustment of PAO Suspense, but in some cases it was noticed that Central Government GIS were booked erroneously under 8658-00-123-All India Service Officers GIS-1688-000 Some cases of such misclassifications are enclosed in **Annexure-V**of this report.

2.5. Un-reconciled differences of Reserve Bank Deposits: -

RBD Discrepancy by end of June-2023					
Sl. No	**Treasury Name**	**Month/ Year**	**Debit Amt.**	**Credit Amt.**	**Remarks**
1	Cyber Treasury	December-2013	Nil	181545	e-payment Discrepancy
2		June-2015	Nil	524304	
3		October-2015	Nil	53361.00	

2.6 Delay in submission of Monthly Accounts by Treasuries: -

As per Finance Department Memo No 14644 dated 05.04.2019, Treasuries are required to submit their monthly Account to the Accountant General by 8th of the succeeding Month.But delay submission of accounts is noticed during the year and the list of such treasuries are enclosed in **Annexure-VI** of this report.

2.7 Requisition for Correction of Account: -

Account should be accurate at the time of rendering itself by the treasuries. It was observed in 2022-2023 that there were almost 89 numbers requisitions for correction of accounts received from Treasuries, as shown in **Annexure-VII** of this report.

2.8 Outstanding Pension settlement with Centre: -

Pension payments to the Central Civil Pensioners, Central Political Pensioners Railway Pensioners, and Defence Pensioners are initially made by the Treasuries and the expenditure subsequently reimbursed by the CPAO New Delhi, PAOs of Railway,Pr. Controller Defence Academy respectively. The Treasuries initially booked the expenditure under Suspense Account and laterPr. Accountant General (A&E), Odisha arranges to submit the claims to the respective Accounting Authorities, for reimbursement of such amounts which are booked under Suspense Account by the Treasuries.

For settling the claims at the level of the respective Accounting Authorities, the Treasuries are required to transmit the necessary pension vouchers directly to the Accounting Authority. But due to non-submission of required documents, suspense accounts are not getting cleared. The list of Accounting Authorities wise suspense is enclosed in **Annexure-VIII** of this report.

2.9 Checking of vouchers selected by stratified sampling method: -

Checking of classification is performed on monthly basisafter receiving vouchers from Treasuries. All checking are made on the basis of Random Sampling Method, as defined in MSO (A & E) Vol-I.

Checking of vouchers includes checks relating to all accounting aspects viz. existence, authenticity, correctness of classification, arithmetical accuracy, bill form, completeness of sub-vouchers, cross verification of vouchers and corresponding challan in case of Nil Bill, cross verification of challan in case of refund, Operation ofAuthorised Chart of Account, drawal of fund within validity period, expenditure not exceeding the sanction amount, classification of the bills are in conformity with the Sanction Orders, Cross checking of Amount/total of amount of sub-voucher etc.

Following irregularities were commonly noticed during the checking of Vouchers:

i. Non-availability of Bill No. and date in sub-vouchers attached to the bill in Office contingency, travelling allowance and Leave Travel Concession.
ii. Defacing of sub-vouchers are not made before uploading in IFMS.
iii. The DDOs are using manual sanctionorder in respect of GIA and AC bill
iv. The DDOs scanned the photo copy of sub-voucher and upload the same.

2.10 Non-submission of Lapsed Deposit Statement: -

As per SR-436 of OTC Vol-I all deposit or balances unclaimed for more than three complete accounting years, shall be credited to Govt, by means of transfer entries in the 'A.G's Office'. The Treasury Officer will submit to the A.G immediately after 31st March a list prepared in accordance with the direction contained in the Account Code, Volume-II

During the year non-submission of Lapsed Deposit Statement by the Treasuries at due time is noticed. The details of Treasury wise outstanding are enclosed in **Annexure-IX** of this report.

2.11 Non-Submission of Annual Balance Certificate: -

As per provision of SR-479 of OTC Vol-I, Treasury Officer is required to submit the Annual Balance Certificate(ABC) of all P.L. Administrators under his/her control to A.G. Office by 30th April each year. But during the last year assessment it was seen that total 74 Administrators failed to submit the Annual Balance Certificate on time.The list of such Administrators are enclosed in **Annexure-X**of this report.

Chapter-3

Entitlement

The entitlement wings of this office the maintains General Provident Fund of all State Government employee and issues Pension/Gratuity/Commutation Value of Pensions Authority to the retired employees of State Government. Apart from these this office also maintains category wise loans/advances given to the state government employees viz. House Building Advance, Motor Car/ Motor cycle /Computer Advance and All India Service GIS.

3.1 General Provident Fund: -

Pr. Accountant General (A&E) Odisha, Bhubaneswar maintains 89,170 live General Provident Fund Accounts of State Government employees. The Department wise number of subscribers are enclosed in **Annexure-XI**.

The Final Authority of the Retired Government employee is uploaded by this office in the IFMS portal and accordingly the Drawing and Disbursing Officer of the State Pension Treasury prepares online bills to make final payments of GPF to the respective beneficiaries Bank Accounts. Payment of Final GPF Authority through single nodal treasury ensures the timely payment to the beneficiaries.

However, following difficulties are faced at the time of calculation of Final Payment of GPF

3.1.1 Non-availability of credits of Subscribers: -

During the final GPF calculation of some subscribers it was noticed that some credits are missing against the respective GPF Account number. In spite offrequent reminder, the concerned DDOs are not furnishing details of such missing credits. As a result, missing amounts remains withheld at the time of issue of final payment Authority.

Further, it is also seen that due to lack of proper mapping of GPF Account No with HRMS ID in salary bill, the subscription amount of one GPF account holder is booked against other GPF Account holder by the DDOs. It leads to missing credits for the subscriber. The list of treasury-wise missing credits is enclosed in **Annexure-XII** of this report.

3.1.2 Misclassification between GPF and TPF subscriptions: -

The GPF Subscription of a Subscriber should be booked under 8009-01-101-1686 but it was noticed that the other subscription/recoveries like TPF subscription, recovery against different loans are frequently booked under 8009-01-101-1686 by the DDOs. The Treasury wise list of such inappropriate booking amounts is enclosed in **Annexure-XIII** of this report.

3.1.3 Excess payment form the GPF Account: -

Pr. Accountant Genral (A&E) uploads the Annual Statement as well as Monthly Statement of live subscriblers at A.G's Office website. The Subscribers and DDOs may view and download these statements as and when required. But it was seen that some DDOs sanctioned the excess amount to the subscriber ignoring the above statement which leads to Minus Balance in respective GPF Accounts. The list of Treasury wise and DDO wise minus balance is enclosed in **Annexure-XIV** of this report.

3.2 Pension: -

The State Government has introduced the facility for submission of pension papers by the retiring /retired employees and processing of the same in online mode using electronic platform of IFMS vide Finance Department O.M No 32888/F dated 13.11.2017. Following the above process, Accountant General Office is now issuing digitally signed e-Authority of pension payment order (PPO),Commuted Value of Pension (CVP) and Gratuity payment Order (GPO).

During the year 2022-23, Pr. Accountant General (A&E), Odisha issued 17373 pension authority in different categories. The category wise issued authority is as under:

Sl No	Category	No of Authority
1	Revision cases	3490
2	Family Pension cases	1776
3	Superanuation cases	11614
4	Unmarried cases	493
	Total	17373

3.2.1. Withheld Gratuity due to wanting of NDC: -

During the year it was seen that total 1098 pensioners Gratuities has been withheld due to non-furnishing of No Dues Certificate by the PSA.

Chapter 4

Irregularities observed during the Treasury Inspection

4.1 Introduction: -

The work of inspection of Treasuries has been entrusted to the Principal Accountant General (A&E) with effect from 1st April 1991 vide CAG's Office Circular No. 513-O&M-8/27 dated 13.02.91. Two inspection Parties each containing two AAOs and two Asst. Supervisors/Sr. Accountants were being operated by this office for inspection of total 40 District/Special Treasuries' and 49 Sub-Treasuries' Accounts during the year-2022-23.The list of inspected treasuries is enclosed in **Annexure XV** of this report. The inspection reports were issued to the concerned Treasuries/Sub-Treasuries and Directorate of Treasuries for furnishing necessary compliance.

4.2 Outstanding Paras: -

It is seen that as many as 488 paras pertaining to 153 Inspection Reports from the year 1997-98 and onwards are outstanding for want of suitable compliance from the respective Treasuries/Sub-Treasuries. The negligence in submission of compliance to these IRs and the lack of follow up corrective measure to avoid recurrence of those irregularities defeated the very purpose for which the inspections were conducted.

The Directorate of Treasuries had also conducted 25 Triangular committee Meetings for settlement of Outstanding I.Rs and Paras during the 2022-23 and outstanding paras relating to different years IRs were settled in T.C Meetings. However, some old Paras are yet to be settled in waiting of suitable compliance. The Treasury wise outstanding para is given in **Annexure-XVI** of this report and the year wise outstanding Paras are tabulated below by end of July-2023:

Sl.No	Years	No of IRs	No of Paras	Remarks
1	1997-98	1	1	Para outstanding due to Sub-Judice
2	2015-16	1	1	
3	2017-18	12	14	
4	2018-19	18	18	
5	2019-20	30	47	
6	2021-22	3	3	
7	2022-23	88	404	
	Total	**153**	**488**	

4.3 Irregularities in Pension Payment: -

4.3.1 Excess payment of Pension due to arithmetical inaccuracy:

The payment of pension at various stage like calculation of First Pension, incorporationof Provisional Pension, calculation of TI arrear, calculation of LTA pension etc. needs be ensured accurately. Failing the same may affect the pensioners and also Government exchequer.

During the Treasury inspection some cases were noticed relating to arithmetical inaccuracy and total amounting of Rs.**20,11,438 /-** has been paidexcess in different treasuries. The treasury wise list of such excess payments is annexed in **Annexure-XVII**of this report.

4.3.2Excess payment of pension due to delayed commencement of reduced Pension:

As per Odisha Civil Services (Communication of Pension) Rules, 1992, the commuted portion of pension is to be deducted from the monthly pension from the date of receipt of CVP or after the expiry of issue of authority by A.G Odisha.

During the Treasury Inspection of last years some cases are noticed in which reduced pension could not be commenced even after payment of CVP or completion of three months from the date of issue of Authority. As a result amounting of Rs.**2877549.06**was excess payment made in different Treasuries. The Treasury wise list of excess payments are annexed in **Annexure-XVIII** of this report.

4.3.3 Excess payment of Family Pension due to payment at enhanced rate beyond stipulated period:

Rule 8.9 of CCS (Pension) Rules, Enhanced family pension to be paid till completion of 65 years from date of birth of the deceased Govt. Servant or 10 years from date of death, whichever is earlier. Thereafter, normal rate of Family Pension is to be paid.

Excess pension payments amounting Rs. **1,08,87,441.00**was noticed in different treasuries due to the continuation of pension payment at Enhanced Rate after completion of stipulated period mentioned in authority or as per codal provision. The treasury wise excess payments are tabulated in **Annexure-XIX**of this report.

4.3.4. Excess payment due to miscellaneous reasons:

The different categories of pension payment needto follow each and every criteria mentioned in O.C.S Pension Rule-1992. Failing checks according to regulations mention in the OCS Pension Rule may leads the excess payment to the pensioners and it can be cause of loss of exchequer.

During the inspection of Treasuries excess payment of Rs. 92,02,711.00 was noticed due to different reasons like in different treasuries. Provisional Pension not adjust during payment of first pension,wrong consideration of date of birth, revised pension calculation,incorrect fitment factor,non-recovery of amount after death of Pensioner etc in different treasuries. The Treasury wise list of excess payment with appropriate reasons are tabulated in **Annexure-XX**of this report.

4.4. Non-reporting of undrawn pensioners: -

As per SR-319.(1) Every pension disbursing officer shall submit to the Accountant-General every six months a statement of cases of failure to draw pensions. The statement shall be prepared in two parts, Part I showing the names of all pensioners who have not drawn their pensions for six years or for three years, according as the pensions are classed as political pensions or other pensions, and the other part showing the names of pensioners, other than those included in the former part, who have not drawn their pensions for more than one year. The reason for the non-drawal, if known shall be stated against each name.

During the inspection it was noticed that Treasuries are not timely furnishing their undrawn pension reports to the Accountant General/Controller of Accounts Offices.

4.5 Huge retention of stamps in the Treasuries: -

During inspection of Treasuries, it was noticed that huge number of unused and damaged stamps had been kept in the strong room which were required to be disposed off/destroyed as per procedure outlined in Odisha Supply and Sale Stamps and Stamp Papers Rule-1990. Further, the value of such destroyed stamp should be written off from the stock after obtaining the approval of the Finance Department. Effective steps are required to be taken by the Government in this regard. Treasury wise list of unused/damaged stamps is appended in **Annexure-XXI**of this report.

4.6 Non-obtaining of Safety Certificate: -

As per SR-71(ii) Existing strong rooms should be inspected annually by the Executive Engineer or by an experienced Assistant Engineer, or an Upper Subordinate holding subdivisional charge, deputed by the Executive Engineer and SR-71 (iii) The District Superintendent of Police should record an order prescribing the positions of the sentries and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer and that for the security of chests and other treasury furniture not being part of the buildings or fixture, shall remain with the officer in charge of the treasury.

During the Treasury Inspection it was noticed that neither above said certificate obtain from the concerned Authority nor any correspondence has been done by some treasuries. The list of such treasuries having Strong rooms are appending in **Annexure-XXII**of this report.

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

As provided under S.R 88(c), sealed packets/bags containing valuables which are lodged by different Drawing Officers in the Treasuries for the 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.

During the Treasury Inspection it was observed that annual verification of sealed packets was neither conducted by the depositors in most of the cases nor any action has been taken by the Treasury Officers in this regard resulting unnecessary dumping of many old deposits for years together. The list of such instances are indicated in **Annexure-XXIII**of this report.

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

Balance in Civil Deposit from part of the financial liability of the State Government. Due to rolling of huge balance under 800-Other Deposit, Government of Odisha, Finance Department in their Circular No. 33337(255)/F dated 30.07.2010 chalked out a road map for phasing out accumulated amount in the Civil Deposit. As per the Circular, Civil Deposits up to the financial year 1999-2000 are allowed to lapse by 03/2011 and Civil Deposit from 2000-01 to 2004-05 should have been lapsed by the 03/2012 and necessary adjustment entries should be made in the record maintained in the Treasuries.

Contrary to the above order of the State Government, it was observed that, Rs. **13,54,33,525.35**has been still rolling under Minor Head 800-Other Deposit which are exhibited in **Annexure-XXIV**of this report.

4.9 Delay in rendition of LIC Premium Schedules: -

As per DTI (O) Circular No 18745 dated 03.12.94 and 18738 dated 10.05.96, the schedule of LIC premium should be remitted by 15th of the following month to LIC authority. But it was observed that some Treasuries do not remit the same in time. Delay in rendition of LIC premium deprives the beneficiaries of his legitimate dues from the due date and improper accountal of money between different Major Head of Accounts of consolidated fund of the State. Instances of such cases under different Treasuries are shown in **Annexure-XXV** of this report.

4.10 Non-maintenance of Specimen Signature Guard File: -

As per SR 140 of OTC the claims presented either on bills or on cheques, the signature of the drawing officer shall be compared with his specimen signature received under Subsidiary Rule 131 before payment is ordered. In the case of payments to be made on the authority of an order purporting to have been issued from the officer of the Accountant-General, the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received under Subsidiary Rule 132. Note—Out of the two specimen signature received by the Treasury Officer under Subsidiary Rule 131, one should be carefully pasted in a Guard File,

which must be kept in the personal custody of the Treasury Officer, and the other specimen signature should be pasted in a Guard File and be kept la the personal custody of the Treasury Accountant.

On scrutiny of during the inspection it was noticed that the many treasuries as well as sub-Treasuries were failed to maintain the codal provision as mentioned in the OTC. The list of such Treasuries/Sub-Treasuries are enclosed in **Annexure-XXVI** of this report.

4.11 Non-maintenance of I.T. Asset & Stock Register: -

As per DTI (O) Circular No. 52/16 No-11147 dated: 29.07.2016 the Treasury Officers are required to examine the list of dead IT Assets and entered in the Asset module of IFMS along with the available physical stock of IT hardware and prepare a list of proposed e-waste items in accordance with the guidelines issued in clause (a) of the Odisha F&E Deptt. Letter no 25307/F&E/ENV-1-2-/2013 dated 05.12.2013 & No. ENV-1-2/2013/9899-F & E dated 31-05-2014 and sent all such identified proposed e-waste to the central office of the Directorate through proper channel for further action to be taken at their level. During the course of inspection of Treasuries it was noticed that such IT assets stock registers are not being maintained by the some Treasuries/Sub-treasuries. The details of such treasuries/Sub-treasuries are indicated in **Annexure-XXVII** of this report.

Chapter 5

e-based Treasury Inspection

Part-I

5.1.1 Introduction:- Integrated Financial Management System (IFMS) is an application to facilitate a single platform for the entire financial management cycle vis budget, allotment, billing, drawal, disbursement and accounts of the State Government.

An e-based Treasury Inspection was conducted for the financial year-2022-2023.

5.1.2 Criteria:- The e-based inspection was based on the following criteria:

(i) Budget Orders/Manual

(ii) State Treasury Rule

(iii) Government Accounting Rule

(iv) Expenditure and Revenue manual

(v) State Pension Rule

(vi) Rules/Government resolutions notified by Finance Department of the State

(vii) List of Major & Minor Heads(LMMH)

5.1.3 Scope of Inspection: -

A regular inspection of accounting,procedure,controls on a sample basis to seek assurance regarding compliance to the rules and regulations of transactions taking place at treasuries/sub-treasuries.

5.1.4 Objective: -

- To seek assurance from the IFMS that the information submitted to the Accountant General (A&E) and data held in the data bank are complete,correct,changed managed and secured.
- To facilitate presentation of true and fair account of the State.

5.1.5 Topics Covered under Inspection: -

(i) Pension Cases Disposed/payment by the Treasuries

(ii) Monthly Accounts furnished to A.G. Odisha

(iii) Maintenance of Personnel Leger Account/Personal Deposit Account

(iv) Maintenance of master data

(v) Reliability of data captured by treasuries in IFMS database.

Findings during the inspection

Part-II

5.2.1 Discrepancy in refund of Deposits: -

As per SR 427 (2) and 429 of OTC Vol-I a person claiming refund of a deposit must produce an order of the concerned authority who has ordered acceptance of the deposit. The Treasury Officer shall examine the claim with reference to the entry in the register of receipts and, if the balance be sufficient, the treasury will take the payee's receipt, make payment, and record it at once under TO's initials both in the Register of Repayments and in that of Receipts, noting in both the date and amount of the repayment. If there be not sufficient balance at credit of the particular item, the Treasury Officer shall endorse this fact on the order and return it to the person presenting.

In IFMS environment, Bill Type 5 is exclusively designed for refund of deposit. System validates the refund process with the original deposits challan in this specific bill type. During data analysis of refund of Deposits it was found that different bill types are used instead of bill type 5 for refund of deposits. The list of such Refunds of Deposit is enclosed in **Annexure-XXVIII**

5.2.2 Non-Submission of Lapsed Deposit Statement: -

As per SR-436 of OTC Vol-I all deposit or balances unclaimed for more than three complete accounting years, shall be credited to Govt, by means of transfer entries in the 'A.G's Office'. The Treasury Officer will submit to the A.G immediately after 31st March a list prepared in accordance with the direction contained in the Account Code, Volume-II.

But during the inspection it was found that Lapsed Deposit Statements of the Deposit Year 2018-2019 and 2019-2020 have not been furnished in time by some treasuries to the Accountant General The list of such treasuries are enclosed in **Annexure-IX** of this report.

5.2.3 In-operative PL Operator: -

As per-423 (Note-2) of OTC Vol-I, if a personal deposit account is not operated upon for a period of three full financial years after the year of last transaction, the account shall be closed automatically and the balance, if any, lying at the credit of the administrator shall lapse to Government and shall be credited by means of transfer entry in the Accountant General's Office, for which the Treasury Officer will submit to the Accountant-General immediately after 31st March, a list of such P.L., Account indicating the balance lapsed. The lapsed amount will however be refunded at the instance of the concerned administrator under the authority of the Accountant-General, Odisha.

During the analysis of data available in IFMS relating to PL Operator it was found that 16 Administrators functioning under Head of Accounts 8443-00-123- Deposits of Educational Institutionshave no transactions during the last three financial year and no closer proposal has been furnished by the treasury to close the PL Operator Accounts. The list of such Administrators is enclosed in **Annexure-XXIX** of this report.

5.2.4 Timely rendition of Accounts: -

As per Finance Department Memo No 14644 dated 05.04.2019, Treasuries are required to submit their monthly Account to the Accountant General by 8th of the succeeding Month.

But on review of the data for the financial year 2021-22 and 2022-23 following deviations are observed:

1. In 284 occasions, closing date of account is beyond 8th of the succeeding month.
2. In 146 occasions closing date of accounts is delayed more than two days i.e closed after 10th of the succeeding month.
3. In 61 occasions closing date of accounts is delayed more than five days i.e. closed after 13th of the succeeding month.

Delay in closing monthly account by the treasury creates delay in each accounting activity.

5.2.5 Non-Submission of DC Bill: -

As per SR-260 of OTC Vol-I A.C. bill must be drawn in Form O.T.C.32. In every A.C. Bill presented for payment, a certificate shall be attached to the effect that the monthly detailed bills for abstract bills drawn before the three previous months in case of works expenditure and expenditure incurred on account of relief operations like flood, cyclone, fire and other natural calamities and drawn before the previous months in case of other contingent charges have been submitted for countersignature to the CO or if there be no CO, to the AG directly.

But during the inspection it was found that frequent AC bills have been passed by the Treasuries whereas DC bills are outstanding against previously drawn AC Bill. During the financial year 2021-2022 and 2022-2023. The outstanding DC bill are shown in **Para-2.3** of this report

5.2.6 Passing and Payment of bill beyond the permissible period: -

As per standing instruction, all the bills are paid by the Treasury during the permissible time of 3 days but on scrutiny of bills passed and payment made by the Treasury, it is found that total 193,983 bills have been passed by the Treasuries beyond the permissible time from 31.03.2021

onwards. List of delayed payment beyond the permissible time is enclosed in **Annexure-XXX** of this report.

5.2.7 Incomplete information of Pensioners: -

In present scenario, all the information available in a PPO are captured by the Treasury in the IFMS database at the time of First Pension Payment. Further, the system generates the monthly pension bill on the basis of data available in IFMS. If the data available in the system is incomplete or erroneous, less or excess payments may occur.

Hence, it is required to be ensured that complete and correct data in respect of each PPO is captured in IFMS, so that not only correctness of bill can be ensured, but also historicity of a pensioner can be maintained in IFMS for future reference.

On scrutiny of enhanced family pensions in continuation, it is found that the date upto which enhanced family pension is payable, is not available in the IFMS. Such incomplete data capture will defeat the purpose of a database. The list of such enhanced family pension cases is enclosed in **Annexure-XXXI** of this report.

5.2.8 Irregualrity in Pension Payments: -

(i) Excess Payment of Rs.438098/- towards pension to Smt. Sabitri Mohapatra, PPO ID=13783:

Rule 8.9 of CCS (Pension) Rules, Enhanced family pension to be paid till completion of 65 years from date of birth of the deceased Govt. Servant or 7 years from date of death, whichever is earlier. Thereafter, normal rate of Family Pension is to be paid.

As per data available in IFMS, Family Pension of Smt. Sabitri Mohapatra, should be restored wef 21.02.2022 after the date of death of Prasanta Kumar Mohapatra i.e 20.02.2012. But it was noticed that the Enhanced Family Pension has been Continued up to June-2023 instead of 20.02.2022

(up to 65 years of deceased pensioner) as a result an excess amount of Rs. **4,38,098**/- has been paid to Smt. Mohapatra

(ii) Excess payment of Rs.36756/- towards pension to Sri Mohansundar Patra, PPO ID-1114:

Rule 8.9 of CCS (Pension) Rules, Enhanced family pension to be paid till completion of 65 years from date of birth of the deceased Govt. Servant or 7 years from date of death, whichever is earlier. Thereafter, normal rate of Family Pension is to be paid.

As per data available in IFMS, Family Pension of Sri Mohansundar Patra should be restored wef 08.03.2023 after the date of death of Smt. Jyotsna Rath i.e 30.09.2020. But it was noticed that

the Enhanced Family Pension has been Continued up to May-2023 instead of 07.03.2023 (up to 65 years of deceased pensioner) as a result an excess amount of Rs. 36,756/- has been paid to Sri Patra.

(iii) Irregularity in Pension Payment of Shri Rakesh Kumar Mohapatra, PPO_ID-1311:

On scrutiny of data available in IFMS in respect of Shri Rakesh Kumar Mohapatra having PPO No. 140432, it was found that the regular pension payments have been done till the month of June-2022 at the rate of Rs. 25,550+31% TI. Again Rs. 4412/- as TI arrear and Rs. 41,391/- as pension for the month of January-2023 have been paid to Sri Mohapatra vide TV No 669 dated 21.01.2023 and TV No 659 dated 31.01.2023 respectively.

Further, it was also noticed that Shri Mohapatra has submitted Life Certificate on 08.01.2023 but monthly pension is stopped after January-2023 In this regard following observations are made:

- Reason to discontinue the regular pension after June-2022.
- Whether any casualty information has been obtained form the relatives to discontinue the pension.
- Reason for non-payment of pension from July-2022 to December-2022 and February-2023 onwards.

(iv) Checking of Pension Payment of West Bengal Pensioner:

The pension of Other State Pensioner is paid by the State Government on behalf of Concern State with the declared rate of T.I. of that state. Accordingly the T.I rate of a state should be equal for all pensioners. In some cases, whose pay revisions are yet to be done, the T.I rate of such pensioner may be varied from the current rate of T.I.

On scrutiny of pension cases of West Bengal's pensioners, it was noticed that the rate of T.I was not uniform across the treasuries and among pensioners of same treasuries during the month of August-2022 and September-2022 as per data available at this end. This discrepancy may continue up to inspecting month of Treasuries/Sub-Treasuries. The variation in T.I rate may cause less or excess payments to the pensioners. Hence, cause of variation in T.I rate of West Bengal Pensioners should be verified by the Treasury Inspection Parties and POM may be issued if any irregularity found.

Following variations were noticed during the e-inspection of treasuries in the T.I rate during the said month:

Sl. No	No. of Pensioners	Rate of T.I
1	15	0%
2	1	2%
3	1	5%
4	1	7%
5	96	3%
6	5	4%

7	3	8%
8	1	31%
9	2	52%
10	9	125%
11	40	133%

(v) Checking of Pension Payment of Other States:

The pension of Other State Pensioner is paid by the State Government on behalf of Concern State with the declared rate of T.I. of that state. Accordingly the T.I rate of a state should be equal for all pensioners. In some cases, whose pay revisions are yet to be done, the T.I rate of such pensioner may be varied from the current rate of T.I.

On scrutiny of pension cases of other states, it was noticed that the rate of T.I was not uniform for the pensioners of different states during the month of August-2022 and September-2022 as per data available at this end. This discrepancy may continue up to inspecting month of Treasuries/Sub-Treasuries. The state wise list of pensioners is enclosed in a single **Annexure-XXXII**

5.2.9 Discrepancy in DDO list: -

On creation of a new establishment a DDO Code is allotted by the Accountant General and uploaded in IFMS database. Similarly, on closer of an establishment or change of Treasury/Department of a DDO, the existing code is deactivated after allotment of new code for the DDO. Each action of this office is communicated to the Directorate of Treasuries to take further action at their end.

On review of DDO master available in IFMS database it is found that 22 DDOs are inactive in AG's data base but active in IFMS. The list of such DDOs and their last transactions is enclosed in **Annexure-XXXIII** of this report.

5.2.10 Non-Submission of Annual Balance Certificate: -

As per provision of SR-479 of OTC Vol-I, Treasury Officer is required to submit the Annual Balance Certificate(ABC) of all P.L. Administrators under his/her control to A.G. Office by 30th April each year.

But it is found that ~~14~~ Administrators have failed to submit Annual Balance Certificate for the Financial Year 2021-2022 and in case of ~~75~~ Administrators' Annual Balance Certificate has not been accepted by the treasury for the Financial Year 2022-23 till date. The list of such Administrators is enclosed in **Annexure-X** of this report.

Chapter-6

Integrated Financial Management System (IFMS)

In order to migrate from a paper based transaction system to a complete paperless transaction system, treasury automation was introduced in Odisha in 2001 leveraging the cutting edge technology. Integrated Financial Management System(IFMS) aims at bringing in process re-engineering for integrating all the financial activities of the state under one platform for offering various services in a time bound and transparent manner. IFMS facilitated smooth migration from a paper based transaction system to a digital, paperless system through introduction of e-voucher and e-accounts in Treasury functions.

In continuation of paperless transaction total 32 modules were proposed to be implemented in IFMS 1.0 in which 29 modules has been implemented successfully and 6 modules were proposed to be implemented in IFMS 2.0 in which 4 modules implemented successfully.

Some important modules which relates to the Accountant General are given below:

1. **Budget planning & preparation module of IFMS, Odisha:-** In IFMS, Odisha the Budget Planning and Preparation module is providing a platform for submission of Budgetary estimates from the level of DDO to the Budget Controlling Officers and the Administrative Department. The system will make necessary consolidation and provide scopes for verification of the estimates submitted by the Budget Estimating Officers and Budget Controlling Officers. It will also make forward integration with existing Budget Excution Technique Automation (BETA) software of the Finance Department to facilitate sharing of Budget estimates from the Cos to the Administrative Departments.

2. **Budget Distribution module**:- Budget Distribution module is used by all Administrative Departments of Govt. of Odisha for the purpose of distribution, surrender, re-appropriation, redistribution of budgets to their respective Controlling Officers and redistribution of funds to other departments. This is also used by all Budget Controlling Officers under all departments for the purpose of distribution and surrender of budget allotment to their respective DDOs

3. **Online Bill module:-** All bills/claims to the Treasury can be submitted/uploaded through Online Bill module of IFMS. All salary claims in respect of State Government employees both regular and contractual are prepared only through HRMS. Unless otherwise directed by the competent authority, Treasury will not accept any salary bill presented outside HRMS. The

document attached to the bills/vouchers can be scanned and uploaded in the Document Management System of IFMS.

4. **Electronic Receipts (e-Receipt):-** The IFMS, Odisha provides a platform for electronic receipt of all kinds of Government taxes and dues. Essentially, the Treasury challan can be generated online using the IFMS application and the payment can be made either online through Net-Banking or Debit Card or through offline in the CBS/GBS enabled branches of the designated link Banks of Cyber Treasury. For online payment, the taxpayers having internet banking account in the designated 17 Public & Private Sector Banks or any other Banks participating in the payment gateway of Bill Desk can remit the Government taxes and dues.

5. **Electronic Disbursement (e-Disbursement):-** One of the major objectives of IFMS is electronic disbursement of all Government payments. The following modules of IFMS are focused to ensure complete electronic disbursement of all kind of Government payments.
   (a) Electronic disbursement from Treasuries
   (b) Electronic disbursement of Works expenditures.
   (c) Electronic disbursement of pension.
   (d) Electronic disbursement of PL operators

   Government of Odisha is the first state in India to use the RBI's platform for payment to its beneficiaries. The electronic disbursement system in Odisha is Bank neutral that means all the payees account gets credited at the same time irrespective of their Bank account in any Bank, due to One point communication between CePC and RBI. Another advantage of this module is that returns/failed payments are credited to the Government account avoiding any parking of fund outside the Government account.

6. **Sanction Order module:-** The IFMS provide a facility by using digital signature of the sanctioning authorities for complete electronic documentation for generation of all kind of Sanction Order having financial implications through the system. The Sanction Orders generated from the IFMS are stored and made available to all authorities as per requirement. It facilitate a standardized process of financial sanction eliminating possibility of misclassification, wanting or loss of Sanction Orders etc.

7. **Online CO reconciliation module:-** This module provides the scope of CO wise online reconciliation of accounts between the monthly expenditures compiled by the A.G (A&E), Odisha and the accounts compiled at the Controlling Officer's level on receipt of information from the DDOs.

8. **Online Pension application submission and Preparation:-** This application provide facility for online submission of pension application to Accountant General, Odisha and Controller of Accounts by all Government employees. The data in the application are used by the Controller of Accounts, as an internal stakeholder of IFMS and AG, Odisha as an external stakeholder of IFMS to process and issue the pension payment authority.

9. **Online General Provident Fund (GPF) application submission:-** The system allow the GPF holder of the state to submit their final withdrawal application to the AG, Odisha at the time of retirement.

10. **DDO Management module:-** IFMS Odisha provides a secure, efficient and online interface for allotment of DDO Code, modification, delegation, updation and de-activation of DDO Code by the Accountant General after receiving request from DDO through Treasury under DDO Management Module.

Some major integrations of IFMS: -.

(a) **Human Resources Management System(HRMS):-** The IFMS is integrated with HRMS maintained by the Centre for Modernizing Government initiative(CMGI).HRMS software automatically prepares all related accounts and registers like Service Book, Leave Account, Loan Account, Salary Account, Incumbency Chart etc, retrieving relevant data from transactions. Moreover, it will also help retiring employees to prepare their own pension papers on click of buttons and help authorities to process pension papers easily and quickly. HRMS is an application software to carry out personnel transaction of government employees in on-line mode through Internet.

(b) Public Finance Management System(PFMS):- The IFMS is integrated with the PFMS of Government of India to share the data relating to the expenditures made by the State Government made under Central Sector Plan.

(c) Works & Accounts Management Information System (WAMIS):- The different Departments in Public Works are using the WAMIS for bill processing and preparation of Works accounts. The IFMS is integrated with the WAMIS to share the data relating to budget allocations, availability of funds, disbursement and remittance of funds.

(d) **Integration with designated Banks of Cyber Treasury:-** The IFMS is integrated with 17 (seventeen) Public & Private Sector Banks for online remittance of Government receipts.

(e) **Integration with Revenue earning Department:-** The IFMS is integrated with the following Revenue earning Departments to facilitate electronic receipts:

(i) Commercial Tax Department.

(ii) Transport Department for Motor Vehicle Tax.

(iii) Energy Department.

(iv) Odisha Public Service Commission.

(v) Odisha Sub-Ordinate Staff Selection Commission.

Implementation of e-voucher:- e-voucher has been implemented across the treasuries from February-2023. No physical voucher is currently transmitted to the Accountant General Office.

(Sreeraj Ashok)
Sr. Deputy Accountant General
(Accounts & VLC)

Annexure-I

DETAILS OF OFFICERS HOLDING CHARGE OF DIST. TREASURIES/ SPL.TREASURIES/SUB TREASURIES DURING THE YEAR-2022-23
(*Referred to in para-1.2)*

Sl No	Name of the Dist./Spl./Sub Treasuries	Name of the Officers In Charge	Grade	Period of incumbency	Telephone No	Email
1	Dist Try. Angul	Jayanti Biswal	A	31.08.21	9437637273	jayantibiswal1976@gmail.com
2	Sub Try Talcher	Prasanta Kumar Rout	B	06.05.22	7681007594	prasanta29112002@gmail.com
3	Sub Try Pallahara	Jayanta Kumar Rout(I/C)	B	31.10.22	9439203312	pallahara@orissatreasury.gov.in
4	Sub Try Athamalik	Sambit Suman Rout	B	03.01.23	7008153244	athamallik-sto@orissatreasury.gov.in
5	Sub Try Chendipada	Sri Soumya Priyadarsan	B	15.07.19	9439003289	soumyapriyadarsan@gmail.com
6	Sub Try Samal	Sangram Keshari Dalai	B	04.11.22	9437380669	samal@orissatreasury.gov.in
7	Sub Try Kishorenagar	Sri Surendra Kumar Ghadei	B	06.08.20	7978237576	surendraghadei1977@gmail.com
8	Dist Try. Balasore	Kasinath Majhi	A	03.01.22	8249273857	dkrishna.online@gmail.com
9	Sub Try Jaleswar	Nisith Ranjan Sahoo	B	16.01.23	7008344856	jaleswar@orissatreasury.gov.in
10	Sub Try Nilagiri	Dr Mamata Manjari Das	B	17.03.17	9437928758	dmamata77@yahoo.com
11	Sub Try Basta	Sarat Chandra Singh	B	16.08.21	7008683435	sarat5492@gmail.com
12	Sub Try Soro	Sandeep Paira	B	08.02.21	9438392693	sandeeppaira@gmail.com
13	Sub Try Bhograi	Sri Chitta Ranjan Padhi	B	25.04.22	9853224846	chitaranjanparhi001@gmai.com
14	Dist Try. Bhadrak	Jyotirmaya Mohapatra	A	28.12.22	8249469373	bhadrak@orissatreasury.gov.in
15	Sub Try Dhamnagar	Smt. Anupama Rout	B	05.02.21	9437311587	dhamnagar@orissatreasury.gov.in
16	Sub Try Basudevpur	Saroj Kumar Nayak	B	09.04.18	9437111439	bapeenayak1965@gmail.com
17	Sub Try Chandbali	Susanta Kumar Sutar,I/C	B	31.10.21	9861362346	chandabali@orissatreasury.gov.in
18	Sub Try Tihidi	Jagabandhu Sahoo	B	23.08.21	8984915009	tihidi@orissatreasury.gov.in
19	Dist Try. Baragarh	Minati Pati	A	30.07.19	9438529566	bargarh@orissatreasury.gov.in
20	Sub Try Padmapur	Tulsiram Meher	B	04.08.20	9348338949	tulsirammeher32@gmail.com
21	Sub Try Attabira	Pradeep Kumar Pera	B	04.08.20	9439756887	perapradeep@gmail.com

22	Sub Try Sohella	Raj Kishor Kullu	B	04.08.20	8456943132	rajkishorekullu@gmail.com
23	Sub Try Barpali	Shyam Sundar Bhoi	B	15.11.21	8328814741	shyamsundarbhoi1975@gmail.com
24	Sub Try Bheden	Manoranjan Meher	B	07.02.18	9437104311	manoj.meher3@gmail.com
25	Sub Try Bhatli	Lalatendu Pradhan	B	01.12.20	9437738900	er.lalatendupradhan@gmail.com
26	Sub Try Paikmal	Biswanath Danga	B	09.02.18	9938131008	dangabiswanath@gmail.com
27	Dist Try. Balangir	Dilip Kumar Chhatria	A	05.10.21	9439806801	dkc.dillip@gmail.com
28	Sub Try Titilagarh	Abhishek Kanta	B	02.01.22	9951164420	titilagarh@orissatreasury.gov.in
29	Sub Try Kantabanjhi	Abhimanyu Majhi	B	08.11.19	8249967558	kantabanji@orissatreasury.gov.in
30	Sub Try Patanagarh	Shovan Kumar Das	B	04.05.22	7978923138	kumarshovandas1971@gmail.com
31	Sub Try Tusura	Dasarathi Mallik	B	16.03.22	8280817261	tusra@orissatreasury.gov.in
32	Sub Try Loisingha	Sachidananda Bhue	B	06.08.20	9937361384	sachidanandabhue@gmail.com
33	Dist Try. Boudha	Mahadev Mallick	A	28.02.22	8895316444	mahadevmallick64@gmail.com
34	Sub Try Kantamal	Dillip Kumar Bagh	B	07.06.23	7656086619	kantamala@orissatreasury.gov.in
35	Dist Try. Cuttack	K. Balaji Subudhi	A	30.09.22	06712508776	cuttackdt@orissatreasury.gov.in
36	Sub Try Athagarh	Priyaranjan Mohapatra	B	27.01.21	9437048385	athagarh@orissatreasury.gov.in
37	Sub Try Salipur	Jadumani Das	B	01.08.22	7656973694	salipur@orissatreasury.gov.in
38	Sub Try Banki	Sanjay Kumar Dhal	B	12.11.21	9040408699	banki@orissatreasury.gov.in
39	Sub Try Niali	Sarat Chandra Nayak	B	05.02.21	9861372579	niali@orissatreasury.gov.in
40	Sub Try Tigiria	Amit Biswal	B	07.04.22	7873431234	tigiria@orissatreasury.gov.in
41	Sub Try Baramba	Jyoti Prakash Behera	B	09.02.21	9853168010	baramba@orissatreasury.gov.in
42	Sub Try Narasinghapur	Suvendu Kumar Swain	B	06.05.22	6371162404	narasinghpur@orissatreasury.gov.in
43	Sub Try Mahanga	Madhusudan Sethi	B	15.01.21	9937404374	mahanga@orissatreasury.gov.in
44	Dist Try. Dhenkanal	Goutami Nayak	A	10.10.22	8895590530	goutami55@gmail.com
45	Sub Try Hindol	Smt. Lokamata Mishra	B	05.08.20	9437376543	hindol@orissatreasury.gov.in
46	Sub Try Kamakhyanagar	Sri Arun Kumar Sethi	B	18.10.19	9583574543	arunsethi235@gmail.com

47	Sub Try Bhuban	Kailash Ch. Moharana	B	01.11.19	9937150323	kailashchandramaharana1963@gmail.com
48	Dist Try. Ganjam	Bhagyadhar Mallick	A	01.02.14	9853586908	ganjam@orissatreasury.gov.in
49	Sub Try Digapahandi	Bharat Behera	B	19.04.18	9938124765	bharatauditor@gmail.com
50	Sub Try Bhanjanagar	Ranjan Ullaka	B	02.01.23	9861284273	bhanjanagar@orissatreasury.gov.in
51	Sub Try Aska	Jameswar Sethy	B	13.11.19	9348612331	jameswar067@gmail.com
52	Sub Try Suruda	Basant Kumar Behera	B	04.08.20	9556989542	basanta.raghunath.kb@gmail.com
53	Sub Try Kodala	Mitrabhanu Naik	B	24.1.19	9938697406	naikmitrabhanu72@gmail.com
54	Sub Try Chikiti	Smt. Jyotshna Kumari Gomango	B	12.03.21	8249989717	jyotshna.gomango2009@gmail.com
55	Sub Try Buguda	Manjula Kumari Panda	B	05.04.21	9437886061	manjulakumaripanda0@gmail.com
56	Sub Try Khalikote	Simanchala Panda	B	27.04.22	9437771023	spandactc88@gmail.com
57	Sub Try Purusottampur	Sujata Acharya	B	31.03.22	8763295495	sujataacharya1977@gmail.com
58	Sub Try Hinjilicut	Sandhyarani Pattnaik	B	20.12.19	9437662802	bibeka.aska@gmail.com
59	Dist Try. Gajapati	Manabodh Dandsena	A	21.03.22	8280121069	manbodhadandsena@gmail.com
60	Sub Try R Udayagiri	Parsunath Sethi	B	25.04.17	9937863379	rudayagiri@orissatreasury.gov.in
61	Sub Try Kashinagar	Satya Narayana Bhuyan	B	03.02.21	9078873430	satyanarayanbhuyan@gmail.com
62	Dist Try. Jagatsinghpur	Tarun Kumar Panda	A	25.08.21	9437644076	jagatsinghpur@orissatreasury.gov.in
63	Sub Try Kujanga	John Major Dalai	B	09.01.23	9938159892	kujanga@orissatreasury.gov.in
64	Sub Try Balikuda	Itishree Behera	B	17.11.21	9853069219	beheraitishree91@gmail.com
65	Sub Try Tirtol	Duryadhan Jena	B	06.04.22	9337040929	duryadhanbalasahi@gmail.com
66	Dist Try. Jajpur	Diptima Patra	A	05.01.22	9438323170	diptiman82patra@gmail.com
67	Sub Try Dharmasala	Arun Kumar Rout	B	18.05.22	6370258127	arunrout2016@gmail.com
68	Sub Try Binjharpur	Ashok Kumar Sethy	B	06.04.22	9438140118	ashoksethy567@gmail.com
69	Sub Try Darpani	Nagendra Kumar Behera	B	11.11.22	9437275260	darpani@orissatreasury.gov.in
70	Sub Try Sukinda	Ratnakar Mallik	B	04.08.20	9439577848	ratnakarmallik@gmail.com
71	Dist Try. Jharsuguda	Smt. Geeta Tandi	A	25.08.21	9937570670	geetatandi@rediffmail.com

72	Sub Try Lakhanpur	Anshuman Pradhan	B	31.03.18	8118031443	anshumanpradhan84@gmail.com
73	Dist Try. Kalahandi	Prajna Paramita Nayak	A	19.09.22	06670230530	kalahandi@orissatreasury.gov.in
74	Sub Try Dharamgarh	Rajib Lochan Podh	B	29.04.22	7008798107	rajib.podh@gmail.com
75	Sub Try Kesinga	Ashok Kumar Majhi	B	31.07.2020	9438261538	kesinga@orissatreasury.gov.in
76	Sub Try Jaipatana	Minati Singh	B	06.01.20	7504402660	singhminati23@gmail.com
77	Sub Try Junagarh	Jaydev Sabar	B	20.03.17	7978034810	jayadevsabar27@gmail.com
78	Sub Try M.Rampur	Smt. Sanjukta Sahu	B	03.01.20	9556919011	sanjukta.smr@gmail.com
79	Sub Try Th.Rampur	Pratap Pradhan	B	21.04.21	9437735740	pradhanpratap088@gmail.com
80	Dist Try. Keonjhar	Ranjit Kumar Majhi	A	19.02.21	9437749390	ranjitkmajhi65@gmail.com
81	Sub Try Anandapur	Ipsita Moharana	B	02.01.23	8917269554	anandapur@orissatreasury.gov.in
82	Sub Try Champua	Pradeep Kumar Sahoo	B	06.05.22	9437720728	pks.auditor@gmail.com
83	Sub Try Barbil	Chaitanya Beshra	B	04.11.19	8249918581	stobarbil@rediffmail.com
84	Sub Try Hatadihi	Govind Chandra Sahoo	B	08.08.22	9937314415	govinda.chandra1968@gmail.com
85	Sub Try Ghatagaon	Jitendriya Pradhan	B	12.05.22	8658320340	jitendriya.rkl@gmail.com
86	Sub Try Telkoi	Dr Bishnu Prasad Jena	B	27.03.18	7008129284	bisnu132@gmail.com
87	Dist Try. Kendrapada	Pramod Kumar Rout	A	07.10.22	06727232280	kendrapara@orissatreasury.gov.in
88	Sub Try Marshghai	Pallabi Saha	B	04.08.20	9078909910	pallabi.agri@gmail.com
89	Sub Try Pattamundei	Umakanta Sahu	B	02.01.23	9776001974	pattamundai@orissatreasury.gov.in
90	Sub Try Rajkanika	Bijay Kumar Behera	B	16.08.22	06729248249	rajkanika@orissatreasury.gov.in
91	Sub Try Rajnagar	Adhikari Fani Bhusana	B	08.06.22	9861491460	fanibhusandas@gmail.com
92	Dist Try. Khorda	Surya Kumar Nayak	A	30.09.22	8249469659	khurdadt@orissatreasury.gov.in
93	Sub Try Banpur	Rashmikanta Penthoi	B	03.02.21	9437060427	rkpenthoi1970@gmail.com
94	Sub Try Jatni	Arun Kumar Nayak	B	23.08.21	9337767136	arunheritage@gmail.com
95	Sub Try Tangi	Shikhanda Sekhar Mishra	B	24.08.22	06756224306	tangi@orissatreasury.gov.in
96	Dist Try. Koraput	Pran Shankar Deota	A	30.12.22	9861099706	koraput@orissatreasury.gov.in

97	Sub Try Kotpad	Soumya Kanta Bangolla(I/C)	B	01.07.22	9337123293	kotpad-sto@orissatreasury.gov.in
98	Sub Try Laxmipur	Pairapu Trinath	B	31.10.22	8917268614	laxmipur@orissatreasury.gov.in
99	Sub Try Pottangi	Smt. Nutan Mallick	B	12.04.21	9090314989	nutanmallick555@gmail.com
100	Sub Try Machkund	Pairapu Trinath	B	20.03.18	8917268614	pairaputrinath77@gmail.com
101	Sub Try Boriguma	Sri Soumya Kanta Bangolla	B	07.08.20	9337123293	borigumma@orissatreasury.gov.in
102	Dist Try. Mayurbhanj	Ajay Kumar Sethi	A	08.06.20	9438296128	ajaysethi78.as@gmail.com
103	Sub Try Karanjia	Sri Rabindra Nath Katual	B	11.01.21	9337216564	karanjia@orissatreasury.gov.in
104	Sub Try Udala	Chandrakant Hembram	B	05.08.20	7656020332	hembram.ck@gmail.com
105	Sub Try Rairangpur	Sri Deepak Kumar Behera	B	06.08.20	7978990419	rairangpur@orissatreasury.gov.in
106	Sub Try Betnoti	Purna Chandra Singh	B	03.01.20	9438031952	betnoti@orissatreasury.gov.in
107	Sub Try Bahalda	Smt. Manojamanjari Patra	B	05.08.20	8984765755	manojamanjaripatra@gmail.com
108	Sub Try Rasgovindpur	Madhusmita Tudu	B	20.04.22	8249458545	jhuna.ram2013@gmail.com
109	Sub Try Bisoi	Miss Sunita Shiva Ranjani	B	22.03.17	9439471113	s.sunita8888@gmail.com
110	Sub Try Jashipur	Sushama Manjari Giri	B	01.10.22	8847849161	smanjarigiri@gmail.com
111	Sub Try Jharpokharia	Ashok Kumar Marndi	B	06.08.20	9348417795	marndi.ashok25@gmail.com
112	Sub Try Khunta	Ashok Kumar Mohapatra	B	15.07.22	9437292095	ashokkuta@gmail.com
113	Dist Try. Malkanagiri	Sarthak Kumar Naik	A	21.12.22	8249422195	malkangiri@orissatreasury.gov.in
114	Sub Try Balimela	Lochan Kumar Bag	B	06.08.20	9078155331	lochankumarbag0@gmail.com
115	Sub Try Kalimela	Shiba Charan Nayak	B	15.02.21	9337427823	shibanayak707172@gmail.com
116	Dist Try. Nayagarh	Laxmidhar Murmu	A	26.05.2023	9938283932	nayagarh@orissatreasury.gov.in
117	Sub Try Khandapda	Prakash Kumar Sethi	B	07.11.22	7982902573	pattamundai@orissatreasury.gov.in
118	Sub Try Daspalla	Debendra Kumar Dalei	B	04.05.22	8280243903	debendradalai.auditor@gmail.com
119	Sub Try Ranpur	Smt. Khirodini Majhi	B	04.08.20	7787023123	khirodinimajhi@gmail.com
120	Dist Try. Nuapada	Mardaraj Mahaling	A	18.11.21	9439753451	mahaling.mardaraj@gmail.com
121	Sub Try Khariar	Lekharam Bhoi	B	04.08.20	9938304112	lekharambhoi.communicate@gmail.com

122	Dist Try. Nabarangpur	Siba Charan Nayak	A	28.10.20	7008681152	shibacharan1975@gmail.com
123	Sub Try Umerkote	Miss Sabita Bhatra	B	20.09.18	9437777590	sabita.bhatra9@gmail.com
124	Sub Try Khatiguda	Rikshyeeram Duria	B	05.08.20	8917629745	duriarikshyeeram@gmail.com
125	Sub Try Dabugaon	Smt. Renuprabha Majhi	B	07.08.20	9437254124	renuprabha1989@gmail.com
126	Dist Try. Phulbani	Kumud Chandra Kahanr	A	30.06.21	9437991924	kckplb@gmail.com
127	Sub Try G.Udayagiri	Miss Namita Kanhar	B	22.03.17	8895322049	namitakanhar.049@gmail.com
128	Sub Try Baliguda	Sudhakar Kanhar	B	11.01.21	6371523740	sudhakarkanhar67@gmail.com
129	Sub Try Daringibadi	Nihar Ranjan Seth	B	13.08.21	9937688444	niharranjanseth39@gmail.com
130	Sub Try Tumudibandha	Bikash Kumar Pradhan	B	06.08.20	9438782695	bikashotas@gmail.com
131	Dist Try. Puri	Sabyasachi Dash	A	15.12.21	9937172710	sabyasachi246@gmail.com
132	Sub Try Nimapara	Niranjan Nayak	A	25.05.12	06758252458	niranjann175@gmail.com
133	Sub Try Satyabadi	Lisa Behera	B	02.09.21	7978507497	beheralissa78@gmail.com
134	Sub Try Kakatpur	Dipak Ranjan Binakar	B	20.04.22	9437507384	drbinakar@gmail.com
135	Sub Try Pipili	Mamata Sethi	B	12.09.18	9439901315	msethy77@gmail.com
136	Dist Try. Rayagada	Mitoshna Rout	A	06.02.23	7008030184	rayagada@orissatreasury.gov.in
137	Sub Try Gunupur	Sarat Chandra Nayak(I/C)	B	07.10.22	9556141950	gunupur@orissatreasury.gov.in
138	Sub Try Kashipur	Sarat Sobor(I/C)	B	30.04.22	7991026230	stokashipur@gmail.com
139	Sub Try Padmapur	Chitta Ranjan Mallick	B	02.07.22	9439748448	crm19832.2.com@gmail.com
140	Sub Try B.Cuttack	Suvendu Kumar Jena	B	02.02.22	8847843015	bisamcuttack@orissatreasury.gov.in
141	Dist Try. Sonepur	Sangram Keshari Dalai	A	08.04.22	9437783745	sangramkdalai1982@gmail.com
142	Sub Try Dunguripali	Ratilal Pradhan	B	20.09.17	9437236275	rati5536@gmail.com
143	Sub try Biramaharajpur	Arun Kumar Meher	B	05.08.20	9937132862	arunmeher862@gmail.com
144	Dist Try. Sambalpur	Urmila Baa	A	01.03.23	9938434275	sambalpur@orissatreasury.gov.in
145	Sub Try Kuchinda	Smt. Pinky Seth	B	31.07.20	8658376223	seth.pinky@rediffmail.com
146	Sub Try Rairakhol	Pravat Kumar Singh	B	07.07.22	9437565602	meprabhat66@gmail.com

147	Sub Try Burla	Rebati Meher	B	06.01.21	7504268344	pinki.pinki.meher@gmail.com
148	Sub Try Rengali	Smt. Jharana Kalo	B	25.01.21	7327834138	jharanakalo08@gmail.com
149	Sub Try Jujomura	Cyprian Sagar(I/C)	B	02.05.22	9437674433	cypriansanga29@gmail.com
150	Dist Try. Sundergarh	Dileswar Majhi	A	16.09.21	9938530344	dileswarmajhi01@gmail.com
151	Sub Try Bonai	Smt. Hepsiba Dungdung	B	01.01.21	8114901885	hepsibadungdung@gmail.com
152	Sub Try Rajgangpur	D. Ramkrishna Rao	B	27.01.21	7735730194	dramakrishna6@gmail.com
153	Sub Try Biramitrapur	Bijay Kumar Toppo	B	04.08.20	9937029700	toppobijayrd@gmail.com
154	Sub Try Subdega	Miss Muktamani Tigga	B	20.03.17	9439788936	muktamani001@gmail.com
155	Sub Try Koira	Prafulla Kumar Ekka	B	20.12.18	9437148674	prafullalfa@gmail.com
156	Sub Try Lephripara	Uday Nath Naik	B	14.10.22	8249134748	lefripara@orissatreasury.gov.in
157	Sub Try Himgiri	Nilam Sagar Lakra	B	07.08.20	7749862835	lakra.sagar165@gmail.com
158	Dist Try. Deogarh	Suresh Chandra Majhi	A	09.08.21	9938512438	sureshmajhi99@gmail.com
159	Spl. Treasury Panposh	Nilima Kanti Baa	A	24.09.18	9668991745	panposhspl@orissatreasury.gov.in
160	Spl. Treasury, No-Ii,Ola Campus, Bbsr	Basantimani Singh	A	30.07.19	9439365995	bbsrspl2@orissatreasury.gov.in
161	Spl. Treasury Jajpur Road	Nelson Lakra	A	01.11.22	9439090754	jajpurspl@orissatreasury.gov.in
162	Spl. Treasury Khorda	Gokula Chnadra Muduli, (I/C)	A	07.06.19	9437179941	gcmuduli72@gmail.com
163	Spl. Treasury Berhampur	Harish Chandra Pradhan	A	01.10.22	9437260664	berhampur@orissatreasury.gov.in
164	Spl. Treasury Cuttack	Manaswini Sahu	A	28.09.22	7978807518	cuttackspl@orissatreasury.gov.in
165	Spl. Try. Jaipur	Bipin Bihari Nayak	A	08.06.20	9437763329	bipinbehari08@gmail.com
166	Spl. Try No-I,Bbsr	Jyotirmay Nayak	A	01.05.2023	8895124099	bbsrspl1@orissatreasury.gov.in
167	Spl. Try New Delhi	Sudhansu Kumar Mohanty, (I/C)	A	13.02.2021	9438811152	rescm-or@nic.in
168	Cyber Treasury	Snigdharani Swain	A	20-05-22	9437870311	cybertreasury@orissatreasury.gov.in
169	State Pension Treasury	Madhusudan Mohanty	A	04.02-2021	9439202616	state.pension@orissatreasury.gov.in

Annexure-II

Sanctioned Strength and men in position during the year 2022-2023
(*Referred to in para-1.5.2)*

Sl.No	Name of the Try./Spl. Try./Sub-Try.	Sanctioned Strength	Men in position
1	Dist.Try. Balasore	23	10
2	Sub-Try. Basta	2	2
3	Sub-Try. Jaleswar	4	2
4	Sub-Try. Nilagiri	3	3
5	Sub-Try. Soro	4	3
6	Sub-Try. Bhogarai	1	1
7	Dist. Try.,Bhadrak	12	5
8	Sub-Try. Basudevpur	1	1
9	Sub-Try. Chandabali	1	0
10	Sub-Try. Dhamnagar	2	1
11	Sub-Try. Tihidi	2	1
12	Dist.Try.,Cuttack	32	14
13	Sub-Try. Athagarh	3	2
14	Sub-Try. Banki	5	2
15	Sub-Try. Salepur	4	2
16	Sub-Try. Baramba	3	1
17	Sub-Try. Mahanga	2	1
18	Sub-Try. Narasinghpur	2	1
19	Sub-Try. Niali	1	1
20	Sub-Try. Tigiria	2	2
21	Spl. Try. Cuttack	19	8
22	Dist.Try.Jagatsinghpur	16	6
23	Sub-Try. Kujanga	6	2
24	Sub-Try. Tirtol	3	2
25	Sub-Try. Balikuda	2	1
26	Dist.Try., Jajpur	13	9
27	Sub-Try. Binjharpur	2	1
28	Sub-Try. Dharmasala	4	2
29	Sub-Try. Darpan	2	1
30	Sub-Try. Sukinda	4	2
31	Spl. Try. Jajpur Road	8	4
32	Dist.Try. Kendrapara	12	6
33	Sub-Try. Pattamundai	3	2
34	Sub-Try. Marshaghai	2	1
35	Sub-Try. Rajnagar	3	1
36	Sub-Try. Rajkanika	2	1
37	District Treasury, Khurda	33	19
38	Sub-Try. Banapur	3	1
39	Sub-Try. Jatni	2	1
40	Sub-Try. Tangi	2	1

41	Spl. Try. No.I, BBSR	23	14
42	Spl. Try. No.II, OLA Campus	12	6
43	Spl. Try. Khurda	10	6
44	Dist.Try., Nayagarh	8	7
45	Sub-Try. Daspalla	2	1
46	Sub-Try. Khandapara	2	1
47	Sub-Try. Ranpur	2	1
48	District Treasury, Puri	26	11
49	Sub-Try. Nimapara	3	2
50	Sub-Try. Satyabadi	2	2
51	Sub-Try. PipIli	1	1
52	Sub-Try. Kakatpur	2	2
53	Dist. Treasury, Mayurbhanj	24	17
54	Sub-Try. Karanjia	4	3
55	Sub-Try. Betnoti	4	2
56	Sub-Try. Udala	4	2
57	Sub-Try. Rairangpur	4	4
58	Sub-Try. Bahalda	2	1
59	Sub-Try. Bisoi	2	1
60	Sub-Try. Jharpokharia	2	2
61	Sub-Try. Rasgovindapur	2	1
62	Sub-Try. Jashipur	2	2
63	Sub-Try. Khunta	2	1
64	Dist.Try., Angul	18	11
65	Sub-Try. Talcher	6	4
66	Sub-Try. Pallahara	3	2
67	Sub-Try. Samal	2	2
68	Sub-Try. Chhendipada	2	2
69	Sub-Try. Kishornagar	2	1
70	Sub-Try. Athamallik	4	3
71	Dist. Try., Dhenkanal	21	15
72	Sub-Try. Hindol	3	3
73	Sub-Try. Kamakhyanagar	5	3
74	Sub-Try. Bhuban	2	1
75	Dist.Try., Bolangir	16	12
76	Sub-Try. Kantabanji	2	1
77	Sub-Try. Patnagarh	4	2
78	Sub-Try. Titilagarh	5	4
79	Sub-Try. Tusura	2	2
80	Sub-Try. Loisinga	2	1
81	Dist.Try.,Subarnapur	9	5
82	Sub-Try. Dunguripali	2	1
83	Sub-Try. Biramaharajpur	2	0
84	Dist. Try. Sambalpur	27	13
85	Sub-Try. Burla	4	3

86	Sub-Try. Kuchinda	4	3
87	Sub-Try. Rairakhol	3	2
88	Sub-Try. Jujumora	2	2
89	Sub-Try. Rengali	2	1
90	Dist.Try. Bargarh	18	12
91	Sub-Try. Padampur	4	3
92	Sub-Try. Attabira	2	1
93	Sub-Try. Barapalli	1	0
94	Sub-Try. Bhatli	1	1
95	Sub-Try. Bheden	2	0
96	Sub-Try. Sohela	2	2
97	Sub-Try. Paikamal	2	1
98	Dist. Try., Deogarh	6	2
99	Dist.Try. Jharsuguda	6	4
100	Sub-Try. Lakhanpur	2	1
101	Dist. Try., Keonjhar	19	13
102	Sub-Try. Anandpur	3	2
103	Sub-Try. Barbil	3	2
104	Sub-Try. Champua	4	2
105	Sub-Try. Ghatagaon	2	2
106	Sub-Try. Hatadihi	2	1
107	Sub-Try. Telkoi	2	1
108	Dist. Try., Sundargarh	21	12
109	Sub-Try. Biramitrapur	1	1
110	Sub-Try. Bonai	4	3
111	Sub-Try. Rajgangpur	4	3
112	Sub-Try. Hemgiri	2	2
113	Sub-Try. Koira	2	1
114	Sub-Try. Lephripara	2	1
115	Sub-Try. Subdega	2	1
116	Spl. Try. Panposh	12	9
117	Dist. Try., Phulbani	16	7
118	Sub-Try. G.Udayagiri	4	2
119	Sub-Try. Baliguda	4	3
120	Sub-Try. Daringbadi	2	1
121	Sub-Try. Tumudibandha	2	1
122	District Treasury, Boudh	7	5
123	Sub-Try. Kantamal	2	1
124	District Treasury, Koraput	16	6
125	Sub-Try. Borigumma	2	2
126	Sub-Try. Kotpad	1	1
127	Sub-Try. Laxmipur	2	2
128	Sub-Try. Machhakund	2	1
129	Sub-Try. Pottangi	3	0

130	Spl. Try. Jeypore	10	8
131	Dist.Try., Malkangiri	5	2
132	Sub-Try. Balimela	2	2
133	Sub-Try. Kalimela	2	2
134	Dist.Try., Nawarangpur	7	4
135	Sub-Try. Umerkote	4	4
136	Sub-Try. Khatiguda	2	1
137	Sub-Try. Dabugaon	2	2
138	Dist.Try, Rayagada	12	8
139	Sub-Try. Gunupur	4	2
140	Sub-Try. Bisam Cuttack	4	2
141	Sub-Try. Kashipur	1	1
142	Sub-Try. Padmapur	2	1
143	Dist.Try. Kalahandi	13	5
144	Sub-Try. Dharmagarh	3	1
145	Sub-Try. Jaipatna	2	2
146	Sub-Try. Junagarh	2	1
147	Sub-Try. Kesinga	1	0
148	Sub-Try. M.Rampur	2	1
149	Sub-Try. T.Rampur	2	1
150	Dist. Trey.Nuapada	6	4
151	Sub-Try. Khariar	2	1
152	Dist. Try., Ganjam	17	12
153	Sub-Try. Aska	5	3
154	Sub-Try. Bhanjanagar	6	4
155	Sub-Try. Sorada	2	1
156	Sub-Try. Chikiti	3	2
157	Sub-Try. Digapahandi	4	3
158	Sub-Try. Kodala	2	1
159	Sub-Try. Khalikote	2	2
160	Sub-Try. Purushattompur	2	1
161	Sub-Try. Buguda	2	1
162	Sub-Try. Hinjilicut	2	2
163	Spl.Try. Berhampur	24	16
164	Dist. Try., Gajapati	8	5
165	Sub-Try. R.Udayagiri	3	2
166	Sub-Try. Kashinagar	2	1
167	SPL. TRY New Delhi	3	3
168	Cyber Treasury	2	2
169	State Pension Treasury	4	1
	TOTAL	**926**	**547**

Annexure-III

Misclassification between Capital Head of Account and Revenue Head of Account
(*Referred to in para-2.4.1)*

Major Head of Account	Total Expenditure	Misclassified Expenditure	Observations
	(Rs. in crore)		
4059	1,938.35	44.79	The assets belong to Panchayati Raj Institutions, grants are released under the State Finance Commission Award, booking under capital head is irregular.
4202	2,192.32	96.12	Funds sanctioned for repair, maintenance, renovation, upgradation of various assets, purchase of furniture, utensils, air conditioner machines, geysers for sports hostels, planting of trees, maintenance of FIFA standard natural turf. Various works relating to C.P.D.O. building. Expenditure incurred out of Odisha Sports development Fund. the booking under Capital Section is objectionable.
4210	2,418.69	1.18	Expenditure is mainly relating to repair and renovation and purchase of office stationery.
4215	2,526.67	568.26	i. Funds released for execution of works under Odisha Integrated sanitation Improvement Project in Cuttack and Bhubaneswar. ii. Funds released in favour of Odisha Urban Infrastructure Development Fund (OUIDF). The ownership of the assets lies with Urban Local Bodies (ULB) concerned.
4216	546.38	21.62	The assets belong to Panchayati Raj Institutions, grants released under the State Finance Commission Award, booking under capital head is irregular.
4217	516.90	387.88	Development of infrastructures like Wet Mix Macadam (WMM), BT roads, Drains & CD works under Town Planning Scheme by Bhubaneswar Development Authority. The ownership of the assets lies with Urban Local Bodies (ULB) concerned.
4225	414.39	36.44	Sanction of funds for minor repair & maintenance of schools, staff quarters and hostel.
4425	170.34	16.35	Funds released in favour of Odisha Ware Housing Corporation for upgradation/renovation of existing warehouses owner by the Corporation.
4575	293.42	88.71	The Department has clarified that under the 'Connection to BPL households' component of the schemes-BGJY. The ownership of assets created would be vested in the respective household. The expenditure towards the same cannot be treated as Capital Expenditure.

4700	3,809.64	0.60	Replies received from some of the Divisions reveals that the expenditure that have been identified by this office as Revenue Expenditure, have been booked under the Capital Heads, as per the Budget & allotment orders received from their Competent Authority.
4701	1,664.14	7.55	
4702	827.51	6.68	
4711	1,112.27	0.45	
4801	3,071.59	647.73	i. Grants to OPTCL under State Capital Region Improvement of Power System (SCRIPS). Assets belongs to OPTCL. ii. Funds booked under BGJY are individual assets.
5053	155.27	28.75	Conduct of Social Impact Assessment study for the establishment of Shree Jagannath International Airport at Puri. The ownership for establishment of Shree Jagannath International Airport at Puri vest with Airport Authority.
5054	9,860.61	33.54	Administrative Expenditure under PMGSY. Booking of funds under Capital Section is contradiction to Rule-29 and 30 of GAR-1990.
5055	293.39	201.94	Development of Block-level bus stands, the assets lies with ULBs.
5075	586.72	546.72	Funds released towards land acquisition charges for development of Khurda Road-Bolangir NBG Rail Link Project. As per MOU with the Ministry of Railway the assets created shall be all time vest with the Railways.
5452	275.45	8.95	Funds released in favour of Bhubaneswar Municipal Corporation (BMC) for improvement of water quality of Bindusagar Pond and funds released to OTDC for expansion of Panthanivas, Puri & Rourkela and improvement of Nimantran Restaurant, Bhubaneswar. The ownership of the assets lies with OTDC.
Total	**32,674.05**	**2,744.26**	

Annexure-IV

Wrongly booked under Guarantee Commission

(Refer para-2.4.2)

SL NO	TR CD	TR MN	Ddo	MJH CD	MIH CD	SBH CD	DTLH CD	AMT PAID
1	CBR	07	Kadama PACS	0075	108	0123	2184	16
2	CBR	04	Prasanta Kumar Padhi	0075	108	0123	2184	30
3	CBR	07	Ashok Kumar Behera	0075	108	0123	2184	30
4	CBR	08	Dambarudhar Sahu	0075	108	0123	2184	32
5	CBR	02	Smaranika Rout	0075	108	0123	2184	34
6	CBR	04	Sarada Prasad Rana	0075	108	0123	2184	34
7	CBR	04	Swapneswar Das	0075	108	0123	2184	34
8	CBR	06	Bebilata Jena	0075	108	0123	2184	34
9	CBR	06	Gunanidhi Samal	0075	108	0123	2184	34
10	CBR	07	Abdul Sajid Khan	0075	108	0123	2184	34
11	CBR	07	Ashok Kumar Behera	0075	108	0123	2184	34
12	CBR	07	Damayanti Biswal	0075	108	0123	2184	34
13	CBR	07	Kadamapacs	0075	108	0123	2184	34
14	CBR	07	Krushna Chandra Barik	0075	108	0123	2184	34
15	CBR	07	Rambha Nayak	0075	108	0123	2184	34
16	CBR	08	Chintamani Malik	0075	108	0123	2184	34
17	CBR	08	Shridhar Malik	0075	108	0123	2184	34
18	CBR	11	Sukanti Das	0075	108	0123	2184	34
19	CBR	12	Surendra Kumar Raut	0075	108	0123	2184	34
20	CBR	02	Samir Dehury	0075	108	0123	2184	35
21	CBR	04	Bapuji Behera	0075	108	0123	2184	35
22	CBR	04	Dillip Behera	0075	108	0123	2184	35
23	CBR	04	Ramesh Behera	0075	108	0123	2184	35
24	CBR	04	Sanyasi Behera	0075	108	0123	2184	35
25	CBR	06	Chandrama Rout	0075	108	0123	2184	35
26	CBR	06	Kumudini Kar	0075	108	0123	2184	35
27	CBR	08	Dipali Lenka	0075	108	0123	2184	35
28	CBR	09	Subash Chandra Pati	0075	108	0123	2184	35
29	CBR	11	Prakash Das	0075	108	0123	2184	35
30	CBR	12	Kumuda Charan Nayak	0075	108	0123	2184	35
31	CBR	12	Mayanka Mahakhud	0075	108	0123	2184	35
32	CBR	12	Pabitra Dehury	0075	108	0123	2184	35
33	CBR	12	Salila Dehury	0075	108	0123	2184	35
34	CBR	12	Santosh Dehury	0075	108	0123	2184	35
35	CBR	12	Shanti Dehury	0075	108	0123	2184	35
36	CBR	12	Srikant Dehury	0075	108	0123	2184	35
37	CBR	12	Sushant Dehury	0075	108	0123	2184	35
38	CBR	06	Debadatta Barik	0075	108	0123	2184	40
39	CBR	06	Sarat Chandra Das	0075	108	0123	2184	50
40	CBR	09	Kamali Nayak	0075	108	0123	2184	50
41	CBR	01	Prasanta Kumar Behera	0075	108	0123	2184	75

42	CBR	01	Prasanta Kumar Sahoo	0075	108	0123	2184	75
43	CBR	04	Shambhunath Dhal	0075	108	0123	2184	75
44	CBR	04	Sulochana Behera	0075	108	0123	2184	75
45	CBR	04	Suryamani Rout	0075	108	0123	2184	75
46	CBR	09	Ranjan Kumar Das	0075	108	0123	2184	75
47	CBR	11	Prasant Kumar Behera	0075	108	0123	2184	75
48	CBR	12	Sasmita Swain	0075	108	0123	2184	75
49	CBR	01	Aratis Wain	0075	108	0123	2184	250
50	CBR	06	Dukha Maharana	0075	108	0123	2184	250
51	SBP	12	Secretary R.C.M.S Ltd Bamra	0075	108	0123	2033	500
52	BGR	12	Secy R. M.C. Padampur	0075	108	0123	2033	1000
53	KRD	10	ST And SC Dev Deptt BBSR	0075	108	0123	2217	1000
54	KRD	12	St And Sc Dev Ltd Bbsr	0075	108	0123	2217	1000
55	PRI	11	E.O. N.A.C Konark	0075	108	0123	2166	1440
56	CBR	12	Biranchi Narayan Jena	0075	108	0123	2184	1500
57	GJM	12	Executive Officer Nac Chatrapur	0075	108	0123	2166	1985
58	BLS	12	Eo Bls Municipality	0075	108	0123	2166	9000
59	BBS	05	OBC FDCC	0075	108	0123	2217	10000
60	KRD	10	ST And SC Dev BBSR	0075	108	0123	2217	10000
61	KRD	12	ST And SC Dev Ltd BBSR	0075	108	0123	2217	10000

Annexure-V

Misclassification of CGGIS as AISGIS in the month of March-2023

(*Referred to in para-2.4.3)*

TRY	MJH	TV.NO	RHJH	MIH	SBH	DTLH	AMOUNT	Correct Chart of Account			
JSP	2059	0003	8658	123	1688	000	60	8658	101	9218	91196
JSP	2059	0029	8658	123	1688	000	360	8658	101	9218	91196
PRI	2059	0030	8658	123	1688	000	120	8658	101	9218	91196
PRI	2059	0051	8658	123	1688	000	120	8658	101	9218	91196
BDK	2059	0009	8658	123	1688	000	60	8658	101	9218	91196
BDK	2059	0031	8658	123	1688	000	120	8658	101	9218	91196
BDK	2059	0040	8658	123	1688	000	60	8658	101	9218	91196
SNG	2059	0035	8658	123	1688	000	120	8658	101	9218	91196
SNG	2059	0044	8658	123	1688	000	60	8658	101	9218	91196
CTC	2059	0015	8658	123	1688	000	60	8658	101	9218	91196
CTC	2059	0053	8658	123	1688	000	120	8658	101	9218	91196
CTC	2059	0057	8658	123	1688	000	120	8658	101	9218	91196
BLS	2059	0069	8658	123	1688	000	120	8658	101	9218	91196
BLS	2059	0087	8658	123	1688	000	60	8658	101	9218	91196
CTS	2059	0014	8658	123	1688	000	60	8658	101	9218	91196
CTS	2059	0016	8658	123	1688	000	120	8658	101	9218	91196
CTS	2059	0027	8658	123	1688	000	60	8658	101	9218	91196
CTS	2059	0099	8658	123	1688	000	120	8658	101	9218	91196
DKL	2059	0008	8658	123	1688	000	60	8658	101	9218	91196
DKL	2059	0040	8658	123	1688	000	60	8658	101	9218	91196
JPR	2059	0006	8658	123	1688	000	60	8658	101	9218	91196
ANG	2059	0006	8658	123	1688	000	120	8658	101	9218	91196
ANG	2059	0073	8658	123	1688	000	60	8658	101	9218	91196
NRG	2059	0016	8658	123	1688	000	60	8658	101	9218	91196
NRG	2059	0027	8658	123	1688	000	60	8658	101	9218	91196
JSD	2059	0010	8658	123	1688	000	60	8658	101	9218	91196
JSD	2059	0028	8658	123	1688	000	60	8658	101	9218	91196
JSD	2059	0029	8658	123	1688	000	60	8658	101	9218	91196
KRD	2059	0011	8658	123	1688	000	60	8658	101	9218	91196

KRD	2059	0026	8658	123	1688	000	60	8658	101	9218	91196
KRD	2059	0036	8658	123	1688	000	120	8658	101	9218	91196
KRD	2059	0074	8658	123	1688	000	120	8658	101	9218	91196
KRD	2059	0328	8658	123	1688	000	120	8658	101	9218	91196
KRD	2059	0361	8658	123	1688	000	120	8658	101	9218	91196
KRD	2059	0393	8658	123	1688	000	60	8658	101	9218	91196
BGR	2029	00046	7658	101	1688	000	1250	7610	800	0825	48015
SNG	2059	00023	7658	101	1688	000	3250	7610	800	0825	48015
PLB	2515	00139	7658	101	1688	000	2250	7610	800	0825	48015
BLG	2515	00006	7658	123	1688	000	3250	7610	800	0825	48015
DKL	2029	00054	7658	123	1688	000	2000	7610	800	0825	48015
GJM	2235	00126	7658	123	1688	000	6000	7610	800	0825	48015
JYR	2225	00042	7658	123	1688	000	2000	7610	800	0825	48015
JYR	2225	00044	7658	123	1688	000	1250	7610	800	0825	48015
KPT	2029	00003	7658	123	1688	000	1250	7610	800	0825	48015
KPT	2225	00074	7658	123	1688	000	1250	7610	800	0825	48015
KPT	2225	00077	7658	123	1688	000	3750	7610	800	0825	48015

Annexure-VI

Delay in submission of Monthly Accounts by Treasuries

(Referred to in para-2.6)

TRY	April	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
ANG	1				1	4					8	2
BAM						4						3
BBS						2						
BDH	2		3			6						2
BDK							8				1	
BGR	1					4						2
BLG	1	1				4	1					
BLS							1					
CBR	1			2		2						2
CTC	1			4		3					1	2
CTS	1					2						
DGR	15	2	5	4		5	8	4	2	6	15	10
DKL	1				1	2						2
GJM	1				1	6			1			2
GJP	1		3		1	3	2	1	1	2	6	3
JPR						2						2
JPS						2						
JSD	11	5			1	5	2	5	8	5	7	9
JSP							1	1				3
JYR						3						
KHD												2
KJR	4	1		2	1	4	1	1	1	1		
KLD	1										5	4
KPD	1					2						
KPT	1					6	2	5			2	
KRD	1			2		4	1		1		2	3
MBJ	1											2
MKG	12	9	11	2	8	13	3	8		5	16	5
NDL	4		4	10			3		10	5	16	16
NGR												5

NPR	5	2	5		5	10	13	4	4		13	2
NRG						9	2	1	1			2
PLB	1		3		1	5	2	5			7	3
PNP						4						
PRI				11	1	3						2
RGD	1					6		4	2	1	5	5
SBP	2	1				2						2
SNG	1					5	1	1				2
SNP	1		3		4	5	1					2
SPT											2	

ANNEXURE- VII

Requisition for correction of Account during the year-2022-23

(Referred to in para 2.7)

TRY	09-10	12-13	13-14	14-15	15-16	16-17	18-19	19-20	20-21	21-22	22-23	Total
ANG											**1**	**1**
BAM					**1**						**1**	**2**
BLS										**1**		**1**
BGR									**1**		**2**	**3**
BLG									**1**	**1**	**1**	**3**
BBS-I	**5**								**1**			**6**
BBS-II						**1**					**2**	**3**
BDH									**1**		**1**	**2**
CTC									**1**			**1**
CBR		**1**							**1**	**3**	**7**	**12**
DKL				**1**						**1**	**1**	**3**
GJM					**1**				**1**			**2**
JPR									**2**			**2**
JSP			**1**						**1**	**2**	**1**	**5**
JSD					**1**		**1**				**2**	**4**
JYR										**2**		**2**
KRD				**1**							**3**	**4**
KHD											**4**	**4**
KJR									**1**			**1**
MBJ								**1**			**3**	**4**
MKG				**1**					**1**	**1**		**3**
NGR										**1**		**1**
PRI					**1**				**1**	**1**	**2**	**5**
PNP									**1**	**1**		**2**
SBP				**11**								**11**
SNP										**1**		**1**

Annexure-VIII

Outstanding Pension settlement with Centre
(Referred to in para 2.7)

1. PAO, Central Pension Accounting Office, New Delhi

Year	Month	Cat.	Booked Amount	Amount Received	Amount withheld/ outstanding	Remarks
2022-23	Apr	AIS& Non AIS	50595264 639882	50595264 456482	183400	Details not available in the CPAO,Database
	May	AIS& Non AIS	82523535 12655056	82523535 212501	12442555	Details not available in the CPAO,Database
	Jun	AIS& Non AIS	42179680 1072428	42179680 212501	859927	Details not available in the CPAO,Database
	Jul	AIS& Non AIS	120709769 14512455	120709769 212501	14299954	Details not available in the CPAO,Database
	Aug	AIS& Non AIS	69011750 6165349	69011750 198053	5967296	Details not available in the CPAO,Database
	Sep	AIS& Non AIS	67458035 6885399	67458035 217822	6667577	Details not available in the CPAO,Database
	Oct	AIS& Non AIS	56249152 6372588	56249152 199312	6173276	Details not available in the CPAO,Database
	Nov	AIS& Non AIS	137952084 12120534	137952084 127725	11992809	Details not available in the CPAO,Database
	Dec	AIS& Non AIS	99237433 14535202	26474609 237801	72762824 14297401	Mismatch of claim amount Details not available in the CPAO,Database
	Jan	AIS& Non AIS	39277571 994620	39277571 0	994620	Details not available in the CPAO,Database
	Feb	AIS& Non AIS	66452946 6513718	0 0	66452946 6513718	Reimbursement awaited from CPAO Reimbursement awaited from CPAO
	Mar	AIS& Non AIS	143748537 4754733	0 0	143748537 4754733	Reimbursement awaited from CPAO Reimbursement awaited from CPAO

2. **Pr.CDA (Pension), Prayagraj.**

Year	Month	Booked Amount	Amount Received	Amount withheld/ outstanding	Remarks
2022-23	Apr	17160751	1716075	NIL	0
	May	9902625	9902625	NIL	0
	Jun	9681329	9414173	267156	Details not available in the PCDA,Database
	Jul	9953352	8771589	1181763	Details not available in the PCDA,Database
	Aug	8581632	8581632	NIL	0
	Sep	9322591	8931414	391177	Details not available in the PCDA,Database
	Oct	10786264	10525411	260853	Details not available in the PCDA,Database
	Nov	6792605	6656638	135917	Details not available in the PCDA,Database
	Dec	10946123	10510681	435442	Details not available in the PCDA ,Database
	Jan	10079403	10011814	67589	Details not available in the PCDA,Database
	Feb	8328233	8075353	252880	Details not available in the PCDA,Database
	Mar	3159124	NIL	3159124	Reimbursement awaited from PCDA

3. **F A & C A O, South Eastern Railway.**

Year	Month	Booked Amount	Amount Received	Amount withheld/ outstanding	Remarks
2022-23	Apr	47338	NIL	47338	Reimbursement awaited from S.E Railway
	May	NIL	NIL	NIL	Reimbursement awaited from S.E Railway
	Jun	55882	NIL	55882	Reimbursement awaited from S.E Railway
	Jul	201767	NIL	201767	Reimbursement awaited from S.E Railway
	Aug	127160	NIL	127160	Reimbursement awaited from S.E Railway
	Sep	37662	37662	0	Reimbursement awaited from S.E Railway
	Oct	NIL	NIL	NIL	Reimbursement awaited from S.E Railway
	Nov	40902	NIL	40902	Reimbursement awaited from S.E Railway
	Dec	201662	NIL	201662	Reimbursement awaited from S.E Railway
	Jan	25828	NIL	25828	Reimbursement awaited from S.E Railway
	Feb	51658	NIL	51658	Reimbursement awaited from S.E Railway
	Mar	25828	NIL	25828	Reimbursement awaited from S.E Railway

4. F A & C A O, Eastern Railway.

Year	Month	Booked Amount	Amount Received	Amount withheld/ outstanding	Remarks
2022-23	Apr	224826	224826	NIL	0
	May	166399	166399	NIL	0
	Jun	138945	138945	NIL	0
	Jul	126385	126385	NIL	0
	Aug	113825	113825	NIL	0
	Sep	126385	126385	NIL	0
	Oct	121152	NIL	121152	Reimbursement awaited from E Railway
	Nov	139052	139052	NIL	0
	Dec	143854	NIL	143854	Reimbursement awaited from.E Railway
	Jan	111186	NIL	111186	Reimbursement awaited from .E Railway
	Feb	123746	NIL	123746	Reimbursement awaited from .E Railway
	Mar	NIL	NIL	NIL	

ANNEXURE-IX

Non-submission of Lapsed Deposit Statements.
(Referred to in para 2.10& 5.2.2)

TREASURY	101-REVENUE DEPOSIT	103-SECURITY DEPOSIT	104-CIVIL COURT DEPOSITS	105-CRIMINAL COURT DEPOSITS
Lapsed Deposit Wanting for the Deposit years				
Angul	2003-04,2004-05, 2009-10	2002-03, 2004-05	2002-03,2005-06 to 2012-13,	2002-03 to 2012-13,
Baragarh	2019-20	2019-20	2004-05,2011-12, 2019-20	2019-20
Berhampur Special	2004-05,2019-20	2019-20	2002-03, 2019-20	2002-03, 2019-20
Bhadrak	2002-03,2004-05,2006-07 to 2013-14, 2018-19, 2019-20	2002-03 to 2004-05, 2009-10,2012-13 to 2014-15, 2016-17 to 2018-19, 2019-20	2014-15, 2019-20	2009-10,2014-15,2018-19, 2019-20
Bhubaneswar Special-I	2003-04,2015-16, 2019-20	2002-03 to 2004-05, 2019-20	2019-20	2019-20
Bhubaneswar Spl-II(OLS)	2019-20	2010-11,2011-12, 2019-20	2019-20	2019-20
Bolangir	2002-03 to 2011-12 2014-15, 2016-17 to 2018-19, 2019-20	2002-03 to 2011-12,2013-14,2014-15, 2017-18 to 2018-19, 2019-20	2003-04,2004-05,2007-08, 2011-12, 2014-15 to 2017-18, 2019-20	2003-04, 2005-06, 2006-07, 2014-15, 2017-18 to 2018-19, 2019-20
Boudh	2019-20		2008-09	
Cuttack District	2002-03,2003-04,2004-05, 2009-10 to 2018-19	2002-03,2003-04, 2004-05, 2009-10, to 2013-14, 2015-16 to 2018-19		2018-19
Cuttack Speical	2019-20	2002-03 to 2004-05, 2007-08 to 2011-12, 2013-14, 2016-17 to 2018-19, 2019-20	2019-20	2019-20
Deogarh	2002-03, 2004-05, 2016-17 to 2018-19, 2019-20	2003-04,2004-05,2016-17 to 2018-19, 2019-20	2003-04 to 2006-07, 2016-17 to 2018-19, 2019-20	2003-04 to 2005-06 2016-17 to 2018-19, 2019-20
Dhenkanal	2003-04	NIL	2019-20	2019-20
Ganjam	2012-13, 2013-14, 2019-20	2019-20	2019-20	2019-20
Gajapati	2018-19, 2019-20	2018-19, 2019-20	2019-20	2019-20
Jagatsingpur	2019-20	2019-20	2007-08 to 2011-12, 2019-20	2007-08 to 2011-12, 2019-20

Jajpur	2016-17 to 2018-19, 2019-20	2002-03, 2013-14 to 2018-19, 2019-20	2013-14,	2013-14,
Jajpur Special			2006-07,2007-08,2010-11,	2006-07,2007-08,
Jeypore Special	2019-20	2003-04, 2004-05, 2006-07,2016-17 to 2018-2019, 2019-20	2006-07, 2019-20	2012-13, 2019-20
Jharsuguda	2002-03, 2013-14, 2018-19, 2019-20	2002-03,2003-04,2009-10,2010-11,2014-15	2013-14	2013-14
Kalahandi	NIL	2019-20	2019-20	2019-20
Kendrapara	2004-05, 2017-18 to 2018-19, 2019-20	2002-03,2003-04,2004-05,2014-15,to 2018-19, 2019-20	2002-03 to 2006-07,2008-09,2009-10,2010-11,2011-12, 2019-20	2005-06 to 2011-12, 2019-20
Keonjhar	2002-03 to 2005-06, 2019-20	2002-03 to 2018-19, 2019-20	2019-20	2019-20
Khurda	2002-03,2012-13,2013-14, 2015-16,2018-19, 2019-20	2015-16 to 2018-19, 2019-20	2003-04,2005-06 to 2011-12,2013-14,2014-15,2015-16, 2016-17, 2018-19, 2019-20	2003-04,2005-06,2007-08, to 2011-12, 2013-14, to 2016-17,2018-19, 2019-20
Khurda Special	2016-17 to 2018-19, 2019-20	2002-03 to 2018-19, 2019-20	2016-17, 2018-19, 2019-20	2011-12, 2016-17, 2018-19, 2019-20
Koraput	2012-13, 2015-16 to 2018-19, 2019-20	2002-03, to 2005-06, 2007-08, 2009-10, 2014-15, 2016-17 to 2018-19, 2019-20	2002-03, 2004-05, 2005-06, 2007-08 to 2018-19, 2019-20	2002-03, 2003-04, 2004-05, 2005-06, 2007-08 to 2018—19, 2019-20
Malkangiri	2012-13, 2017-18 to 2018-19, 2019-20	2002-03, 2003-04, 2004-05, 2005-06, 2015-16 to 2018-19, 2019-20	2012-13, 2019-20	2019-20
Mayurbhanj	2011-12 to 2018-19, 2019-20	2019-20	2019-20	2019-20
Nawarangpur	2007-08, 2011-12, 2014-15 to 2018-19,2019-20	2016-17, 2019-20	2002-03 to 2018-19, 2019-20	2002-03 to 2018-19, 2019-20
Nayagarh	2013-14, 2017-18 to 2018-19, 2019-20	2002-03, to 2006-07, 2010-11, to, 2014-15, 2016-17 to 2018-19, 2019-20	2006-07, 2007-08, 2019-20	2006-07, 2007-08, 2019-20
Nuapada	2002-03, 2003-04, 2008-09,	2002-03, 2003-04, 2004-05, 2007-08	2003-04 to 2011-12, 2013-	2004-05 to 2018-19, 2019-20

	2013-14 to 2018-19, 2019-20	to 2018-19, 2019-20	14, 2014-15, 2016-17 to 2018-19, 2019-20	
Panposh	2003-04, 2004-05, 2013-14 to 2015-16, 2019-20	2002-03 ,2003-04, 2004-05, 2005-06, 2013-14, 2014-15		2002-03,
Phulbani	2017-18 to 2019-20,	2019-20L	2019-20	2019-20
Puri	2003-04, 2004-05, 2005-06, 2007-08, 2008-09, 2009-10, 2013-14 to 2018-19	2002-03 to 2018-19, 2019-20	2003-04, 2018-19, 2019-20	2006-07, 2007-08, 2012-13, 2018-19, 2019-20
Rayagada	2018-19, 2019-20	2012-13, 2018-19, 2019-20	2010-11 to 2018-19, 2019-20	2007-08 to 2018-19, 2019-20
Sambalpur	2019-20	2019-20	2019-20	2019-20
Sonepur	2007-08, 2019-20	2005-06 to 2007-08, 2013-14, 2019-20	2018-19, 2019-20,	2014-15 to 2018-19, 2019-20
Sundargarh	2002-03, 2003-04, 2019-20	2008-09, 2017-18, 2019-20	2019-20	2018-19, 2019-20

ANNEXURE-X

Non-Submission of Annual Balance Certificate
(Referred to in para 2.11& 5.2.10)

Sl. No	Name of Administrators
1	Block Development Officer Jamankira Kuchinda
2	Block Development Officer Hatadihi
3	Project Administrator Integrated Tribal Devp Agency Rayagada
4	Project Director Integrated Tribal Development Agency Champua
5	Block Development Officer Joda Barbil
6	Executive Officer Notified Area Council Purushottampur Purusottampur
7	Block Development Officer Gumma
8	Block Development Officer Karnjia
9	Block Development Officer Bhanjanagar
10	Project Director District Rural Development Agency Rayagada
11	Principal UCP Engineering School, Berhampur
12	Block Development Officer Belaguntha
13	Executive Officer Notified Area Council Koraput Koraput
14	Block Development Officer Nandapur Koraput
15	Chief Development Officer-cum-Executive Officer, Mayurbhanj
16	Block Development Officer Harichandanpur Ghatgaon
17	Block Development Officer Kudumulgumma
18	Block Development Officer Chilika Tangi
19	Project Director Rushikulya CADA DivnBerhampur
20	Project Director District Rural Development Agency Koraput
21	Executive Officer Notified Area Council Karanjia Karanjia
22	Executive Officer Rayagada Municipality Rayagada
23	Principal,Government Elementary Teacher Education Institution , Remili, Champua
24	Executive Officer Bhubaneswar Municipal Corporation Bhubaneswar
25	Block Development Officer Champua
26	Executive Officer Choudwar Municipality Choudwar
27	Chief Development Officer-cum-Executive Officer, Koraput
28	Head Master Government High School Koraput
29	Executive Officer Notified Area Council Nimapara Nimapara
30	Head Mistress Government Girls High School Jeypore
31	Executive Officer Biramtrapur Municipality Biramitrapur
32	Block Development Officer Gurundia Bonai
33	Block Development Officer Sukruli Karnjia
34	Executive Officer Notified Area Council Konark Nimapara
35	Block Development Officer Dasamantapur Koraput
36	Executive Officer Champua NAC, Champua
37	Head Master Government High School Biramitrapur

38	Executive Officer Notified Area Council Gopalpur Gopalpur
39	Project Administrator ITDA Bonai
40	Principal,Government Elementary Teacher Education Institution ,Berhampur
41	Project Director,Command Area Development Authority Cuttack
42	Odisha Handlooms and Handicrafts Development and Promotion Council
43	Block Development Officer Basudevpur
44	Executive Officer Notified Area Council Bellaguntha Bellaguntha
45	Block Development Officer Bhubaneswar
46	Block Development Officer Rayagada
47	Block Development Officer Gop Nimapara
48	Block Development Officer Thakurmunda Karnjia
49	Block Development Officer Potangi
50	Principal, Government College, Koraput
51	Executive Officer Notified Area Council Malkangiri Malkangiri
52	Head Master ND High School Purusottampur
53	Block Development Officer Kakatpur
54	Head Master Mahatab High School Champua
55	Block Development Officer Koraput
56	Block Development Officer Nayagarh
57	Block Development Officer Bhadrak
58	Principal Gangdhar Meher Junior College Sambalpur
59	Block Development Officer Marshaghai
60	Block Development Officer Kalimela
61	Executive Officer Notified Area Council Rairakhol Rairakhol
62	Special Officer Integrated Tribal Development Agency Kuchinda
63	Principal Government Womens' Junior College Koraput
64	Chief Development Officer-cum-Executive Officer, Jagatsinghpur
65	Block Development Officer Tangi
66	Project Director Integrated Tribal Development Agency,Parlakhemundi
67	Principal,Government Elementary Teacher Education Institution , Tangi
68	Principal Jatiya Kabi Bira Kishore Government College Cuttack
69	Chief Development Officer-cum-Executive Officer, Rayagada
70	Block Development Officer Jaleswar
71	Block Development Officer Jagannathprasad
72	Block Development Officer Baranga
73	Block Development Officer Naktideul Rairakhol
74	Block Development Officer Rairakhol Rairakhol

Annexure-XI

Department wise live GPF Account
(Referred to in para 3.1)

Sl. No	SERIES	TOT_LIVE_ACCOUNT
1	AJO	2154
2	AVO	4472
3	CDPO	2865
4	COOPO	902
5	DAO	60
6	EDNO	6375
7	EXO	431
8	FO	2124
9	GAO	6470
10	INDO	678
11	ISO	126
12	JAILO	729
13	LRO	3461
14	MJO	11560
15	MSDO	7570
16	PHO	6172
17	PO	21817
18	PWO	7409
19	SEO	498
20	TAXO	689
21	TO	1
22	TRO	219
23	VETYO	2388
24	TOTAL	89170

Annexure-XII

Treasury wise Missing Credits
(Referred to in para 3.1.1)

Sl. No	TRY_CODE	TREASURY_NAME	TOT_MISSING_CREDIT
1	ANG	Angul	16
2	BAM	Beherampur	3
3	BBS	Bhubaneswar	51
4	BDH	Boudh	4
5	BDK	Bhadrak	9
6	BGR	Bargarh	12
7	BLG	Bolangir	35
8	BLS	Balasor	3
9	CTC	Cuttuck	55
10	CTS	Special Treaury Cuttack	36
11	DGR	Deogarh	1
12	DKL	Dhenkanal	18
13	GJM	Ganjam	36
14	GJP	Gajapati	2
15	JPR	Jajpur	17
16	JPS	Special Treasury Jajpur	3
17	JSD	Jhasuguda	4
18	JSP	Jagatsinghpur	11
19	JYR	Jaypor	1
20	KHD	Khurdha	21
21	KJR	Keonjhar	24
22	KLD	Kalahandi	60
23	KPD	Dendrapara	2
24	KPT	Koraput	60
25	KRD	Special Treasury Khurdha	216
26	MBJ	Mayurbhanj	41
27	MKG	Malkangiri	29
28	NDL	New Delhi	5
29	NGR	Nayagarh	9
30	NPR	Nuapara	5
31	NRG	Nabrangpur	35
32	OLS	Bhubaneswar Special	9
33	PLB	Phulbani	78
34	PNP	Panposh	15
35	PRI	Puri	29
36	RGD	Rayagada	10
37	SBP	Sambalpur	24
38	SNG	Sundargarh	27
39	SNP	Sonepur	6

Annexure-XIII

Misclassification of GPF Subscriptions
(Referred to in para 3.1.2)

Sl. No	Try Code	Treasury Name	Number of Misclassification Cases
1	ANG	Angul	4
2	BAM	Berhampur	3
3	BDH	Boudh	4
4	BLG	Bolangir	1
5	BLS	Balasore	2
6	CTC	Cuttack	1
7	DKL	Dhenkanal	2
8	GJM	Ganjam	1
9	JSD	Jhasuguda	14
10	KJR	Keonjhar	2
11	KPD	Kendrapada	2
12	KPT	Koraput	2
13	KRD	Khurdha	2
14	MBJ	Mayurbhanj	9
15	NGR	Nayagarh	2
16	NRG	Nabrangpur	2
177	OLS	Bhubbaneswar Special-II	4
18	PNP	Panposh	1
19	PRI	Puri	2
20	RGD	Rayagada	2
21	SBP	Sambalpur	2
22	SNG	Sundargarh	1

Annexure-XIV

Excess payment from GPF Account
(Referred to in para 3.1.3)

Sl. No	Series	Account No	DDO Code	DDO
1	FO	18859	KRDFOR001	Asst Chief Conservator of Forest(Kenduleaf Division), Bhubaneswar
2	GAO	43628	OLSRDD001	Under Secy to Govt Rural Development Department, Bhubaneswar
3	GAO	59843	OLSOLA001	Accounts Officer Odisha Legislative Assembly, Bhubaneswar
4	MJO	44817	BAMHFW002	Accounts Officer MKCG Medical College Hospital, Berhampur
5	MJO	48837	SBPHFW004	District Medical Officer(Medical Services)-cum-Superintendent, DHH, Sambalpur
6	MJO	51023	BLGHFW007	Medical Officer Community Health Centre, Ghasian
7	MJO	53271	MKGHFW010	Medical Officer Community Health Centre Maithili, Malkangiri
8	PHO	11642	BGRHFW005	Health Officer Baragarh Municipality, Baragarh
9	PHO	24025	CTSHFW018	Medical Officer Upgraded Community Health Centre, Tangi
10	PHO	24335	MBJHFW006	Addl.District Public Health Officer (VBD), Baripada, Baripada
11	PO	43256	BBSHOM003	Director(SCRB) and IG of Police(Computer), Bhubaneswar
12	PO	48435	KRDHOM016	Asst Commandant Spl Intelligent Wing, Bhubaneswar
13	PO	60399	KPTHOM008	Superintendent of Police, Koraput
14	PO	74466	GJMHOM013	Commandant, 8th (Spl) IR Battalion, Tanarada,GJM-761140, Bhanjanagar
15	PO	76047	KLDHOM005	Superintendent of Police, Bhawanipatna
16	PO	76767	KPTHOM008	Superintendent of Police, Koraput
17	PWO	58676	KPTWOR003	Executive Engineer National Highway Division Sunabeda, Kuraput
18	PWO	58905	BGRWAT001	Executive Engineer Canal Division, Baragarh
19	PWO	59191	SBPWAT012	Executive Engineer Main Dam Division, Burla

Annexure-XV

List of Treasuries inspection period during 2022-23

(Referred to in para 4.1)

Sl. No.	Name of the Treasury / Sub-Treasury to be inspected	Period of Inspection
1	Sub-Treasury, R.Udayagiri, District: Gajapati	18.04.2022 to 20.04.2022
2	District Treasury, Gajapati	21.04.2022 to 27.04.2022
3	Sub-Treasury, Digapahandi, District: Ganjam	29.04.2022 to 02.05.2022
4	District Treasury, Ganjam	04.05.2022 to 09.5.2022
5	Sub-Treasury, Banapur, District: Khurda	11.05.2022 to 13.5.2022
6	Special Treasury No.-II, Bhubaneswar, District: Khurda	17.05.2022 to 21.5.2022
7	Special Treasury, Cuttack, District: Cuttack	23.05.2022 to 04.06.2022
8	District Treasury, Kendrapara	06.06.2022 to 16.06.2022
9	Sub-Treasury, Pattamundai, District: Kendrapara	17.06.2022 to 20.06.2022
10	Special Treasury, Jajpur Road, District: Jajpur	22.06.2022 to 28.06.2022
11	Sub-Treasury, Soro, District: Balasore	29.06.2022 to 02.07.2022
12	Sub-Treasury, Bhanjanagar, District: Ganjam	18.04.2022 to 20.04.2022
13	Sub-Treasury, Aska, District: Ganjam	21.04.2022 to 25.04.2022
14	Special Treasury, Berhampur, District: Ganjam	26.04.2022 to 07.05.2022
15	Sub-Treasury, Surada, District: Ganjam	09.05.2022 to 11.05.2022
16	Sub-Treasury, Kodala, District: Ganjam	12.05.2022 to 17.05.2022
17	Special Treasury No.- I, Bhubaneswar District: Khurda	19.05.2022 to 01.06.2022
18	Special Treasury, Khurda, District: Khurda	02.06.2022 to 07.06.2022
19	Sub-Treasury, Dharmasala, District: Jajpur	09.06.2022 to 13.06.2022
20	District Treasury, Jajpur	16.06.2022 to 21.06.2022
21	Sub-Treasury, Darpani, District: Jajpur	22.06.2022 to 24.06.2022
22	District Treasury, Balasore	27.06.2022 to 05.07.2022

23	Sub-Treasury, Udala District: Mayurbhanja	04.07.2022 to 06.07.2022
24	Sub-Treasury, Joshipur District: Mayurbhanja	08.07.2022 to 12.07.2022
25	Sub-Treasury, Ghatagaon District: Keonjhar	14.07.2022 to 16.07.2022
26	District Treasury, Keonjhar	18.07.2022 to 26.07.2022
27	Sub-Treasury, Telkoi District: Keonjhar	28.07.2022 to 30.07.2022
28	Sub-Treasury, Pallahara District: Angul	01.08.2022 to 03.08.2022
29	Sub-Treasury, Talcher District: Angul	05.08.2022 to 08.08.2022
30	District Treasury, Angul	10.08.2022 to 22.08.2022
31	Sub-Treasury, Athamallik District: Angul	24.08.2022 to 26.08.2022
32	Sub- Treasury, Kishorenagar District: Angul	29.08.2022 to 03.09.2022
33	Sub-Treasury, Chhendipada District: Angul	05.09.2022 to 07.09.2022
34	District Treasury, Deogarh	09.09.2022 to 17.09.2022
35	Sub-Treasury, Kuchinda District: Sambalpur	19.09.2022 to 21.09.2022
36	District Treasury, Jharsuguda	23.09.2022 to 29.09.2022
37	Sub-Treasury, Betnoti District: Mayurbhanja	06.07.2022 to 08.07.2022
38	Sub-Treasury, Rasgovindpur District: Mayurbhanja	11.07.2022 to 13.07.2022
39	District Treasury, Mayurbhanja, Baripada	14.07.2022 to 21.07.2022
40	Sub-Treasury, Jharpokharia District: Mayurbhanja	22.07.2022 to 26.07.2022
41	Sub-Treasury, Champua District: Keonjhar	28.07.2022 to 30.07.2022
42	Sub-Treasury, Bonai District: Sundargarh	01.08.2022 to 03.08.2022
43	Special Treasury, Panposh District: Sundargarh	05.08.2022 to 17.08.2022
44	Sub-Treasury, Biramitrapur District: Sundargarh	19.08.2022 to 22.08.2022
45	Sub-Treasury, Rajgangpur District: Sundargarh	24.08.2022 to 26.08.2022
46	District Treasury, Sundargarh	29.08.2022 to 07.09.2022
47	Sub-Treasury, Lephripara District: Sundargarh	08.09.2022 to 12.09.2022

48	Sub-Treasury, Hemgiri District: Sundargarh	13.09.2022 to 15.09.2022
49	Sub-Treasury, Bhatli District: Bargarh	17.09.2022 to 20.09.2022
50	District Treasury, Baragarh	21.09.2022 to 29.09.2022
51	Sub-Treasury, Jujumora District: Sambalpur	10.10.2022 to 12.10.2022
52	District Treasury, Sambalpur	13.10.2022 to 26.10.2022
53	Sub-Treasury, Bheden District: Baragarh	28.10.2022 to 31.10.2022
54	Sub-Treasury, Barapalli District: Baragarh	01.11.2022 to 03.11.2022
55	Sub-Treasury, Dunguripali District: Sonepur	04.11.2022 to 07.11.2022
56	District Treasury, Sonepur	09.11.2022 to 15.11.2022
57	Sub-Treasury, Biramaharajpur District: Sonepur	16.11.2022 to 19.11.2022
58	District Treasury, Boudh	21.11.2022 to 25.11.2022
59	District Treasury, Kandhamal, Phulbani	28.11.2022 to 03.12.2022
60	Sub- Treasury, G.Udayagiri District: Kandhamal	05.12.2022 to 07.12.2022
61	Sub-Treasury, Baliguda District: Kandhamal	09.12.2022 to 13.12.2022
62	District Treasury, Rayagada	15.12.2022 to 23.12.2022
63	Sub-Treasury, Padmapur District: Bargarh	10.10.2022 to 12.10.2022
64	Sub-Treasury, Paikamal District: Baragarh	13.10.2022 to 15.10.2022
65	Sub-Treasury, Loisingha, District- Bolangir	17.10.2022 to 19.10.2022
66	District Treasury, Bolangir	20.10.2022 to 29.10.2022
67	Sub-Treasury, Titlagarh District: Bolangir	31.10.2022 to 02.11.2022
68	Sub-Treasury, Khariar District: Nuapada	04.11.2022 to 07.11.2022
69	District Treasury, Nuapada	09.11.2022 to 15.11.2022
70	Sub-Treasury, Dharamgarh District: Kalahandi	17.11.2022 to 19.11.2022
71	District Treasury, Kalahandi, Bhawanipatna	21.11.2022 to 29.11.2022
72	Sub-Treasury, Khatiguda District: Nawarangpur	01.12.2022 to 03.12.2022
73	District Treasury, Nawarangpur	05.12.2022 to 09.12.2022

74	Sub-Treasury, Umerkote District: Nawarangpur	12.12.2022 to 14.12.2022
75	Special Treasury, Jeypore District: Koraput	16.12.2022 to 21.12.2022
76	District Treasury, Koraput	22.12.2022 to 28.12.2022
77	Sub-Treasury, Pottangi District: Koraput	30.12.2022 to 02.01.2023
78	District Treasury, Dhenkanal	02.01.2023 to 09.01.2023
79	Sub-Treasury, Kamakhyanagar District: Dhenkanal	11.01.2023 to 13.01.2023
80	Sub-Treasury, Bhuban District: Dhenkanal	16.01.2023 to 18.01.2023
81	District Treasury, Cuttack	20.01.2023 to 06.02.2023
82	District Treasury, Bhadrak	08.02.2023 to 21.02.2023
83	Sub-Treasury, Dhamnagar District: Bhadrak	22.02.2023 to 24.02.2023
84	District Treasury, Jagatsinghpur	27.02.2023 to 03.03.2023
85	Sub-Treasury, Kujanga District: Jagatsinghpur	04.03.2023 to 09.03.2023
86	Sub-Treasury, Nimapara District: Puri	13.03.2023 to 15.03.2023
87	District Treasury, Malkangiri	04.01.2023 to 09.01.2023
88	Sub-Treasury, Kalimela District: Malkangiri	11.01.2023 to 13.01.2023
89	Sub-Treasury, Laxmipur, District- Koraput	16.01.2023 to 18.01.2023
90	Sub-Treasury, Kashipur, District- Rayagada	20.01.2023 to 24.01.2023
91	Sub-Treasury, Gunupur District: Rayagada	27.01.2023 to 31.01.2023
92	District Treasury, Nayagarh	02.02.2023 to 09.02.2023
93	Sub-Treasury, Khandapara District: Nayagarh	10.02.2023 to 14.02.2023
94	Sub-Treasury, Athagarh District: Cuttack	16.02.2023 to 20.02.2023
95	Sub-Treasury, Baramba District: Cuttack	21.02.2023 to 23.02.2023
96	District Treasury, Khurda	27.02.2023 to 15.03.2023
97	District Treasury, Puri	02.12.2022 to 12.12.2022
98	Cyber Treasury, Bhubaneswar	26.12.2022 to 28.12.2022
99	State Pension Treasury, Bhubaneswar	29.12.2022 to 31.12.2022

Annexure-XVI

List of Treasury-wise outstanding paras upto 2022-23
(Referred to in para 4.2)

Sl. No.	Name of the District/Special/Sub-Treasuries	No. of I.R.s	No. of Paras
1	District Treasury Angul	02	05
2	Sub-Treasury, Chhendipada	01	07
3	Sub-Treasury, Talcher	02	07
4	Sub-Treasury, Pallahara	01	09
5	Sub-Treasury, Athmallik	02	06
6	Sub-Treasury, Samal	00	00
7	Sub-Treasury, Kishore Nagar	01	03
8	District Treasury Balasore	02	06
9	Sub-Treasury, Jaleswar	01	02
10	Sub-Treasury, Basta	00	00
11	Sub-Treasury, Nilagiri	00	00
12	Sub-Treasury, Soro	02	13
13	Sub-Treasury, Bhogarai	00	00
14	District Treasury Baragarh	01	03
15	Sub-Treasury, Attabira	00	00
16	Sub-Treasury, Sohela	00	00
17	Sub-Treasury, Barpali	01	06
18	Sub-Treasury, Bheden	02	06
19	Sub-Treasury, Bhatli	01	03
20	Sub-Treasury, Padmapur	02	06
21	Sub-Treasury, Paikmal	02	06
22	District Treasury Bhadrak	01	12
23	Sub-Treasury, Tihidi	00	00
24	Sub-Treasury, Dhamnagar	01	03
25	Sub-Treasury, Basudevpur	00	00
26	Sub-Treasury, Chandabali	00	00
27	District Treasury Bolangir	01	02
28	Sub-Treasury, Titlagarh	01	01
29	Sub-Treasury, Kantabanji	02	02
30	Sub-Treasury, Tusura	00	00

31	Sub-Treasury, Patnagarh	01	01
32	Sub-Treasury, Loisingha	00	00
33	District Treasury Boudh	02	03
34	Sub-Treasury, Kantamal	01	02
35	District Treasury Cuttack	03	16
36	Special Treasury Cuttack	04	15
37	Sub-Treasury, Athagarh	02	09
38	Sub-Treasury, Narsinghapur	01	01
39	Sub-Treasury, Tigiria	00	00
40	Sub-Treasury, Baramba	02	09
41	Sub-Treasury, Salipur	01	01
42	Sub-Treasury, Niali	01	01
43	Sub-Treasury, Banki	01	02
44	Sub-Treasury, Mahanga	01	01
45	District Treasury Deogarh	01	03
46	District Treasury Dhenkanal	01	10
47	Sub-Treasury, Hindol	02	03
48	SubTreasury Kamakshyamanagar	01	11
49	Sub-Treasury, Bhuban	01	09
50	District Treasury Gajapati	03	18
51	Sub-Treasury, R.Udayagiri	01	06
52	Sub-Treasury, Kasinagar	00	00
53	District Treasury Ganjam	03	06
54	Special Treasury Berhampur	02	10
55	Sub-Treasury, Chikiti	00	00
56	Sub-Treasury, Digapahandi	01	06
57	Sub-Treasury, Buguda	00	00
58	Sub-Treasury, Aska	01	07
59	Sub-Treasury, Soroda	02	05
60	Sub-Treasury, Khallikote	00	00
61	Sub-Treasury, Kodala	02	02
62	Sub-Treasury, Bhanjanagar	01	06
63	Sub-Treasury, Hinjilicut	00	00
64	Sub-Treasury, Purusottampur	00	00

65	District Treasury Jagatsinghpur	02	09
66	Sub-Treasury, Tirtol	01	01
67	Sub-Treasury, Kujang	02	09
68	Sub-Treasury, Balikuda	00	00
69	District Treasury Jajpur	01	01
70	Sub-Treasury, Binjharpur	00	00
71	Sub-Treasury, Dharmasala	01	01
72	Special Treasury Jajpur Road	01	01
73	Sub-Treasury, Darpani	01	01
74	Sub-Treasury, Sukinda	01	01
75	District Treasury Jharsuguda	02	08
76	Sub-Treasury, Lakhanpur	00	00
77	District Treasury Kalahandi	01	07
78	Sub-Treasury, Dharmagarh	01	05
79	Sub-Treasury, Madanpur Rampur	01	02
80	Sub-Treasury, Kesinga	00	00
81	Sub-Treasury, Jaipatna	02	03
82	Sub-Treasury, Junagarh	01	01
83	Sub-Treasury, Thuamul Rampur	00	00
84	District Treasury Keonjhar	02	04
85	Sub-Treasury, Anandapur	01	01
86	Sub-Treasury, Champua	01	02
87	Sub-Treasury, Barbil	01	03
88	Sub-Treasury, Ghatagaon	00	00
89	Sub-Treasury, Hatadihi	00	00
90	Sub-Treasury, Telkoi	00	00
91	District Treasury Kendrapara	00	00
92	Sub-Treasury, Marsaghai	00	00
93	Sub-Treasury, Rajkanika	00	00
94	Sub-Treasury, Pattamundai	01	01
95	Sub-Treasury, Rajnagar	01	01
96	District Treasury Khurda	01	08
97	Special Treasury Bhubaneswar-I	04	10
98	Special Treasury Khurda	01	10

99	Sub-Treasury, Tangi	02	03
100	Sub-Treasury, Jatni	00	00
101	Sub- Treasury Banpur	02	09
102	Special Treasury Bhubaneswar-II	01	07
103	District Treasury Koraput	02	08
104	Special Treasury Jeypore	03	11
105	Sub-Treasury, Kotpad	02	02
106	Sub-Treasury, Laxmipur	01	06
107	Sub-Treasury, Pottangi	01	05
108	Sub-Treasury, Machhakunda	00	00
109	Sub-Treasury, Boriguma	01	08
110	District Treasury Malkangiri	03	23
111	Sub-Treasury, Balimela, Chitrakonda	01	08
112	Sub-Treasury, Kalimela	01	01
113	District Treasury Mayurbhanja	03	11
114	Sub-Treasury, Karanjia	00	00
115	Sub-Treasury, Udala	02	09
116	Sub-Treasury, Rairangpur	00	00
117	Sub-Treasury, Betnoti	02	03
118	Sub-Treasury, Bahalda	00	00
119	Sub-Treasury, Rasgovindapur	01	04
120	Sub-Treasury, Joshipur	01	03
121	Sub-Treasury, Bisoi	00	00
122	Sub-Treasury, Jharpokharia	01	03
123	Sub-Treasury, Khunta	00	00
124	District Treasury Nawarangpur	01	05
125	Sub-Treasury, Umerkote	01	06
126	Sub-Treasury, Khatiguda	01	05
127	Sub-Treasury, Dabugaon	00	00
128	District Treasury Nayagarh	01	07
129	Sub-Treasury, Khandapara	01	08
02	Sub-Treasury, Dasapalla	01	01
131	Sub-Treasury, Ranapur	01	02
132	District Treasury Nuapada	01	08

133	Sub-Treasury, Khariar	01	06
134	District Treasury Kandhamal	01	07
135	Sub-Treasury, G.Udayagiri	01	02
136	Sub-Treasury, Baliguda	01	03
137	Sub-Treasury, Tumudibandha	00	00
138	Sub-Treasury, Daringibadi	00	00
139	District Treasury Puri	02	10
140	Sub-Treasury, Pipili	02	03
141	Sub-Treasury, Satyabadi	00	00
142	Sub-Treasury, Nimapara	01	08
143	Sub-Treasury, Kakatpur	02	02
144	District Treasury Rayagada	02	13
145	Sub-Treasury, Bissam Cuttack	01	01
146	Sub-Treasury, Gunupur	01	06
147	Sub-Treasury, Padamapur	00	00
148	Sub-Treasury, Kashipur	01	06
149	District Treasury Sambalpur	03	21
150	Sub-Treasury, Kuchinda	01	05
151	Sub-Treasury, Burla	01	02
152	Sub-Treasury, Rairakhol	02	02
153	Sub-Treasury, Rengali	01	01
154	Sub-Treasury, Jujumora	01	09
155	District Treasury Sonepur	01	03
156	Sub-Treasury, Biramaharajpur	01	04
157	Sub-Treasury, Dunguripalli	01	03
158	District Treasury Sundargarh	02	09
159	Spl Treasury Panposh	02	09
160	Sub-Treasury, Rajgangpur	01	03
161	Sub-Treasury, Bonai	01	03
162	Sub-Treasury, Biramitrapur	01	01
163	Sub-Treasury, Subdega	00	00
164	Sub-Treasury, Hemgiri	01	01
165	Sub-Treasury, Lephripara	01	01
166	Sub-Treasury, Koira	01	03

167	Cyber Treasury, Bhubaneswar	02	14
168	PAO, New Delhi	02	10
169	Directorate of Treasuries & Inspection, Odisha, Bhubaneswar	06	14
170	State Pension Treasury	01	04
GRAND TOTAL		**189**	**716**

Annexure-XVII

Excess payment of Pension due to arithmetical inaccuracy.

(Referred to in para 2.3.1)

Sl. No.	Inspection Report No.	Para No.	Treasury Names	Pensioner Name (Sri./Smt.)	PPO No.	Amount (In. Rs.)
1	13/22-23	1(a)	Sub-Treasury, Dharmshala	Joshnarani Mishra	579416	59,569.00
2	15/22-23	1(d)(i)	Special Treasury Cuttack	Purna Ch. Mondal	606462	27,168.00
		(ii)		Duryodhan Nayak	386306	451.00
3	18/22-23	1(b)(vii)	District Treasury Kendrapara	Rabindranath Biswal	587161	2,830.00
		(viii)		Rana Chandra Mahalik	589218	4,169.00
		(ix)		Bijaya Kumar Barik	606060	7,510.00
		(x)		Subhash Chandra Rout	250627	11,800.00
		(xi)		Dhiren Das	588311	13,420.00
4	25/22-23	1(a)(i)	Sub-Treasury, Rasgovindapur	Jamuna Marandi	561118	14,645.00
5	30/22-23	1(a)(v)	District Treasury Mayurbhanja	Madhusudan Sahu	572521	1,981.00
6	31/22-23	1(a)(iii)	Sub-Treasury, Jharpokharia	Kandan Charan Beshra	127519	9,100.00
		(vi)		Kanhu Charan Naik	613522	3,960.00
		(v)		Pradeep Ku. Das	578768	1,817.00
7	33/22-23	1(a)(iv)	Sub-Treasury, Champua	Bhikari Charan Mahanta	138500	9,670.00
8	50/22-23	1(a)(ii)(2)	Sub-Treasury, Bhatli	Kahara Thakur	123116	652.00
		1(a)(vi)		Gopal Sahu	630846	227.00
9	60/22-23	1(b)(i)	Sub-Treasury, Bheden	Jayakrishna Bariha	81805	3,440.00
		(ii)		Pradeep Ku Barpande	100190	3,18,447.00
		(iii)		Purna Ch. Sahoo	582489	2,04,053.00
		1(c)(i)		Basudev Keheti	630721	706.00
		(ii)		Gyaneswar Pradhan	622736	5,445.00
		(iii)		Kusha Ku Pradhan	136075	28,458.00
10	61/22-23	1(a)(i)	District Treasury Sonepur	Narasingha Sahu	583483	608.00
11	62/22-23	1(a)(i)	Sub-Treasury, Biramaharajpur	Khetrabashi Sethi	599506	10,634.00
		(ii)		Radheshyam Mallick	588109	10,679.00
		(iii)		Sadananda Meher	136585	5,861.00

12	63/22-23	1(a)(i)	Sub-Treasury, Dharmagarh	Laxmidhar Naik	629062	43,646.00
		(ii)		Ganesh Ch. Rout	143517	34,369.00
13	64/22-23	1(a)(i)	District Treasury Nuapada	Pawan Chirangul	603397	52,446.00
		(ii)		Gopabandhu Naik	622909	25,548.00
14	65/22-23	1(a)	Sub-Treasury, Khariar	Satyanarayan Naik	615414	6,600.00
		(b)		Munouwar Ali	624951	978.00
15	71/22-23	1(a)(i)	Sub-Treasury, Baliguda	Shyamaghan Sahu	569622	31,8934.00
16	72/22-23	1(a)(vii)	District Treasury Rayagada	Jagannath Rath	607201	440.00
		(viii)		Ramakanta Rout	135807	8,901.00
		(ix)		Khageswar Behera	115835	4,130.00
		(xii)		Bubigram Sabar	650172	26,918.00
		(xiii)		Kolate Laxmi	644414	453.00
		(xiv)		Pitambar Nayak	142603	31,356.00
17	77/22-23	1(a)(i)	District Treasury Puri	Smt. Rashmi Muduli	14955	53,491.00
		(ii)		Smt. Ramamani Panda	51794	1,05,602.00
		(iii)		Smt. Nirad Prava Pattnayak	584484	7,988.00
		(iv)		Smt. Sarjubala Dash	14814	3,51,142.00
		(v)		Smt. Jyotirmayee Nanda	399963	83,520.00
18	84/22-23	1(a)(iv)	Sub-Treasury, Laxmipur	Smt. Sakuntala Naik	559163	2,746.00
19	97/22-23	1(a)(ii)	Sub-Treasury, Kujang	Rabindranath Dalai	131568	61,602.00
		(v)		Akshaya Ku Swtar	623060	12,756.00
		(vii)		Ranjan Ku Swain	135993	4,406.00
		(viii)		Abhaya Ch. Das	146159	3,520.00
		(ix)		Jyotsna Dei	638634	7,478.00
20	98/22-23	1(a)(vii)	Sub-Treasury, Nimapara	Birebar Mallick	141809	4,680.00
Grand Total:						**20,11,438.00**

Annexure-XVIII

Excess payment of pension due to delayed commencement of reduced Pension.

(Referred to in para 4.3.2)

Sl. No.	Inspection Report No.	Treasury Names	Para No.	Pensioner Name (Sri./Smt.)	PPO No.	Amount (In. Rs.)
1	01/22-23	Sub-Try, R. Udayagiri	1(c)	Biswanath Dalbehera	626993	2,947.00
2	03/22-23	Dist. Try Ganjam	1(a)(i)	Pravakar Patra	SSA22 457257	2,985.00
3	05/22-23	Sub-Try, Digapahandi	1(c)(iii)	Pandab Pradhan	611764	9,416.00
				Ramakanta Sharma	611085	17,771.00
				Raghunath Kar	584718	16,379.00
				Trilochan Kar	592218	214.00
			1(d)(i)	Abhimanyu Sahu	631298	851.00
4	06/22-23	Sub-Try, Aska	1(a)(i)	Durjodhan Panigrahi	611408	5,469.00
			(ii)	Gopal Krishna Tripathy	143476	360.00
5	07/22-23	Spl. Try, Berhampur	(b)(ii)	Sri Rajendra Das	134266	5,287.00
6	08/22-23	Sub-Try, Kodala	1(a)	P. Subas Rao	619115	26,535.00
			1(b)	Katrileswar Satapathy	595811	2,370.00
				Gangadhar Biswal	602666	156.00
				Smt. Sashikala Devi	582661	3,554.00
7	14/22-23	Sub-Try, Patamundai	1(b)(i)	Nirakar Das	601955	10,132.00
			(ii)	Kulamani Sahoo	630656	19,549.00
8	15/22-23	Spl. Try, Cuttack	1(c)(i)	Lalit Ranjan Pati	637656	1,630.00
			(ii)	Bhagirathi Beura	637036	1,707.00
			(iii)	Sunat Charan Bhoi	615352	3,205.00
			(iv)	Miss. Sarala Das	610815	5,391.00
9	16/22-23	Dist. Try Jajpur	1(a)(i)	Annapurna Panda	575948	2,51,483.00
10	18/22-23	Dist. Try Kendrapara	1(b)(i)	Kiran Ku. Kanungo	637125	2,940.00
			(ii)	Bishnu Ch. Jena	635544	1,945.00
11	20/22-23	Sub-Try, Udala	1(c)(ii)	Prabhakar Samal	612486	8,876.00
			(iii)	Jagannath Datta	594284	1,232.00
			(iv)	Manohar Soren	611143	2,991.00
12	23/22-23	Sub-Try, Joshipur	1(b)(i)	Nirupama Das	618595	8,043.00
			(ii)	Ananta Ch. Mahanta	635870	4,734.00
13	24/22-23	Dist. Try, Balasore	1(a)(vi)	Umakanta Behera	624616	1,676.00
14	26/22-23	Dist. Try Keonjhar	1(a)(i)	Daitary Sethi	591073	1,643.00
			(iii)	Mahendra Barik	604769	2,306.00
			(iv)	Bipin Bihari Mantry	615595	1,398.00
			(v)	Rabi Nayak	612836	8,052.00
			(vi)	Pitamber Samant Singh	624615	1,500.00
			(viii)	Karunakar Mahanta	614400	5,724.00
15	28/22-23	Sub-Try, Pallahara	1(a)(iii)	Ramakanta Pradhan	591073	5,703.00
			(iv)	Ramesh Ch. Padhi	592749	6,782.00

16	29/22-23	Sub-Try, Telkoi	1(a)(i)	Purna Ch. Biswal	107283	1,224.00
			(iii)	Ananta Ch. Sahoo	118595	162.00
			(iv)	Purusottam Mahakud	135813	9,531.00
			(v)	Prahallad Khanda	614357	7,090.00
			(vi)	Satyanarayan Sahoo	123276	337.00
17	30/22-23	Dist. Try, Mayurbhanja	1(a)(i)	Padmolochan Panda	600339	21,680.00
			(ii)	Santosh Ku. Sahoo	623730	693.00
			(vii)	Harish Ch. Nayak	135336	2129.00
				Priyambada Giri	624553	241.00
				Bhagabat Naik	633199	1,431.00
			(ix)	Pankaj Jena	629394	618.00
				Shakuntala Sethi	132975	7,360.00
				Ashok Ku. Bej	627822	339.00
18	31/22-23	Sub-Try, Jharpokharia	1(a)(ii)	Shiba Ch. Naik	611070	36,945.00
19	33/22-23	Sub-Try, Champua	1(a)(v)	Gobardhan Behera	629915	7,596.00
				Alekh Behera	605629	298.00
				Satyanarayan Panigrahi	590921	357.00
			(vi)	Bhupati Ch. Pradhan	125488	7,351.00
			(ix)	Makardhwaj Giri	128339	1,202.00
20	34/22-23	Sub-Try, Bonai	1(a)(ii)	Prahallad Mahanta	595420	7,176.00
21	35/22-23	Dist. Try, Angul	1(a)(i)	Binodini Nayak	120011	4,07,097.00
			(ii)	Bishnu Ch. Das	599270	13,576.00
22	37/22-23	Sub-Try, Athamalick	1(a)(i)	Brajananda Biswal	596755	3,137.00
			(ii)	Mahendra Ku. Mukhi	636499	806.00
			(iii)	Arjun Ku. Pradhan	115726	2,883.00
			(iv)	Brundaban Sahoo	588276	8,568.00
			(v)	Manabhanjan Biswal	631155	28,670.00
			(viii)	Subhash Ch. Sahoo	621844	1,496.00
23	38/22-23	Sub-Try, Chhendipada	1(a)(i)	Hrushikesh Behera	603132	11,040.00
			(ii)	Tulasa Garnaik	618345	1,219.00
			(iii)	Sanghamitra Pradhan	16521	1,15,440.00
			(iv)	Balunkeswar Sahu	134744	7,467.00
24	39/22-23	Sub-Try, Kishorenagar	1(a)(ii)	Bhubanananda Biswal	607195	4,961.00
			(iv)	Hrushikesh Dehury	530955	1,852.00
			(v)	Damodar Behera	120070	4,399.00
			(vi)	Rajendra Ku. Dehury	78031	3,147.00
25	41/22-23	Sub-Try, Rajgangpur	1(a)(i)	John Ekka	632028	4,285.00
			(ii)	Gabriel Kujur	628483	3,475.00
			(iii)	Rajeswari Dei	549261	400.00
				Jolendhar Majhi	636688	2,967.00
			(iv)	Sanjita Mahapatra	617518	3,080.00
26	43/22-23	Sub-Try, Lephripara	1(a)(iii)	Gokulananda Mishra	627134	2,859.00
			1(a)(iv)	Paresh Ch. Patel	128452	460.00
27	44/22-23	Spl. Try, Khurda	1(a)(ii)	Pratap Ku. Nayak	908735	11,683.00
28	45/22-23	Dist. Try, Jharsuguda	1(a)(iv)	Srimanta Ku. Topno	128316	4,730.00
			(viii)	Smt.Sarojini Dash	524406	5,244.06
			(ix)	Lal Bahadur Newar	638155	2,721.00
			(x)	Kishore Ch. Behera	633813	756.00
			(xi)	Sri Lingaraj Bag	608280	2,897.00

			(xii)	Dasarathi Mohapatra	630803	7,132.00
			(xiii)	Rabindranath Naik	636308	1,661.00
			(xvi)	Sadhan Ch. Garai	637097	5,940.00
			(xviii)	Ram Nehuru Pandey	491741	567.00
29	46/22-23	Dist Try, Sundargarh	1(a)(ii)	Santosh Ku. Patel	128086	12,228.00
			(vii)	Kunjabihari Behera	132928	367.00
				Bhavani Shankar Patel	145583	453.00
30	47/22-23	Sub- Try, Kuchinda	1(a)(v)	Banchanidhi Ghasi	638139	2,420.00
			(vi)	Ugrasan Khichidi	605224	826.00
			(vii)	Sukanti Behera	620103	351.00
31	48/22-23	Dist. Try, Deogarh	1(a)(iii)	Saroj Ku. Sahoo	127470	12,646.00
			(v)	Harisha Bardhan Sahu	618967	8,800.00
			(vi)	Purnima Sahoo	629508	1,540.00
			(vii)	Dileswar Behera	629719	1,512.00
			(viii)	Dambarudhar Dehury	629123	5,497.00
			(ix)	Nilambar Garnayak	638960	4,424.00
			(xi)	Lingaraj Sahoo	117404	400.00
32	49/22-23	Dist. Try, Baragarh	1(a)(v)	Kishore Ku. Mishra	625501	14,435.00
			(vi)	Ananda Pradhan	563942	11,063.00
			(vii)	Krishna Chandra Panigrahi	619614	5,107.00
			(ix)	Golekha Mohapatra	605879	298.00
33	50/22-23	Sub- Try, Bhatli	1(a)(v)	Kshiti Bhusan Naik	582637	4,314.00
34	51/22-23	Sub- Try, Loisingha	1(a)(ii)	Asadhu Mirdha	618740	3,080.00
			(iii)	RushabhaSuna	135826	864.00
			(iv)	Antaram Pathy	626324	596.00
35	52/22-23	Sub- Try, Paikmal	1(a)(iii)	Subasini Das	593367	201.00
36	53/22-23	Sub- Try, Padmapur	1(a)(ii)	Pabitra Bag	643905	1,316.00
			(iii)	Krishna Ch. Patel	143872	467.00
			(iv)	Niranjan Barik	594708	415.00
			(v)	Purna Ch. Hatee	126850	330.00
37	55/22-23	Dist. Try, Sambalpur	1(b)(i)	Bikram Pradhan	136758	1,104.00
			(ii)	Dhruba Ch. Meher	629441	2,818.00
38	56/22-23	Dist. Try, Bolangir	1(a)(i)	Manoranjan Panda	610008	26,130.00
			(ii)	Ratha Naik	586661	20,210.00
			(iii)	Prasanna Mahapatra	636371	5,293.00
			(iv)	Umesh Chandra Suna	617580	2,933.00
			(v)	Durga Pr. Mallik	623956	1,865.00
39	59/22-23	Sub- Try, Dungrupalli	1(a)(i)	Kumuda Charan Pujari	143894	15210.00
			(ii)	Kumudini Meher	128024	951.00
40	61/22-23	Dist. Try, Sonepur	1(a)(xiii)	Kuni Bhoi	632204	3,18,006.00
				Sunasuta Jal	626504	87,080.00
41	62/22-23	Sub- Try, Biramaharajpur	1(a)(iv)	Alekh Tanty	136120	1,469.00
			(v)	Nepal Jagadala	617242	372.00
			(vi)	Sardula Bagardi	642998	12,568.00
42	63/22-23	Sub- Try, Dharmagarh	1(a)(iii)	Devraj Dalapati	624672	5,536.00
			(iv)	Gajanan Barik	621245	5,047.00
			(v)	Kasturi Durga	640941	3,780.00
			(vi)	Ghanashyam Rout	651019	3,304.00
			(vii)	Dhamakdar Tandi	624248	2,697.00

			(viii)	Giridhari Kharsal	619096	2,281.00
			(ix)	Premlal Sagar	634787	896.00
			(x)	Motilal Naik	133984	877.00
43	64/22-23	Dist. Try, Nuapara	1(a)(iii)	Smt. Sunafa Marhath	106746	8,808.00
			(iv)	Kuber Chandra Bhoi	132680	4,818.00
			(v)	Dala Dharua	590684	3,516.00
			(vi)	S. Chandar Ku. Satapathy	617657	615.00
			(vii)	Mohammad Mujib	629687	391.00
			(viii)	Chabilal Sahu	616590	210.00
44	66/22-23	Dist. Try, Boudh	1(b)(i)	Sadananda Mahalik	637984	715.00
			(ii)	Duryodhan Naik	609269	2,033.00
45	67/22-23	Sub-Treasury, Khatiguda	1(a)(i)	Benudhar Mund	598810	47,754.00
			(ii)	Surendra Nath Dash	583231	28,627.00
			(iii)	Sitaram Jani	567367	16,241.00
			(iv)	Shri Akshaya Kumar Dash	132093	14,091.00
			(vii)	Shreedhara Bissoyi	145570	3,394.00
			(viii)	Ramesh Charan Pattnaik	572832	1,990.00
			(ix)	Bhagaban Nayak	579036	1,599.00
			(x)	Bijaya Kumar Mahapatra	564958	229.00
46	68/22-23	Dist. Try, Kalahandi	1(a)(i)	Radheshyam Dash	128284	85,661.00
			(v)	Kailash Ch. Pradhan	133875	8,038.00
			(vii)	Bansidhar Pradhan	121883	4,800.00
			(viii)	Lily Prava Mohanty	606325	4,562.00
			(ix)	Bibhuti Bhusan Rath	596204	3,442.00
			(x)	Shri Sibaram Ra	624228	2,960.00
			(xi)	Brundaban Bag	639475	2,937.00
			(xii)	Ananda Dhangada Majhi	599920	2,876.00
			(xiii)	Abhiram Sahu	640139	2,178.00
			(xiv)	Ketan Bag	128054	1,559.00
			(xv)	Manjula Rath	121742	1,072.00
			(xvi)	Keshaba Chandra Pattanayak	593937	426.00
			(xvii)	Harishankar Majhi	613052	285.00
			(xviii)	Atab Mohammad	600965	275.00
			(xix)	Gitanjali Behera	627724	251.00
47	69/22-23	Sub-Treasury, G.Udayagiri	1(a)(i)	Narahari Mallick	120207	24,705.00
			(ii)	Bharati Nayak	120068	8,572.00
			(iii)	Rabindranath Pradhan	130092	2,493.00
			(iv)	Pratima Pradhan	125837	5,130.00
			(v)	Shantilata Behera	606104	6,495.00
			(vi)	Abhimanyu Kanhar	585689	27,652.00
			(vii)	Minaketan Pradhan	125996	5,130.00
			(viii)	Sulochana Mishra	119882	1,534.00
48	70/22-23	Dist. Try, Kandhamal	1(a)(iv)	BanamaliMajhi	601004	18,852.00
			(v)	Premonath Pradhan	128443	21,029.00
			(vi)	Late Binod Bihari Behera H/o Golapi Behera	630074	6,471.00
			(vii)	Prasanna Kumar Behera	129869	2,927.00
			(viii)	Balaram Bagarty	635434	2,880.00
			(xiii)	Rama Chandra Sahu	624531	2,378.00

49	74/22-23	Dist. Try, Koraput	1(a)(i)	Mahendra Prasad Malik	591448	16,559.00
			(ii)	Prabulla Ku Sahu	645939	7,054.00
			(iii)	Smt. Sanjukte Patra	125789	4,968.00
			(iv)	Mahesh Prasad Mahapatra	646607	4,021.00
			(v)	Sukra Nayak	619410	3,520.00
			(vi)	Basudev Sikdar	645904	2,912.00
			(vii)	Bhagaban Khora	598878	1,032.00
			(viii)	Juria Pradhan	645595	453.00
			(ix)	Arun Ku Gouda	647100	346.00
50	78/22-23	Dist. Try, Koraput	1(a)(i)	Ashok Kumar Nath	615317	22,080.00
			(ii)	Narottam Mallik	646000	20,052.00
			(iii)	Santosh Kumar Mishra	610909	5,216.00
			(iv)	Panchanan Jena	640490	3,418.00
			(v)	Mahendra Kumar Parida	630863	1,825.00
			(vi)	Pramod Kumar Mohaptra	628923	4,645.00
			(vii)	Sarbeswar Baral	637873	2,819.00
			(viii)	Ramesh Chandra Das	636972	1,496.00
			(ix)	Brajakishore Sahoo	614408	826.00
51	82/22-23	Sub- Try, Pottangi	1(a)(ii)	Natabar Bai	583099	3,225.00
52	83/22-23	Sub- Try, Kalimela	1(a)(i)	Balaram Balia	633102	6,712.00
			(ii)	Ippili Kannama	123893	3,423.00
			(iii)	Faruq Shaik	636665	1,900.00
			(iv)	Narayan Panda	564366	775.00
53	84/22-23	Sub- Try, Laxmipur	1(a)(i)	Surendra Nayak	123450	34,240.00
			(ii)	Pradeep Ku Mishra	607707	12,857.00
			(iii)	Subesh Ch. Samanthana	618065	4,395.00
			(v)	Hrushikesh Sahu	626047	1,678.00
54	87/22-23	Dist. Try, Malkangiri	1(a)(x)	Ramji Singh	619747	30,686.00
			(xi)	Nalinikanta Panda	147603	15,923.00
			(xiv)	Sunadhar Bhatra	618300	10,859.00
			(xv)	Mukul Chandra Haldar	607984	9,007.00
			(xix)	Indra Raj Madkami	588935	3,752.00
			(xxii)	Gupteswar Naik	622360	666.00
			(xxv)	Tamala Dash	641289	204.00
55	88/22-23	Dist. Try, Cuttack	1(a)(ii)	Kabita Chatterjee	633327	3,949.00
			(iii)	Sudipta Das	148087	5,157.00
			(iv)	Pramodini Samal	128937	5,770.00
			(v)	Puspanjali Behera	145997	2,014.00
			(vi)	Durga Charan Behera	638747	659.00
			(vii)	Keshab Chandra Mohapatra	639097	989.00
			(viii)	Smt Minati Bardhan	134471	904.00
56	89/22-23	Sub- Try, Gunupur	1(a)(i)	Puniya Sabar	587524	22,367.00
			(ii)	Smt. Tangudu Sujata	608489	18,246.00
			(iii)	Kanhu Ch. Rath	629565	9,660.00
			(iv)	Gupteswar Naik	595385	6207.00
			(v)	Laxman Sabar		6,055.00
			(vi)	Uma Shankar Behera	592313	6,008.00
			(vii)	Hemro Sundar Kora	115238	4303.00

			(viii)	Niladri Tripathy	127944	1,750.00
			(ix)	Sudam Gouda	591394	1405.00
			(x)	Balaram Sabar	610918	1,387.00
57	90/22-23	Sub- Try, Khandapada	1(a)(iii)	Smt Pravati Mishra	617585	11,381.00
			(v)	Biranchi Narayan Parida	150834	397.00
			(vi)	Dibakar Sahu	143283	378.00
			(vii)	Narayan Mohapatra	595646	362.00
			(viii)	Sarama Sundari Dash	130080	330.00
			(ix)	Basanta Ku. Rath	596795	111.00
58	91/22-23	Dist. Try, Nayagarh	1(a)(i)	Dr. Sweta Ku. Mohapatra	631384	9,851.00
			(ii)	Dr. Pravat Ku. Biswal	640020	6,811.00
			(iii)	Suresh Kumar Dash	630674	5,194.00
			(iv)	Raj Kishore Nayak	14227	4,896.00
			(v)	Biswanath Sethi	654455	4,842.00
			(vi)	Abhaya Ku. Rath	632512	4,480.00
			(vii)	Sanjukta Kumari Rath	653387	4,187.00
			(viii)	Nrusingha Nayak	643609	3,691.00
			(ix)	Chandramani Hota	652358	3,562.00
			(x)	Chandramani Sethi	566812	3,219.00
			(xi)	Kabir Nahak	652283	3,071.00
			(xii)	Brajendra Kumar Sahoo	650510	2,763.00
			(xiii)	Antaryami Dash	654370	2,421.00
			(xiv)	Harihar Jani	651440	2,376.00
			(xv)	Bhikari Jena	649938	2,113.00
			(xvi)	Sanjukta Kumari Dash	653511	2,076.00
			(xvii)	Niranjan Sahoo	653745	1,758.00
			(xviii)	Dinbandhu Lenka	639004	1,510.00
			(xix)	Brahmananda Rath	146475	1,425.00
			(xxi)	Subash Chandra Pradhan	650862	1,084.00
			(xxii)	Sarojini Dei	641309	827.00
			(xxiii)	Trinath Shukla	641051	488.00
59	92/22-23	Dist. Try, Bhadrak	1(a)(iii)	Bankim Ch. Nayak	629307	8,034.00
			(v)	Smt Manorama Mankar	128222	1,252.00
60	93/22-23	Sub- Try, Dhamnagar	1(a)(i)	Surendra Ku. Panda	126080	11,059.00
			(iii)	Panchu Sahu	614112	1,581.00
			(iv)	Bharat Chandra Barik	125047	1,697.00
			(v)	Ramjan Alli	116343	3,060.00
61	94/22-23	Sub- Try, Athagarh	1(a)(i)	Bipin Bihari Sahu	621906	3,125.00
			(ii)	Sankarsan Barik	570034	2,666.00
			(iii)	Siba Ch. Sahoo	559389	2,484.00
			(iv)	Ramesh Chandra Swain	626708	1,797.00
			(v)	Debendra Nath Patra	572910	410.00
62	95/22-23	Sub- Try, Baramba	1(a)(ii)	Prafulla Ku. Mallik	581211	13,328.00
			(iii)	Hemanta Chandra Kar	589238	10,534.00
			(v)	Swapneswar Prusty	143071	1,625.00
63	96/22-23	Dist. Try, Jagatsinghpur	1(a)(i)	Narendra Ku Swain	131599	1,414.00
64	99/22-23	Dist. Try, Khurda	1(a)(i)	Lokanath Bastia	632996	10,375.00
			(ii)	Bhagaban Pradhan	633217	10,013.00
			(iii)	Prabina Parida	641538	9,807.00

			(iv)	Barada Pr. Tripathy	631174	9,452.00
			(v)	Bhikari Nayak	632984	9,329.00
			(vi)	Banamali Gauda	649358	9,266.00
			(vii)	Krushna Chandra Pradhan	644740	9,098.00
			(viii)	Bhabani Shankar Rath	643527	6,911.00
			(ix)	Mahendra Ku. Panda	637804	6,106.00
			(x)	Abdul Jalil Khan	645086	5,769.00
			(xi)	Shakuntala Rath	133644	5,117.00
			(xii)	Balaram Barada	639338	3,852.00
			(xiii)	Jayakrushna Sahoo	134807	3,562.00
			(xiv)	Anupama Nanda	636977	3,406.00
			(xv)	Shri Antarjyami Biswal	651285	3,383.00
			(xvi)	Rajkishore Mohapatra	640677	3,360.00
			(xvii)	Asit Kumar Sahoo	639936	3,308.00
			(xviii)	Niroj Kumar Pattnaik	636787	3,306.00
			(xix)	Mayadhar Sethi	652084	3,126.00
			(xx)	Amulya Kumar Swain	637151	2,718.00
			(xxi)	P. Kantama	641042	2,287.00
			(xxii)	Bhikari Charan Behera	639606	2,178.00
			(xxiii)	Satyabrata Mishra	636127	2,127.00
			(xxiv)	Dhaneswar Jena	636728	2,027.00
			(xxv)	Naba Kishore Nayak	652813	1,541.00
			(xxvi)	Rajib Lochan Mohapatra	651313	1,135.00
			(xxvii)	Binodini Praharaj	143562	1,134.00
			(xxviii)	Mukta Pradhan	636857	1,129.00
			(xxix)	Rajesh Ku. Mandal	639794	1,064.00
			(xxx)	Deepak Ku. Tripathy	639346	820.00
			(xxxi)	Dayanidhi Murmu	642228	510.00
					Grand Total:	**28,77,549.06**

Annexure-XIX

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

(Referred to in para 4.3.3)

Sl No	Inspection Report No	Treasury Name	Para No.	Name of the Pensioner (Sri./Smt.)	PPO No.	Amount (In Rs.)
1	03/22-23	Dist. Try Ganjam	1(a)(ii)	Smt. T. Irmma Alias Hiramani Reddy W/o Lt. T.Tulasya Reddy	SSA225 58618	18,275.00
2	16/22-23	Dist. Try Jajpur	1(a)(ii)	Smt. Supriya Bose	529762	58,008.00
3	18/22-23	Dist. Try Kendrapara	1(b)(iii)	Smt. Manorama Pati	15525/AF	1,001.00
			1(b)(iv)	Abhimanyu Dash	123349	30,054.00
			(vi)	Smt. Manorama Pati	15525/AF	1,001.00
4	20/22-23	Spl. Try, Jajpur Road	1(c)(i)	Smt. Jayanti Behera	109135	21,183.00
5	21/22-23	Sub-Try, Soro	1(b)(i)	Smt. Hemanta Manjari Das	12982/AF	1,76,025.00
			(ii)	Smt. Dharini Rani Behera	16491/AF	1,07,184.00
			(iii)	Smt. Bharti Das	18091/AF	1,78,568.00
			(iv)	Smt. Kamala Gahan	250566	1,19,010.00
			(v)	Rahima Bibi	117131	63,678.00
			(vi)	Smt. Kanchan Prava Jena	101690	2,60,656.00
			(vii)	Smt. Bhanumati Mishra	115798	28,461.00
			(viii)	Smt. Laxmipriya Nayak	117092	14,000.00
			(ix)	Smt. Annapurna Barik	17391	2,03,998.00
			(x)	Smt. Jyotsna Rani Barik	529221	74,553.00
			(xi)	Smt. Jharana Biswal	52410	27,150.00
6	23/22-23	Sub-Try, Joshipur	1(b)(iii)	Smt. Sumita Sethi	508336	2,256.00
7	24/22-23	Dist. Try, Balasore	1(a)(ii)	Smt. Padmabati Das	224633346/ WB	3,15,577.00
			(iii)	Smt. Pratibha Mal	18075	2,27,617.00
8	27/22-23	Sub-Try, Ghatagaon	1(a)(i)	Smt. Dalimba Sahaoo	619234	44,804.00
9	28/22-23	Sub-Try, Pallahara	1(a)(v)	Smt. Pratima Behera	565613	50,745.00
10	29/22-23	Sub-Try, Telkoi	1(a)(ii)	Smt. Kuni Dehuri	15776/AF	7,793.00
11	30/22-23	Dist. Try, Mayurbhanja	1(a)(iii)	Smt. Sankhi Soren	250388	260.00
			(iv)	Smt. Narmoda	601154	6,445.00
			(vi)	Smt. Sabita Mandol	318213	8,433.00
			(viii)	Smt. Manjulata Nayak	548522	1,001.00
			1(e)(ii)	Smt. Sushila Mohanta	40349	1,47,773.00
			(iii)	Smt. Ashamani Dei	26891	78,797.00
12	31/22-23	Sub-Try, Jharpokharia	1(a)(i)	Smt. Nidrabati Naik	523460	1,71,003.00
			(vi)	Smt. Amiyabala Mohanta	13942/AF	225.00

13	33/22-23	Sub-Try, Champua	1(a)(i)	Smt. Bilasa Mahanta	406909	3,86,039.00
			(ii)	Smt. Janaki Naik	550661	42,709.00
14	34/22-23	Sub-Try, Bonai	1(a)(i)	Smt. Saraswati Mahanta	597351	30,424.00
15	35/22-23	Dist. Try, Angul	1(a)(iii)	Pramoda Bhukta	614204	33,077.00
16	37/22-23	Sub-Try, Athamalick	1(a)(vi)	Smt. Saila Naik	570455/AF	3,775.00
			(vii)	Smt. Basanti Pradhan	514671/AF	3,354.00
17	39/22-23	Sub-Try, Kishorenagar	1(a)(iii)	Smt. Diptilata Pradhan	74322	544.00
18	40/22-23	Sub-Try, Hemgiri	1(a)(i)	Smt. Basanti Goud	550803	6,291.00
19	41/22-23	Sub-Try, Rajgangpur	1(a)(v)	Balhab Rout	16807	2,089.00
20	42/22-23	Sub-Try, Biramitrapur	1(a)(i)	Smt. Phulkeria Soreng	527998	4,579.00
21	44/22-23	Spl. Try, Khurda	1(a)(i)	Smt. Sanjukta Behera	614823	3,464.00
22	45/22-23	Dist Try, Jharsuguda	1(a)(i)	Smt. Lily Dung Dung	605375	2,75,937.00
			(ii)	Smt. Teja Kisan	555863	1,31,829.00
			(iii)	Smt. Sebati Mohapatra	586929	79,217.00
			(iv)	Smt. Rajalaxmi Jena	572915	43,736.00
			(v)	Smt. Babli Oram	598004	1,52,100.00
			(vi)	Smt. Snehalata Patabandha	534924	19,835.00
			(vii)	Smt. Fuleswari Bag	575097	37,873.00
23	46/22-23	Dist Try, Sundargarh	1(a)(i)	Smt. Sandhya Patel	137959	64,019.00
			1(a)(v)	Smt. Sushila Naik	562312	4,270.00
			1(a)(vi)	Smt. Satyabhama Naik	153972	1,397.00
24	47/22-23	Sub- Try, Kuchinda	1(a)(i)	Smt. Ambalika Naik	508993	3,44,064.00
			(ii)	Sidhartha Ku. Mohapatra	595063	1,36,606.00
			(iii)	Smt. Sujata Naik	15085	53,214.00
			(iv)	Smt. Jojana Berhia	520739	21,310.00
25	48/22-23	Dist. Try, Deogarh	1(a)(i)	Smt. Basanti Pradhan	638289	50,618.00
			(ii)	Smt. Jira Patra	603296	42,842.00
			(iv)	Smt. Bharti Sahu	19344/AF	1,95,080.00
			(x)	Smt. Chanchala Dehury	118172	16,768.00
26	49/22-23	Dist. Try, Baragarh	1(a)(ii)	Smt. Anita Padhy	15510	2,56,263.00
27	50/22-23	Sub- Try, Bhatli	1(a)(ii)	Smt. Kahara Thakur	123116	65,044.00
			(iii)	Smt. Mina Bhoi	20756	49,735.00
			(iv)	Smt. Purnamasi Nanda	570262	5,585.00
28	52/22-23	Sub- Try, Paikmal	1(a)(i)	Smt. Darasmati Sidar, W/o Late Bhimsen Sidar	19618	75,372.00
29	54/22-23	Sub- Try, Jujumora	1(a)(i)	Tulasa Biswal	334697	99,990.00
30	55/22-23	Dist. Try, Sambalpur	1(a)(i)	Nirupama Ratha W/o Late Gagan Bihari Mahapatra	118983	12,830.00
			(ii)	Prasanna Kumar Mishra H/o Late Taramala Guru	113747	1,23,824.00

			(iii)	Josobanti Sahu W/o Late Kala Kanhu Sahu	13364	49,353.00
			(iv)	Parameswar Patel H/o Late Geeta Patel	107142	2,03,751.00
			(v)	Subasini Sahu W/o Late Alekha Sahu	113350	2,74,446.00
			(vi)	Jyostna Mirdha W/o Late Panchanan Mirdha	16960	2,03,061.00
			(vii)	Birendra Prasad Swain H/o Late Runu Pradhan	14879	64,919.00
			(viii)	Prema Manjari Devi W/o Late Iswar Chandra Satpathy	14504	2,30,539.00
			(ix)	Santoshini Sahoo W/o Late Narottam Sahoo	107409	1,58,551.00
			(x)	Susama Sahu W/o Late Gopinath Sahu	17167	2,45,061.00
			(xi)	Bidyalata Sahu W/o Late Pradip Kumar Sahu	131506	43,631.00
31	58/22-23	Sub- Try, Barapalli	1(a)(i)	Bhagabati Meher W/o Late Jadumani Meher	15090	41,430.00
			(ii)	Jyostna Panigrahi W/o Late Bijaya Kumar Panigrahi	601404	1,06,932.00
			(iii)	BelamatiPatel W/o Late Dinabandhu Patel	583030	13,158.00
			(iv)	Tilottama Sahu W/o Late Gopinath Sahu	19329	1,18,422.00
			(v)	Gulapi Barik W/o Late Biranchi Narayan Barik	114468	25,478.00
			(vi)	Padma Tandia W/o Late Ashok Tandia	120777	1,30,538.00
32	60/22-23	Sub- Try, Bheden	1(a)(i)	Smt.Shantilata Bhoi W/o Late Shankar Bhoi	100703	2,28,076.00
			(ii)	Smt.TilottamaPadhan W/o Late AgadhuPadhan	551633	1,03,526.00
			(iii)	Smt.Droupadi Majhee W/o Late RamakrushnaMajhee	122841	47,209.00
			(iv)	Smt.BijiliSahuW/o Late AnantaramSahu	53686	1,01,617.00
			(v)	Smt.Ahalya Mallik W/o Late GadadharMallik	505964	26,825.00
33	66/22-23	Dist. Try, Boudh	1(a)(i)	Aruna Pradhan W/o Late Sripati Pradhan	115283	100333.00
			(ii)	Ahalya Sahoo W/o Late Biswamitra Sahoo	138734	35,312.00
			(iii)	R.Satyakumari W/o Late R.Narayan Rao	580345	34,304.00
			1(c)(i)	Rakshi Manhira	610589	31,183.00

34	67/22-23	Sub- Try, Khatiguda	1(v)	Manorama Mishra	138898	12,968.00
35	70/22-23	Dist. Try, Kandhamal	1(a)(i)	Manjula Kanhar W/o Late LaxmanKanhar	123670	11,729.00
			(ii)	Sabitri Konhar W/o Late Dinabandhu Konhar	533841	11,620.00
			(ix)	Smt. Champabati Mallick W/o Late Kumuda Chandra Mallick	106427	2,420.00
36	71/22-23	Sub- Try, Baliguda	1(a)(ii)	Laxmipriya Nayak	589449	95,839.00
37	72/22-23	Dist. Try, Rayagada	1(a)(i)	Madhab Sahoo	132875	3,92,184.00
			(ii)	Trinath Moharana	132655	33,287.00
			(iii)	Smt Kuntala Rath	140987	16,189.00
			(iv)	Smt. SaraswatiPatra	132701	2,87,438.00
			(v)	Nageswar Patnaik	141335	24,000.00
			(vi)	Nirmala Nayak, W/o-Late Basanta Kumar Pradhan	114545	1,18,880.00
			(x)	Kabita Behera, W/o-Late Niranjan Behera	135974	15,484.00
			(xi)	Noorjan Begum, W/o-Late Mahamad Rahim Khan	565913	3,101.00
38	73/22-23	Spl. Try. Jeypore	1(a)(i)	Prafulla Ku. Pathi	143609	67,328.00
			(ii)	Smt. M. Indira	137449	29,894.00
			(iii)	Smt. Swadhari Patnaik	145466	25,113.00
			(iv)	Surya Narayan Behera	141767	8,318.00
				Smt. Sahukari Lokeswari	141694	8,076.00
			(v)	Jagannath Das	624412	12,028.00
				Deenakrushna Tripathy	637507	
			(vi)	Tushar Rn. Jena	138671	2,276.00
				Indujyotsna Phillips	137470	6,608.00
			(vii)	Tilottama Patra	138574	4,073.00
			(viii)	Smt. Pramodini Tripathy	139189	3,349.00
			(ix)	Hira Bahadur	633718	2,926.00
			(x)	Ajit Ku. Patro	631714	1,206.00
			(xi)	Yashoda Soura, W/o Late Bhagaban Soura	640454	60.00
39	75/22-23	Sub- Try, Umerkote	1(a)(i)	Bhaskar Behera	123384	29,116.00
			(ii)	Padmini Nayak	127628	21,497.00
			(iii)	Harananda Ray	127416	20,894.00
			(iv)	Gadadhar Pradhan	123383	14,560.00
			(v)	Panchanan Bebarta	606178	6,544.00
			(vi)	Purna Chandra Ghatuali	579193	3,603.00
			(vii)	Ramesh Ch. Swain	120801	3,350.00
			(viii)	Bidhu Bhusan Khandai	574959	3,825.00
			(ix)	Simanchal Behera	127496	1,104.00
			(x)	Prasant Ku. Pattnaik	128760	852.00

40	76/22-23	Dist. Try, Nawarangpur	1(a)(iv)	Pratap Ch. Nayak	590588	6,049.00
			(v)	Smt Merry Margaret Kullu	619404	4,161.00
			(vi)	Daitari Majhi	637943	3,490.00
			(vii)	Smt Mukta Kinibudi	558058	1,679.00
			(viii)	Narayan Ch. Sahu	587018	1,196.00
			(ix)	Siba Pr. Panda	604570	1,161.00
			(x)	Purnima Devi	148142	879.00
			(xi)	Purna Ch. Nayak	618304	699.00
				Amarjus Dukha, H/o Late Kumudini Bhatra	115832	77.00
41	79/22-23	Sub- Try, Kamakshyanagar	1(a)(ii)	Indumati Behera, W/o Late Brahmananda Behera	51546	32,535.00
			(iii)	Adara Behera, W/o Late Paramananda Behera	16085	19,179.00
			(iv)	Bilash Dehury H/o Late Hemalata Dehury	15148	7,892.00
			(v)	Urmila Nayak, W/o Late Gagan Bihari Nayak	575020	20,132.00
			(vi)	Santilata Patra W/o Late Brahmananda Patra	575020	61,058.00
			(vii)	Ashanti Sahoo W/o Late Parikhita Sahoo	575020	20,885.00
			(viii)	Sabita Sahoo, W/o Late Jayanta Kumar Sahoo	18349	22,924.00
			(ix)	Padmabati Sahoo W/o Late Muralidhar Sahoo	539217	7,963.00
42	91/22-23	Dist. Try, Nayagarh	1(a)(xx)	Smt. Urmilabala Mishra W/o Lt. Laxmikant Palo	542528 S(F)	1,223.00
43	92/22-23	Dist. Try, Bhadrak	1(a)(i)	Kaisari Begum W/o Late SK Abdul Khalique	12635	9,53,789.00
44	93/22-23	Sub- Try, Dhamnagar	1(a)(ii)	Smt. Sudha Das W/o Late Pradip Kumar Das	586300	5,064.00
45	97/22-23	Sub- Try, Kujanga	1(a)(i)	Smt. Sumitra Mohapatra W/o Late Bijaya Kumar Mahapatra	19539	1,11,112.00
			(iii)	Smt. Anjali Jayasingh W/o Late Ramakanta Jayasingh	588691	25,406.00
			(iv)	Smt Sailabala Nanda	126686	24,732.00
			(vi)	Sanjukta Pradhan W/o Late Ajaya Kumar Pradhan	384355	12,756.00
46	98/22-23	Sub- Try, Nimapara	1(a)(i)	Smt. Madhabilata Dei W/o Late Chakradhar Khatoi	114867	1,40,006.00
			(ii)	Smt. Anita Nanda W/o Late Prafulla Kumar Nanda	505165	66,885.00

			(iii)	Smt. Lalita Mati W/o Late Kumar Mani Mati	19602	51,534.00
			(iv)	Smt. Binapani Nayak W/o Late Narendra Nayak	16813	27,901.00
			(v)	Smt. Pramila Dash W/o Late Nilakantha Dash	583156	5,981.00
			(vi)	Smt. Chandrakanti Mishra W/o Late Purna Chandra Mishra	558672	8,462.00
Grand Total:						**1,08,87,441.00**

Annexure-XX

Excess payment due to miscellaneous reasons

(Referred to in para 3.4)

Sl No	Inspection Report No	Treasury Name	Para No.	Name of the Pensioner (Sri./Smt.)	PPO No.	Amount (In Rs.)	Remarks
1	05/22-23	Sub-Treasury Digapahandi	1(c)(i)	Prafulla Ku. Rauta	142410	503.00	Due to Provisional Pension not adjust during payment of first pension
			(ii)	N.Nageswar Rao	127391	346.00	Due to Provisional Pension not adjust during payment of first pension
			1(e)	Sarathi Sahu	588304	23,049.00	Due to Provisional Pension not adjust during payment of first pension
2	07/22-23	Spl. Try, Berhampur	1(b)(i)	Smt. Sakuntala Pattanayak	1312 of 08/86	62,642.00	Due to wrong consideration of date of birth
			(iii)	Sri Dibakar Singh	620378	474.00	Due to incorrect date of commencement
				Smt. Meena Nayak	629371	2,394.00	Due to incorrect date of commencement
			(iv)	Sri Tuna Nayak	133491	13,821.00	Due to erroneous deduction of CVP
3	08/22-23	Sub-Treasury Kodala	1(c)	Bipra Ch. Panda	311596	2,105.00	Due to wrong consideration of date of birth
4	12/22-23	Spl. Try, No.-I, BBSR	1(a)	Narayan Nayek	224587525	6,73,040.00	Over payment of pension
			(b)	Ananda Behera	619078	1,68,324.00	Over payment of pension
			(e)	Bamdev Mallick	602047	1,15,362.00	Irregular payment of 1st pension due to non obtaining

							of full period of prov. pen
5	16/22-23	Dist. Try Jajpur	1(a)(iii)	Khageswar Das	224590193	13,034.00	Due to revised pension calculation
			(iv)	Smt. Tilottama Mohapatra	117002	11,264.00	Due to in contravention to ORSP Rule-2017
			1(b)	Smt. Gurudei Barik	523564	28,890.00	Due to drawal Pension after the death of Pensioner
6	18/22-23	Dist. Try Kendrapara	1(b)(v)	Minati Jena	636544	600.00	Due to LTA pension
7	19/22-23	Spl. Try, Jajpur Road	1(a)(i)	Dr. Dusmanta Ku. Nayak	125589	8,87,345.00	Due to incorrect fitment factor
			(ii)	Nirod Bhusan Nayak	131387	9,27,596.00	Due to incorrect fitment factor
			(iii)	Smt. Banita Rani Pati	123998	40,248.00	Due to incorrect fitment factor
			1(iv)	Smt. Malati Lata Chand	132170	13,500.00	Due to incorrect fitment factor
8	22/22-23	Sub-Try, Betnoti	1(a)	Sasmita Nayak	641490	30,541.00	Due to non recovery of amount after death of Pensioner
9	24/22-23	Dist. Try, Balasore	1(a)(i)	Smt. Prabati Nanda Brahmachari	16988/AF	4,08,955.00	Due to wrong consideration of date of birth
			(iv)	Smt. Sulochana Giri	3185/AF	1,89,896.00	Due to wrong consideration of date of birth
			(v)	Smt. Ami Nayak	20045/AF	1,43,730.00	Due to non deduction of Provisional Pension
10	26/22-23	Dist. Try, Keonjhar	1(a)(ii)	Pradipta Narayan Mohapatra	626828	7,584.00	Due to non recovery of arrear Pension
			(vii)	Sri. Rihas Bihari	624075	5,148.00	Due to non recovery of arrear Pension
11	28/22-23	Sub-Try, Pallahara	1(a)(ii)	Smt. Manjari Sahoo	590252	17,855.00	Due to non recovery of arrear Pension

12	30/22-23	Dist. Try, Mayurbhanja	1(e)(i)	Smt. Angurbala Jena	52129	1,38,598.00	Due to Irregular Additional Payment
13	32/22-23	Sub-Try, Talcher	1(a)(i)	Sri. Dhaneswar Sahoo	585886	2,000.00	Due to wrong arrear amount
14	33/22-23	Sub-Try, Champua	1(a)(vi)	Sri. Manmath Ku. Giri	300759	4,378.00	Due to additional pension on attaining age 80.
15	36/22-23	Spl. Try, Panposh	1(a)(i)	Smt. Sarbada Devi	6886/AF	6,53,754.00	Due to additional family pension
			(ii)	Smt. Bernadeth Dangwar	140818	58,032.00	Due to provisional family pension
			(iii)	Smt. Birasmani Gadtia	556184	9,159.00	Due to additional pension on attaining age 80.
			(iv)	Sri. Karunakar Jena	106862	2,033.00	Due to add. pension on attaining age 80.
			(v)	Smt. Kunjalata Nayak	530554	582.00	Due to provisional family pension
16	39/22-23	Sub-Try, Kishorenagar	1(a)(i)	Smt. Manjusa Sahoo	607232	44,938.00	During payment of first pension
17	40/22-23	Sub-Try, Hemgiri	1(a)(ii)	Sri. Surendra Naik	99801	2,058.00	Due to incorrect adjustment of provisional pension
18	42/22-23	Sub-Try, Biramitrapur	1(a)(ii)	Parbati Nag	571377	2,269.00	Due to revised commutation
19	43/22-23	Sub-Try, Lephripada	1(a)(i)	Ganesh Ram Kuanr	616936	1,00,137.00	Due to Provisional Pension not adjust during payment of first pension
			(ii)	Lingaraj Satnani	641063	98,754.00	Due to Provisional Pension not adjust during payment of first pension

20	45/22-23	Dist. Try, Jharsuguda	1(a)(xiv)	Ashish Ku. Dhurua	504284	37,780.00	Due to payment of pension after completion of 25 years age
			(xv)	Pukar Chhetry	610417	19,555.00	Due to payment of pension after completion of 25 years age
			(xvii)	Sri. Uttam Ku. Meher	593607	36,000.00	Due to less deduction of Provisional Pension
21	46/22-23	Dist Try, Sundargarh	1(a)(iii)	Smt. Kumari Goud	555853	10,015.00	Due to not revised Pension
			1(b)(i)	Smt. Emilia Kullu	57402	3,33,563.00	Due to wrong date of birth of family pensioner
			(ii)	Smt. Chandrika Chaturvedi	10469	2,82,320.00	Due to consideration of wrong date of birth of family pensioner
			(iii)	Smt. Sakuntala Mohapatra	19965	1,30,937.00	Due to consideration of wrong date of birth of family pensioner
			(iv)	Smt. Surati Patel	19332	66,672.00	Due to consideration of wrong date of birth of family pensioner
22	49/22-23	Dist. Try, Baragarh	1(a)(i)	Smt. Urmila Hans	117499	2,98,628.00	Due to drawal of unauthorised TI
			(iii)	Smt. Harapriya	65718/CFP	1,08,857.00	Due to Additional Family Pension
			(iv)	Sri. Indra Bahadur Gurung	628886	19,890.00	Due to Provisional Pension not adjust during payment of first pension
			1(c)(iv)	Smt. Bisakha Panda	7337	83,510.00	Due to incorrect date

							of birth of family pensioner for additional amount of family pension on completion of 80 years
23	50/22-23	Sub- Try, Bhatli	1(a)(i)	Sandha Ch. Bhoi	569842	1,31,625.00	Due to non-deduction of commuted portion of CVP
24	51/22-23	Sub- Try, Losingha	1(a)(i)	Himananda Sika	629640	6,340.00	Due to Provisional Pension not adjust during payment of first pension
25	52/22-23	Sub- Try, Paikmal	1(a)(ii)	Khedu Panigiri	648996	19,609.00	Due to adjustment of Provisional Pension & Commutation in due-drawn calculation sheet.
26	53/22-23	Sub- Try, Padmapur	1(a)(i)	Smt. Chandrabati Singh, W/o Late Pratap Singh	18049	43,176.00	Due to wrong Date of Birth
			1(a)(vi)	Niranjan Barik	594708	300.00	Due to Provisional Pension not adjust during payment of first pension
27	55/22-23	Dist. Try Sambalpur	1(c)(i)	Smt. Draupadi Singh	616484	5,540.00	Due to double payment of pension.
			(ii)(1)	Debaki Mahattam	378174	23,028.00	Due to payments are made without Life Certificate or Physical appearance.
			(2)	Smt. Soudamini Patnaik	567573	89,925.00	
			(3)	Binodini Mirdha	548488	95,476.00	
			(4)	Sadasiba Kumar	59966	56,223.00	
			(5)	Malabika Mahapatra	106447	19,771.00	

28	58/22-23	Sub- Try, Barapalli	2(b)(i)	Kalakanhu Sandha	132777	21,060.00	Due to Provisional Pension not adjust during payment of first pension
29	61/22-23	Dist. Try Sonepur	1(c)(1)	Kuni Bhoi, W/o late Hementa Ku. Bhoi	632204	318,006.00	Due to non-recovery of Provisional Pension
			(2)	Sunasuta JalW/o Late Mohan Prasad Jal	626504	87,080.00	
30	66/22-23	Dist. Try, Boudh	1(c)(i)	RakshiManhira, Unmarried D/o Lt Ganesh Manhira	610589	31,183.00	Due to payment of pension after attaining the age of 25 years
			(ii)	Sri. Chittaranjan Das	96504	92,658.00	Due to not submission of death certificate
31	67/22-23	Sub- Try, Khatiguda	1(a)(v)	Smt Manoroma Mishra	138898	12,968.00	Due to Provisional Pension not adjust during payment of first pension
			(vi)	Prasanta Kumar Upasi	137433	5,429.00	Due to Provisional Pension not adjust during payment of first pension
32	68/22-23	Dist. Try, Kalahandi	1(a)(ii)	Kailash Ch. Mishra	607335	20,020.00	Due to Provisional Pension not adjust during payment of first pension
			(iii)	Golap Mohapatra	142511	17,750.00	Due to Provisional Pension not adjust during payment of first pension
			(iv)	Kacheri Harijan	615353	17,136.00	Due to Provisional Pension not adjust during payment of first pension

			(vi)	Tankadhar Sethi	600929	5,223.00	Due to Provisional Pension not adjust during payment of first pension
33	70/22-23	Dist. Try, Boudh	1(a)(iii)	Bhagabati Dehury,W/o Late Trinath Dehury	10217	76,114.00	Additional pension has been paid on the basis of mismatch DOB
			(x)	Ananta Kumar Behera S/o Smt Hemanti Behera	595881	15,307.00	Due to not submission of death certificate.
			(xi)	Balakrushna Pradhan	533437	1,48,848.00	Due to not submission of Life Certificate
			(xii)	Prasanna Kumar Tripathy	618349	2925.00	Due to Provisional Pension not adjust during payment of first pension
34	76/22-23	Dist. Try, Nawarangpur	1(a)(i)	Jawaharlal Mishra	610187	26,483.00	Excess Payment made in Provisional Gratuity
			(ii)	Smt. Teza Patro, W/o Late Surendra Patro	20772AF	15,210.00	Excess Payment made in Provisional Gratuity
35	82/22-23	Sub- Try, Pottangi	1(a)(i)	Smt. Sabitri Totolia	20513	20,865.00	Provisional Pension not adjust during payment of first pension
36	84/22-23	Sub- Try, Laxmipur	1(a)(i)	Surendra Nayak	123450	34,240.00	Provisional Pension not adjust during payment of first pension
37	87/22-23	Dist. Try, Malkangiri	1(a)(i)	Nilakantha Muduli	618993	214507.00	Due to Provisional Pension not adjust during payment of first pension
			(iii)	Sibapada Ray	632851	66240.00	Due to Provisional Pension not adjust during

							payment of first pension
			(iv)	Nrusinghananda Sabath	134534	64584.00	Due to Provisional Pension not adjust during payment of first pension
			(v)	Durga Prasad Patnaik, H/o Late R. Sushila Patnaik	20737AF	63480.00	Due to Provisional Pension not adjust during payment of first pension
			(vi)	Duryodhan Nayak	519780	50000.00	Due to Provisional Pension not adjust during payment of first pension
			(vii)	Smt Sabitri Khora	584830	42222.00	Due to release of TI
			(viii)	Smt Santi Kumari Behera	125281	35196.00	Due to Provisional Pension not adjust during payment of first pension
			(ix)	Nityananda Digal	591480	32440.00	Due to Provisional Pension not adjust during payment of first pension
			(xii)	Dharanidhar Sahoo	150444	15458.00	Due to Provisional Pension not adjust during payment of first pension
			(xvi)	Nimai Ch. Swarnakar	607583	6690.00	Due to wrong calculation of CVP & Provisional Pension during the time of 1st Pension
			(xvii)	Suresh Chandra Behera	634463	5720.00	Due to Provisional Pension not adjust during payment of

							first pension
			(xviii)	Smt. Padmini Pujari, W/o Late Trinath Pujari	604187	3898.00	Due to Prov. Pen.not adjust during payment of first pension
			(xxi)	Smt Padmabati Majhi	615867	1668.00	Due to provisional family Pension not adjusted during payment first pension
			(xxiii)	Bhakta Desia Nayak	589399	663.00	Due to Provisional Pension not adjust during payment of first pension
			(xxvi)	Smt. Dulgu Marandi, W/o Late Sanatan Marandi	608776	156.00	Due to Provisional Pension not adjust during payment of first pension
38	88/22-23	Dist. Try, Cuttack	1(a)(i)	Banabihari Mohapatra	597798	98,316.00	Provisional Pension not adjust during payment of first pension
			1(a)(ix)	Bipin Kumar Jena	608434	450.00	Provisional Pension not adjust during payment of first pension
39	90/22-23	Sub- Try, Khandapada	1(a)(i)	Aditya Kumar Sahoo	602152	1,75,574.00	Due to wrong adjustment of provisional pension
			(ii)	Chandramani Sahoo	20421	13,944.00	Due to wrong release of TI
			(iv)	Trilochan Dalua	632230	1,675.00	Provisional Pension not adjust during payment of first pension
40	91/22-23	Dist. Try, Nayagarh	1(a)(xxiv)	Dilip Kumar Jena	650684	906.00	Due to Provisional Pension not adjust during payment of first pension
			(xxv)	Bhagirathi Jani	609046	901.00	Due to Provisional

							Pension not adjust during payment of first pension
41	92/22-23	Dist. Try, Bhadrak	1(a)(ii)	Sabitri Panda	5234	4,19,983.00	Due to payment of 20% addl. Pension, 30% addl. pension and 40% addl. pension paid instead of 20% additional Pension
			(iv)	Hrushikesh Das	628412	2,000.00	Due to Provisional Pension not adjust during payment of first pension
42	95/22-23	Sub- Try, Baramba	1(a)(i)	Govinda Ch. Panigrahi	592492	86,810.00	Due to Provisional Pension not adjust during payment of first pension
			(iv)	Fakir Charan Naik	597827	7,047.00	Due to Provisional Pension not adjust during payment of first pension
					Grand Total:	**92,02,711.00**	

Annexure-XXI

Unused/Damaged stamps in the Treasuries

(Referred to in para 4.5)

Sl. No.	Inspection Report No.	Treasury Names	Unused/ (In Rs.)	Damaged (In Rs.)	Total value of Stamps (In Rs.)
1	01/2022-23	Sub-Treasury, R. Udayagiri	648998.50	--	648998.50
2	02/2022-23	Sub-Treasury, Bhanjanagar	49514479.95	7500.00	4,95,21,979.95
3	03/2022-23	District Treasury, Ganjam		2656110.00	2656110.00
4	06/2022-23	Sub-Treasury, Banapur	340.00	--	340.00
5	09/2022-23	Sub-Treasury, Sorada	1,09,34,105.15	2,88,462.00	1,12,22,567.15
6	10/2022-23	Sub-Treasury, Aska	4,19,72,271.90	--	4,19,72,271.90
7	15/2022-23	Special Treasury Cuttack	57,96,127.75	--	57,96,127.75
8	18/2022-23	District Treasury, Kendrapara	25,10,131.80	56,58,135.00	81,68,266.80
9	19/2022-23	Special Treasury, Jajpur Road	9,52,295.05	--	9,52,295.05
10	20/2022-23	Sub-Treasury, Udala	1,62,792.00	--	1,62,792.00
11	21/2022-23	Sub-Treasury, Soro	2,45,265.00	--	2,45,265.00
12	28/2022-23	Sub-Treasury, Pallahara	12,145.05	--	12,145.05
13	30/2022-23	District Treasury, Mayurbhanj	9,67,780.00	--	9,67,780.00
14	34/2022-23	Sub-Treasury, Bonai	20,150.00	--	20,150.00
15	36/2022-23	Special Treasury, Panposh	1,82,66,370.00	--	1,82,66,370.00
16	41/2022-23	Sub-Treasury, Rajgangpur	21,900.00	--	21,900.00
17	44/2022-23	Special Treasury, Khurda	1,21,43,010.40	--	1,21,43,010.40
18	46/2022-23	District Treasury, Sundargarh	40,21,483.68	--	40,21,483.68
19	53/2022-23	Sub-Treasury, Padmapur	4,02,83,153.00	--	4,02,83,153.00
20	55/2022-23	District Treasury, Sambalpur	35,80,79,547.60	--	35,80,79,547.60
21	56/2022-23	District Treasury, Bolangir	23,03,00,554.35	--	23,03,00,554.35
22	57/2022-23	Sub-Treasury, Titilagarh	6,11,28,892.75	--	6,11,28,892.75
23	49/2022-23	District Treasury, Baragarh	1,76,00,129.99	--	1,76,00,129.99
24	61/2022-23	District Treasury, Sonepur	9,44,24,041.00	--	9,44,24,041.00
25	63/2022-23	Sub-Treasury, Dharmagarh	7,24,44,092.00	--	7,24,44,092.00
26	64/2022-23	District Treasury, Nuapada	16,84,64,686.50	--	16,84,64,686.50
27	68/2022-23	District Treasury, Kalahandi	32,81,68,719.85	--	32,81,68,719.85

28	69/2022-23	Sub-Treasury, G.Udayagiri	90,22,823.50	--	90,22,823.50
29	70/2022-23	District Treasury, Kandhamal	1,94,08,510.63	--	1,94,08,510.63
30	71/2022-23	Sub-Treasury, Baliguda	4,140.50	--	4,140.50
31	72/2022-23	District Treasury, Rayagada	13,37,02,923.90	--	13,37,02,923.90
32	73/2022-23	Special Treasury, Jeypore	5,61,71,980.65	--	5,61,71,980.65
33	74/2022-23	District Treasury, Koraput	23,92,62,328.05	--	23,92,62,328.05
34	75/2022-23	Sub-Treasury, Umerkote	2,41,31,594.35	--	2,41,31,594.35
35	76/2022-23	District Treasury, Nawarangpur	5,73,76,492.70	--	5,73,76,492.70
36	85/2022-23	Sub-Treasury, Kashipur	8,24,125.25	--	8,24,125.25
37	87/2022-23	District Treasury, Malkangiri	8,66,64,481.00	--	8,66,64,481.00
38	88/2022-23	District Treasury, Cuttack	61,00,84,772.29	--	61,00,84,772.29
39	89/2022-23	Sub-Treasury, Gunupur	2,51,51,112.67	--	2,51,51,112.67
40	91/2022-23	District Treasury, Nayagarh	23,89,71,844.50	--	23,89,71,844.50
41	92/2022-23	District Treasury, Bhadrak	63,45,44,930.87	--	63,45,44,930.87
42	94/2022-23	Sub-Treasury, Athagarh	3,12,84,427.25	--	3,12,84,427.25
43	95/2022-23	Sub-Treasury, Baramba	1,16,54,298.80	--	1,16,54,298.80
44	96/2022-23	District Treasury, Jagatsinghpur	6,75,39,363.10	--	6,75,39,363.10
45	97/2022-23	Sub-Treasury, Kujanga	8,12,87,499.20	--	8,12,87,499.20
46	99/2022-23	District Treasury, Khurda	84,03,35,728.00	--	84,03,35,728.00
		Total: -	**4,68,65,06,840.00**	**86,10,207.00**	**4,69,51,17,047.00**

Annexure-XXII

Non-obtaining of Safety Certificate

(Referred to in para 4.6)

Sl. No.	Inspection Report No.	Para No.s.	Try/Spl. Try./Sub-Try. Names
1	01/2022-23	2(b)	Sub-Treasury, R. Udayagiri
2	08/2022-23	2(a)(i)	Sub-Treasury, Kodala
3	19/2022-23	4(a)(ii)	Special Treasury, Jajpur Road
4	20/2022-23	4(a)9i)	Sub-Treasury, Udala
5	28/2022-23	8(b)(iii)	Sub-Treasury, Pallahara
6	34/2022-23	2(a)(i)	Sub-Treasury, Bonai
7	35/2022-23	8(a)(i)	District Treasury, Angul
9	44/2022-23	2(a)(i)	Special Treasury, Khurda
10	46/2022-23	2(a)(ii)	District Treasury, Sundargarh
11	47/2022-23	4(a)(ii)	Sub-Treasury, Kuchinda
12	48/2022-23	4(a)(ii)	District Treasury, Deogarh
13	49/2022-23	2(a)(ii)	District Treasury, Baragarh
14	53/2022-23	2(a)(iii)	Sub-Treasury, Padmapur
15	79/2022-23	4(a)(i)	Sub-Treasury, Kamakshyanagar
16	82/2022-23	2(a)(ii)	Sub-Treasury, Pottangi
17	87/2022-23	2(b)(iii)	District Treasury, Malkangiri
18	90/2022-23	2(b)(ii)	Sub-Treasury, Khandapada

Annexure-XXIII

Annual verification of Valuables deposited in Treasuries

(Referred to in para 4.7)

Sl. No.	Inspection Report No.	Para No.	Dist. Try./Spl. Try./Sub-Try.
1	03/2022-23	4(a)(ii)	District Treasury, Ganjam
2	06/2022-23	2(a)(i)	Sub-Treasury, Aska
3	09/2022-23	2(a)(i)	Sub-Treasury, Sorada
4	10/2022-23	4(a)(i)	Sub-Treasury, Banapur
5	18/2022-23	7(a)(ii)	District Treasury, Kendrapara
8	21/2022-23	4(a)(ii)	Sub-Treasury, Sora
9	26/2022-23	5(a)(i)	District Treasury, Keonjhar
10	28/2022-23	8(a)(i)	Sub-Treasury, Pallahara
11	30/2022-23	2(a)(ii)	District Treasury, Mayurbhanja
12	33/2022-23	2(a)(i)(ii)	Sub-Treasury, Champua
13	36/2022-23	2(a)(i)(ii)	Special Treasury, Panposh
14	37/2022-23	4(a)(i)	Sub-Treasury, Athamallick
15	41/2022-23	2(a)(i)	Sub-Treasury, Rajgangpur
16	45/2022-23	7(a)(i)	District Treasury, Jharsuguda
17	46/2022-23	2(a)(i)	District Treasury, Sundargarh
18	47/2022-23	4(a)(i)	Sub-Treasury, Kuchinda
19	49/2022-23	2(a)(i)	District Treasury, Bargarh
20	53/2022-23	2(a)(i)	Sub-Treasury, Padmapur
21	56/2022-23	2(a)(ii)	District Treasury, Bolangir
22	57/2022-23	2(a)(i)	Sub-Treasury, Titilagarh
23	71/2022-23	5(ii)	Sub-Treasury, Balliguda
24	78/2022-23	4(a)(i)	District Treasury, Dhenkanal
25	82/2022-23	2(a)(i)	Sub-Treasury, Pottangi
26	87/2022-23	2(a)(i)	District Treasury, Malkangiri
27	90/2022-23	2(a)(i)	Sub-Treasury, Khandapada

Annexure-XXIV

Rolling of huge balance under 8443-Civil Deposit-800-Other Deposit

(Referred to in para 4.8)

Sl. No.	Inspection Report No.	Treasury Names	Balance (In Rs.)
1	02/2022-23	Sub-Treasury, Bhanjanagar	12,21,482.00
2	04/2022-23	District Treasury, Gajapati	1,06,69,220.00
3	09/2022-23	Sub-Treasury, Sorada	14,599.00
4	15/2022-23	Special Treasury Cuttack	8,70,90,566.00
5	16/2022-23	District Treasury, Jajpur	19,35,095.00
6	25/2022-23	Sub-Treasury, Rasgovindapur	5,500.00
7	24/2022-23	District Treasury, Balasore	1,11,94,979.35
8	30/2022-23	District Treasury, Mayurbhanaj	1,21,64,246.00
9	34/2022-23	Sub-Treasury, Bonai	61,51,050.00
10	76/2022-23	District Treasury, Nawarangpur	2,40,525.00
11	87/2022-23	District Treasury Malkangiri	12,76,792.00
12	91/2022-23	District Treasury, Nayagarh	34,63,991.00
13	92/2022-23	District Treasury, Bhadrak	5,480.00
Grand Total			**13,54,33,525.35**

Annexure-XXV

Delay in rendition of LIC Premium Schedules

(Referred to in para 4.9)

Sl. No.	I.R No.	Paras No.	Dist Try/Spl Try	Month	Actual date of submission	No of days delayed
1	03/2022-23	8	District Treasury, Ganjam	12/2021	15/01/2022	9 days
				05/2021	15/06/2021	8 days
				03/2020	15/04/2020	8 days
				11/2020	15/12/2020	7 days
2	15/2022-23	8	Special Treasury, Cuttack	03/2020	15/04/2020	13 days
				04/2020	15/05/2020	11 days
3	18/2022-23	10	District Treasury, Kendrapara	12/2019	15/01/2020	05 days
				02/2020	15/03/2020	05 days
				03/2020	15/04/2020	46 days
				04/2020	15/05/2020	16 days
				05/2020	15/06/2020	02 days
				06/2020	15/07/2020	03 days
				07/2020	15/08/2020	16 days
				08/2020	15/09/2020	04 days
				09/2020	15/10/2020	02 days
				10/2020	15/11/2020	06 days
				11/2020	15/12/2020	09 days
				12/2020	15/01/2021	15 days
				01/2021	15/02/2021	08 days
				02/2021	15/03/2021	27 days
				03/2021	15/04/2021	28 days
				04/2021	15/05/2021	25 days
				05/2021	15/06/2021	07 days
				06/2021	15/07/2021	25 days
				07/2021	15/08/2021	12 days
				08/2021	15/09/2021	19 days
				09/2021	15/10/2021	23 days
				10/2021	15/11/2021	07 days
				11/2021	15/12/2021	05 days
				12/2021	15/01/2022	05 days
				01/2022	15/02/2022	05 days
				02/2022	15/03/2022	08 days
				03/2022	15/04/2022	05 days
4	19/2022-23	5	Special Treasury, Jajpur Road	03/2020	15/04/2020	03 days
				04/2020	15/05/2020	16 days
5	30/2022-23	7	District Treasury, Mayurbhanja	11/2019	15/12/2019	01 days
				02/2020	15/03/2020	04 days
				03/2020	15/04/2020	13 days

				04/2020	15/05/2020	15 days
				05/2020	15/06/2020	03 days
				06/2020	15/07/2020	13 days
				07/2020	15/08/2020	13 days
				08/2020	15/09/2020	14 days
				09/2020	15/10/2020	04 days
				10/2020	15/11/2020	08 days
				12/2020	15/01/2021	05 days
				04/2021	15/05/2021	09 days
				05/2021	15/06/2021	03 days
				06/2021	15/07/2021	06 days
				07/2021	15/08/2021	02 days
6	35/2022-23	6	District Treasury, Angul	08/2019	15/09/2019	05 days
				09/2019	15/10/2019	04 days
				10/2019	15/11/2019	17 days
				11/2019	15/12/2019	09 days
				12/2019	15/01/2019	06 days
				03/2020	15/04/2020	43 days
				04/2020	15/05/2020	13 days
				05/2020	15/06/2020	71 days
				06/2020	15/07/2020	41 days
				07/2020	15/08/2020	16 days
				12/2020	15/01/2021	05 days
				03/2021	15/04/2021	14 days
				04/2021	15/05/2021	43 days
				05/2021	15/06/2021	13 days
				08/2021	15/07/2021	06 days
				09/2021	15/08/2021	70 days
				12/2021	15/01/2022	03 days
				01/2022	15/02/2022	06 days
				03/2022	15/04/2022	09 days
				05/2022	15/06/2022	07 days
				06/2022	15/07/2022	03 days
7	44/2022-23	8	Special Treasury, Khurda	03/2021	15/04/2021	04 days
				09/2021	15/10/2021	03 days
8	61/2022-23	8	District Treasury, Sonepur	06/2021	28/06/2021	13 days
				02/2021	27/02/2021	07 days
9	68/2022-23	7(e)	District Treasury, Kalahandi	08/2022	02.09.2022	17 days
				07/2021	26.07.2021	17 days
				10/2021	2610.2021	17 days
10	72/2022-23	7	District Treasury, Rayagada	08/2020	04/09/2020	19 days
				09/2020	08/09/2020	13 days
11	73/2022-23	8	Special Treasury, Jeypore	02/2021	06/07/2021	04 Months 11 days
				07/2020	29/09/2020	02 Months 14 days

				04/2021	26/07/2021	03 Months 11 days
12	87/2022-23	8	District Treasury, Malkangiri	07/2020	15.08.2020	12 days
				08/2020	19.09.2020	07 days
				03/2021	15.04.2021	11 days
				06/2021	15.07.2021	07 days
				07/2021	18.08.2021	06 days
				09/2021	15.10.2021	06 days
				02/2022	15.03.2022	07 days
				03/2022	15.04.2022	10 days
				05/2022	15.06.2022	07 days
				08/2022	15.09.2022	07 days
13	91/2022-23	7(b)	District Treasury, Nayagarh	06/2022	12.08.2022	01 Months 27 days
				07/2020	29.07.2020	14 days
				07/2022	12.08.2022	27 days
14	92/2022-23	8	District Treasury, Bhadrak	10/2022	19.10.2022	04 days
				11/2022	23.11.2022	08 days
15	96/2022-23	7	District Treasury, Jagatsinghpur	02/2022	17.03.2022	32 days
				07/2022	19.08.2022	36 days

Annexure-XXVI

Improper maintenance of specimen signature guard file.

(Referred to in para 4.10)

Sl. No.	Inspection Report No.	Para No.	Treasury Names
1	03/2022-23	12	District Treasury, Ganjam
2	07/2022-23	5(a)(b)(c)	Special Treasury Berhampur
3	11/2022-23	2	Special Treasury No.-II, BBSR
4	12/2022-23	6	Special Treasury No.-I, BBSR
5	13/2022-23	3	Sub-Treasury, Dharmasala
6	14/2022-23	8	Sub-Treasury, Pattamundai
7	15/2022-23	10(a)	Special Treasury Cuttack
8	16/2022-23	6(a)(b)	District Treasury, Jajpur
9	18/2022-23	9(a)(b)	District Treasury, Kendrapara
10	21/2022-23	10 & 11	Sub-Treasury, Sora
11	24/2022-23	7(a)(b)(c)(d)	District Treasury, Balasore
12	25/2022-23	4(a)(b)	Sub-Treasury, Rasgovindapur
13	26/2022-23	8	District Treasury, Keonjhar
14	28/2022-23	6(a)(b)	Sub-Treasury, Pallahara
15	29/2022-23	4	Sub-Treasury, Telkoi
16	30/2022-23	6(a)(b)	District Treasury, Mayurbhanja
17	31/2022-23	3(a)(b)(c)(d)	Sub-Treasury, Jharpokharia
18	33/2022-23	4(a)(b)	Sub-Treasury, Champua
19	34/2022-23	4(a)(b)	Sub-Treasury, Bonai
20	36/2022-23	5(i)(ii)	Special Treasury, Panposh
21	38/2022-23	7	Sub-Treasury, Chhendipada
22	42/2022-23	3(a)	Sub-Treasury, Biramitrapur
23	44/2022-23	6	Special Treasury, Khurda
24	46/2022-23	5	District Treasury, Sundargarh
25	51/2022-23	4	Sub-Treasury, Loisingha
26	56/2022-23	6	District Treasury, Bolangir
27	57/2022-23	5	Sub-Treasury, Titilagarh
28	58/2022-23	6	Sub-Treasury, Barapalli
29	61/2022-23	5	District Treasury, Sonepur
30	63/2022-23	4	Sub-Treasury, Dharmagarh

31	64/2022-23	5	District Treasury, Nuapada
32	65/2022-23	3	Sub-Treasury, Khariar
33	66/2022-23	4(b)	District Treasury, Boudh
34	67/2022-23	3	Sub-Treasury, Khatiguda
35	68/2022-23	5	District Treasury, Kalahandi
36	71/2022-23	6	Sub-Treasury, Baliguda
37	73/2022-23	5	Special Treasury, Jeypore
38	74/2022-23	5(i)	District Treasury, Koraput
39	75/2022-23	5	Sub-Treasury, Umerkote
40	76/2022-23	6	District Treasury, Nawarangpur
41	77/2022-23	4	District Treasury, Puri
42	83/2022-23	4(i)	Sub-Treasury, Kalimela
43	84/2022-23	6	Sub-Treasury, Laxmipur
44	87/2022-23	6	District Treasury, Malkangiri
45	88/2022-23	8	District Treasury, Cuttack
46	89/2022-23	5	Sub-Treasury, Gunupur
47	91/2022-23	5(i)	District Treasury, Nayagarh
48	94/2022-23	5(i)	Sub-Treasury, Athagarh
49	95/2022-23	6(i)	Sub-Treasury, Baramba
50	99/2022-23	5	District Treasury, Khurda

Annexure-XXVII

Non-maintenance of I.T. Asset & Stock Register

(Referred to in para 4.11)

Sl. No.	Inspection Report No.	Para No.	Treasury Names
1	03/2022-23	7	District Treasury, Ganjam
2	06/2022-23	5	Sub-Treasury, Aska
3	08/2022-23	6	Sub-Treasury, Kodala
4	14/2022-23	7	Sub-Treasury, Pattamundai
5	15/2022-23	9	Special Treasury, Cuttack
6	16/2022-23	5	District Treasury, Jajpur
7	18/2022-23	11	District Treasury, Kendrapara
8	19/2022-23	6	Special Treasury, Jajpur Road
9	21/2022-23	9	Sub-Treasury, Sora
10	22/2022-23	3	Sub-Treasury, Betnoti
11	24/2022-23	6	District Treasury, Balasore
12	26/2022-23	10	District Treasury, Keonjhar
13	27/2022-23	5	Sub-Treasury, Ghatagaon
14	28/2022-23	7	Sub-Treasury, Pallahara
15	32/2022-23	4	Sub-Treasury, Talcher
16	34/2022-23	5	Sub-Treasury, Bonai
17	36/2022-23	8	Special Treasury, Panposh
18	38/2022-23	4	Sub-Treasury, Chhendipada
19	39/2022-23	3	Sub-Treasury, Kishorenagar
20	40/2022-23	4	Sub-Treasury, Hemigiri
21	42/2022-23	6	Sub-Treasury, Biramitrapur
22	43/2022-23	3	Sub-Treasury, Lephripara
23	44/2022-23	9	Special Treasury, Khurda
24	45/2022-23	5	District Treasury, Jharsuguda
25	46/2022-23	6(ii)	District Treasury, Sundargarh
26	48/2022-23	5	District Treasury, Deogarh
27	49/2022-23	6(b)	District Treasury, Baragarh
28	50/2022-23	3	Sub-Treasury, Bhatli
29	51/2022-23	5	Sub-Treasury, Loisingha
30	52/2022-23	5	Sub-Treasury, Paikmal
31	53/2022-23	5	Sub-Treasury, Padmapur
32	55/2022-23	18	District Treasury, Sambalpur
33	56/2022-23	8(c)	District Treasury, Bolangir
34	57/2022-23	8	Sub-Treasury, Titilagarh
35	59/2022-23	5	Sub-Treasury, Dungruipali
36	60/2022-23	5	Sub-Treasury, Bheden
37	61/2022-23	6	District Treasury, Sonepur
38	62/2022-23	5	Sub-Treasury, Biramaharajpur
39	64/2022-23	7(d) 8(a)	District Treasury, Nuapada

40	65/2022-23	6	Sub-Treasury, Khariar
41	66/2022-23	7	District Treasury, Boudh
42	67/2022-23	4	Sub-Treasury, Khatiguda
43	69/2022-23	9	Sub-Treasury, G.Udayagiri
44	70/2022-23	8	District Treasury, Kandhamal
45	71/2022-23	7	Sub-Treasury, Baliguda
46	72/2022-23	6	District Treasury, Rayagada
47	73/2022-23	7	Special Treasury Jeypore
48	75/2022-23	6	Sub-Treasury, Umerkote
49	76/2022-23	8	District Treasury, Nawarangpur
50	78/2022-23	6	District Treasury, Dhenkanal
51	79/2022-23	8	Sub-Treasury, Kamakahyanagar
52	82/2022-23	5	Sub-Treasury, Pottangi
53	83/2022-23	5	Sub-Treasury, Kalimela
54	84/2022-23	6	Sub-Treasury, Laxmipur
55	85/2022-23	6	Sub-Treasury, Kashipur
56	86/2022-23	6	Sub-Treasury, Bhuban
57	87/2022-23	7	District Treasury, Malkangiri
58	88/2022-23	10	District Treasury, Cuttack
59	89/2022-23	6	Sub-Treasury, Gunupur
60	90/2022-23	6	Sub-Treasury, Khandapada
61	91/2022-23	7(a)	District Treasury, Nayagarh
62	92/2022-23	6	District Treasury, Bhadrak
63	94/2022-23	7	Sub-Treasury, Athagarh
64	95/2022-23	8	Sub-Treasury, Baramaba
65	97/2022-23	5	Sub-Treasury, Kujang
66	98/2022-23	6	Sub-Treasury, Nimapara

Annexure-XXVIII

Irregularities in Refund of Deposits

(Referred to in para 5.2.1)

Sl. No	Try code	Try Name	Token Number	Token Date	Gross Amt	Net Amt	AG Bill Type ID
1	1104	Aska Sub Treasury	4207	12-29-2021	12238	12238	62
2	0201	Balasore Dist Treasury	7734	8-24-2021	35500	35500	4
3	2502	Baliguda Sub Treasury	1053	5-19-2022	1000	1000	80
4	0404	Basudevpur Sub Treasury	1093	11-3-2021	3400	3400	98
5	0601	Boudh Dist Treasury	3687	7-13-2022	500	500	80
6	0601	Boudh Dist Treasury	2877	6-21-2022	800	800	80
7	0601	Boudh Dist. Treasury	2876	6-21-2022	1500	1500	80
8	0601	Boudh Dist. Treasury	2839	6-18-2022	10000	10000	80
9	1505	Jaipatna Sub Treasury	5964	3-17-2022	5000	5000	72
10	1301	Jajpur Dist. Treasury	562	4-11-2022	40000	40000	98
11	1991	Jeypore Special Treasury	1691	5-6-2022	3400	3400	41
12	1501	Kalahandi Dist. Treasury	1024	4-12-2022	7252	7252	72
13	1501	Kalahandi Dist. Treasury	13125	11-25-2021	18006	18006	72
14	1901	Koraput Dist. Treasury	5267	7-26-2021	400000	400000	80
15	1901	Koraput Dist. Treasury	17316	2-11-2022	210900	210900	80
16	1901	Koraput Dist. Treasury	21138	3-14-2022	57008	57008	80
17	2201	Nabrangpur Dist. Treasury	4926	8-11-2021	3000	3000	4
18	2301	Nayagarh Dist. Treasury	7503	9-30-2021	24000	24000	80
19	2501	Phulbani Dist. Treasury	15221	2-14-2022	5000	5000	98
20	2501	Phulbani Dist. Treasury	1733	4-27-2022	50000	50000	80
21	2901	Subarnapur Dist. Treasury	11652	3-15-2022	12700	12700	80
22	2901	Subarnapur Dist. Treasury	8222	1-10-2022	9000	9000	80
23	2105	Udala Sub Treasury	1692	8-16-2021	5000	5000	3

Annexure-XXIX

Inoperative PL Administrators

(Referred to in para 5.2.3)

Sl. No	Treasury Code	Treasury Name	PL Operator ID	Ddo Code	Operator Name
1	0302	Padampur Sub Treasury	1165	BGRE DN016	Head Master Jagannath High School Lakhamara Padampur
2	0505	Tusura Sub Treasury	911	BLGE DN010	Head Master NB High School Jarasinga
3	0203	Basta Sub Treasury	493	BLSE DN021	Head Master Subarnrekha Government High School Baliapal Basta
4	0703	Athagarh Sub Treasury	1205	CTCE DN012	Head Master BN Vidyapitha Athagarh
5	0705	Tigiria Sub Treasury	1197	CTCE DN037	Head Mistress Government Girls High School Tigiria
6	0904	Bhuban Sub Treasury	346	DKLE DN010	Head Master Marthapur High School Bhuban
7	1104	Aska Sub Treasury	698	GJME DN011	Head Master Harihar High School Aska
8	1301	Jajpur District Treasury	166	JPRED N022	Head Mistress Government Girls High School Jajpur
9	1701	Keonjhar District Treasury	295	KJRED N019	Head Mistress Government Girls High School Keonjhar
10	1601	Kendrapara District Treasury	223	KPDE DN017	Head Mistress Government Girls High School Kendrapara
11	1801	Khurda District Treasury	41	KRDE DN017	Headmaster Government High School Saheednagar Bhubaneswar
12	1801	Khurda District Treasury	56	KRDH FW031	Chairman Orissa Nurse & Midwife Council Bhubaneswar
13	2301	Nayagarh District Treasury	194	NGRE DN014	Head Mistress Government Girls High School Nayagarh
14	3091	Panposh Special Treasury	980	PNPE DN002	Head Master Government High School Jhirapani
15	3091	Panposh Special Treasury	975	PNPE DN007	Head Mistress Government Girls High School Rourkela
16	2801	Sambalpur District Treasury	764	SBPED N016	Head Mistress LL Girls High School Sambalpur

Annexure-XXX

Delay in Passing of Bills

(Referred to in para 5.2.6)

Sl. No	Try Code	Try Name	Physical Bill Received Date	Vr. No	Vr Date	Amt (In. Rs.)	Pending Days
1	1702	Anandapur Sub Treasury	4-18-2022	470078	9-13-2022	29680	148
2	1702	Anandapur Sub Treasury	4-18-2022	470074	9-13-2022	16850	148
3	1702	Anandapur Sub Treasury	4-18-2022	470081	9-13-2022	81856	148
4	1702	Anandapur Sub Treasury	4-18-2022	470082	9-13-2022	123636	148
5	1702	Anandapur Sub Treasury	4-18-2022	470080	9-13-2022	61333	148
6	1702	Anandapur Sub Treasury	4-21-2022	470075	9-13-2022	21518	145
7	1702	Anandapur Sub Treasury	4-21-2022	470070	9-13-2022	70561	145
8	1702	Anandapur Sub Treasury	4-21-2022	470076	9-13-2022	58064	145
9	1702	Anandapur Sub Treasury	4-21-2022	470073	9-13-2022	131538	145
10	1702	Anandapur Sub Treasury	4-21-2022	470072	9-13-2022	84023	145
11	1702	Anandapur Sub Treasury	4-21-2022	470083	9-13-2022	84946	145
12	1702	Anandapur Sub Treasury	4-21-2022	470079	9-13-2022	33954	145
13	0503	Kantabanji Sub Treasury	4-11-2022	251566	8-20-2022	43249	131
14	0503	Kantabanji Sub Treasury	4-11-2022	251565	8-20-2022	129269	131
15	2304	Ranpur Sub Treasury	4-30-2022	2202108	8-8-2022	5041	100
16	0702	Narasinghpur Sub Treasury	4-29-2022	2202116	8-4-2022	33063	97
17	0702	Narasinghpur Sub Treasury	4-29-2022	2202113	8-4-2022	15881	97
18	0702	Narasinghpur Sub Treasury	4-29-2022	2202106	8-4-2022	60511	97
19	0702	Narasinghpur Sub Treasury	4-29-2022	2202108	8-4-2022	16276	97
20	0702	Narasinghpur Sub Treasury	4-29-2022	2202109	8-4-2022	118737	97

21	2304	Ranpur Sub Treasury	5-5-2022	2202105	8-8-2022	38198	95
22	2111	Khunta Sub Treasury	4-27-2022	2202604	7-30-2022	72349	94
23	0903	Kamakhyanagar Sub Treasury	6-3-2022	220210	9-2-2022	183124	91
24	2806	Jujomura Sub Treasury	4-5-2022	2202221	6-27-2022	57456	83
25	3003	Bonai Sub Treasury	6-29-2022	220273	9-14-2022	75850	77
26	1801	Khurda District Treasury	4-7-2022	270065	6-23-2022	72159	77
27	1501	Kalahandi District Treasury	5-5-2022	205938	7-18-2022	15794	74
28	2301	Nayagarh District Treasury	5-2-2022	251541	7-15-2022	88514	74
29	0903	Kamakhyanagar Sub Treasury	6-29-2022	2202126	9-9-2022	362387	72
30	1501	Kalahandi District Treasury	6-13-2022	202943	8-24-2022	2377	72
31	3004	Biramitrapur Sub Treasury	6-1-2022	2202128	8-12-2022	1572	72
32	2102	Karanjia Sub Treasury	5-7-2022	2515129	7-18-2022	57648	72
33	2801	Sambalpur District Treasury	4-6-2022	220418	6-17-2022	2516	72
34	1501	Kalahandi District Treasury	6-13-2022	202940	8-23-2022	21470	71
35	1701	Keonjhar District Treasury	5-26-2022	2202132	8-4-2022	216185	70
36	2303	Dasapalla Sub Treasury	6-17-2022	801134	8-23-2022	7500	67
37	2303	Dasapalla Sub Treasury	6-17-2022	801135	8-23-2022	7500	67
38	2303	Dasapalla Sub Treasury	7-4-2022	221076	9-7-2022	19560	65
39	2102	Karanjia Sub Treasury	6-27-2022	2202360	8-29-2022	278584	63
40	2701	Rayagada District Treasury	5-31-2022	20719	8-2-2022	19508	63
41	2701	Rayagada District Treasury	5-31-2022	20718	8-2-2022	124608	63
42	1401	Jharsuguda District Treasury	4-5-2022	22259	6-7-2022	12000	63
43	2304	Ranpur Sub Treasury	7-19-2022	2210144	9-19-2022	22209	62

44	3001	Sundargarh District Treasury	6-10-2022	221130	8-10-2022	85924	61
45	2804	Rairakhol Sub Treasury	4-20-2022	251557	6-20-2022	65134	61
46	2804	Rairakhol Sub Treasury	4-20-2022	251558	6-20-2022	30893	61
47	2804	Rairakhol Sub Treasury	4-20-2022	251559	6-20-2022	27059	61
48	2804	Rairakhol Sub Treasury	4-20-2022	250136	6-20-2022	16795	61
49	2804	Rairakhol Sub Treasury	4-20-2022	251556	6-20-2022	18001	61
50	1891	Bhubaneswar Special Treasury No I	7-18-2022	801124	9-16-2022	150000	60
51	1803	Tangi Sub Treasury	7-5-2022	220233	9-3-2022	91562	60
52	2604	Kakatpur Sub Treasury	4-18-2022	251571	6-17-2022	24069	60
53	2604	Kakatpur Sub Treasury	4-18-2022	251572	6-17-2022	72982	60
54	2604	Kakatpur Sub Treasury	4-18-2022	250146	6-17-2022	91578	60
55	2604	Kakatpur Sub Treasury	4-18-2022	251570	6-17-2022	22508	60
56	2302	Khandapara Sub Treasury	7-2-2022	2202249	8-30-2022	186530	59
57	1103	Bhanjanagar Sub Treasury	6-7-2022	240619	8-5-2022	4780	59
58	1891	Bhubaneswar Special Treasury No I	5-10-2022	20473	7-8-2022	47382	59
59	1891	Bhubaneswar Special Treasury No I	5-10-2022	20471	7-8-2022	23853	59
60	0702	Narasinghpur Sub Treasury	6-29-2022	2202273	8-26-2022	429976	58
61	1702	Anandapur Sub Treasury	4-5-2022	251569	6-2-2022	64948	58
62	1702	Anandapur Sub Treasury	4-5-2022	251568	6-2-2022	11183	58
63	1702	Anandapur Sub Treasury	4-5-2022	251573	6-2-2022	75104	58
64	1702	Anandapur Sub Treasury	4-5-2022	250137	6-2-2022	53936	58
65	1702	Anandapur Sub Treasury	4-5-2022	251572	6-2-2022	27944	58
66	1702	Anandapur Sub Treasury	4-5-2022	250138	6-2-2022	74398	58

67	3003	Bonai Sub Treasury	7-4-2022	2225282	8-30-2022	58881	57
68	1701	Keonjhar District Treasury	6-30-2022	2202271	8-26-2022	223659	57
69	2502	Baliguda Sub Treasury	6-29-2022	2202149	8-25-2022	56916	57
70	3003	Bonai Sub Treasury	6-29-2022	2202190	8-25-2022	201053	57
71	3003	Bonai Sub Treasury	5-25-2022	202976	7-21-2022	33327	57
72	2502	Baliguda Sub Treasury	4-6-2022	2202100	6-2-2022	62503	57
73	2502	Baliguda Sub Treasury	4-6-2022	2202107	6-2-2022	42356	57
74	1105	Suruda Sub Treasury	6-30-2022	2202275	8-25-2022	95394	56
75	2601	Puri District Treasury	4-8-2022	251523	6-3-2022	61537	56
76	2601	Puri District Treasury	4-8-2022	251522	6-3-2022	20837	56
77	2601	Puri District Treasury	4-8-2022	250118	6-3-2022	73835	56
78	2601	Puri District Treasury	4-8-2022	250116	6-3-2022	23531	56
79	2601	Puri District Treasury	4-8-2022	250117	6-3-2022	11026	56
80	3002	Koira Sub Treasury	7-22-2022	202948	9-14-2022	17280	54
81	2304	Ranpur Sub Treasury	7-2-2022	2202186	8-25-2022	903541	54
82	2804	Rairakhol Sub Treasury	4-25-2022	800972	6-18-2022	115500	54
83	2804	Rairakhol Sub Treasury	4-25-2022	2210289	6-18-2022	163441	54
84	1105	Suruda Sub Treasury	4-8-2022	220245	6-1-2022	193924	54
85	1105	Suruda Sub Treasury	4-8-2022	220238	6-1-2022	122252	54
86	2601	Puri District Treasury	4-7-2022	2202491	5-31-2022	42238	54
87	2801	Sambalpur District Treasury	7-25-2022	251521	9-15-2022	23578	52
88	2801	Sambalpur District Treasury	7-25-2022	251522	9-15-2022	47156	52
89	0501	Bolangir District Treasury	6-29-2022	2210164	8-19-2022	85050	51

90	1402	Lakhanpur Sub Treasury	6-29-2022	22256	8-19-2022	36000	51
91	2501	Phulbani District Treasury	4-30-2022	2225170	6-20-2022	65976	51
92	2102	Karanjia Sub Treasury	4-19-2022	2235134	6-9-2022	20112	51
93	2111	Khunta Sub Treasury	4-12-2022	251557	6-2-2022	124810	51
94	0602	Kantamala Sub Treasury	4-5-2022	251530	5-26-2022	184435	51
95	1706	Telkoi Sub Treasury	6-30-2022	222567	8-19-2022	60000	50
96	1991	Jeypore Special Treasury	6-10-2022	800932	7-30-2022	100000	50
97	1991	Jeypore Special Treasury	6-10-2022	800931	7-30-2022	720000	50
98	1702	Anandapur Sub Treasury	4-7-2022	250155	5-27-2022	115062	50
99	1702	Anandapur Sub Treasury	4-7-2022	2515101	5-27-2022	9653	50
100	1702	Anandapur Sub Treasury	4-7-2022	250154	5-27-2022	115769	50
101	1702	Anandapur Sub Treasury	4-7-2022	2515100	5-27-2022	29131	50
102	1702	Anandapur Sub Treasury	4-7-2022	2515103	5-27-2022	89909	50
103	2304	Ranpur Sub Treasury	8-1-2022	2210145	9-19-2022	14165	49
104	1103	Bhanjanagar Sub Treasury	4-7-2022	270217	5-26-2022	27300	49
105	1991	Jeypore Special Treasury	8-2-2022	221039	9-19-2022	111150	48
106	1991	Jeypore Special Treasury	8-2-2022	221041	9-19-2022	26850	48
107	2303	Dasapalla Sub Treasury	8-2-2022	2210155	9-19-2022	28650	48
108	1001	Gajapati District treasury	4-20-2022	240119	6-7-2022	33247	48
109	1001	Gajapati District treasury	4-20-2022	34542	6-7-2022	30718	48
110	3002	Koira Sub Treasury	7-22-2022	202922	9-7-2022	2343	47
111	2601	Puri District Treasury	7-6-2022	2202211	8-22-2022	310647	47
112	2601	Puri District Treasury	7-6-2022	2202214	8-22-2022	42238	47

113	1701	Keonjhar District Treasury	4-7-2022	251585	5-24-2022	77121	47
114	1701	Keonjhar District Treasury	4-7-2022	251587	5-24-2022	38885	47
115	1701	Keonjhar District Treasury	4-7-2022	251584	5-24-2022	34201	47
116	2304	Ranpur Sub Treasury	8-4-2022	2210136	9-19-2022	30080	46
117	2304	Ranpur Sub Treasury	8-4-2022	2210135	9-19-2022	30080	46
118	3001	Sundargarh District Treasury	7-7-2022	2210148	8-22-2022	9641	46
119	0903	Kamakhyanagar Sub Treasury	4-8-2022	251550	5-24-2022	24403	46
120	0903	Kamakhyanagar Sub Treasury	4-8-2022	251554	5-24-2022	50320	46
121	0903	Kamakhyanagar Sub Treasury	4-8-2022	251551	5-24-2022	1521	46
122	0903	Kamakhyanagar Sub Treasury	4-8-2022	250148	5-24-2022	167750	46
123	1003	Kashinagar Sub Treasury	4-8-2022	250135	5-24-2022	9832	46
124	1003	Kashinagar Sub Treasury	4-8-2022	251535	5-24-2022	128709	46
125	1003	Kashinagar Sub Treasury	4-8-2022	250134	5-24-2022	21707	46
126	1003	Kashinagar Sub Treasury	4-8-2022	250133	5-24-2022	154995	46
127	1003	Kashinagar Sub Treasury	4-8-2022	251536	5-24-2022	37248	46
128	1003	Kashinagar Sub Treasury	4-8-2022	251534	5-24-2022	28294	46
129	1003	Kashinagar Sub Treasury	4-8-2022	251533	5-24-2022	27268	46
130	1707	Ghatgaon Sub Treasury	4-8-2022	251582	5-24-2022	72090	46
131	2901	Subarnapur District Treasury	4-7-2022	251543	5-23-2022	123239	46
132	2901	Subarnapur District Treasury	4-7-2022	250121	5-23-2022	70849	46
133	2901	Subarnapur District Treasury	4-7-2022	251542	5-23-2022	15897	46
134	2103	Rairangpur Sub Treasury	4-19-2022	2225140	6-3-2022	578174	45
135	2103	Rairangpur Sub Treasury	4-19-2022	2225151	6-3-2022	797020	45

136	2103	Rairangpur Sub Treasury	4-19-2022	2225141	6-3-2022	159404	45
137	0903	Kamakhyanagar Sub Treasury	4-8-2022	251539	5-23-2022	32953	45
138	0903	Kamakhyanagar Sub Treasury	4-8-2022	251543	5-23-2022	36581	45
139	0903	Kamakhyanagar Sub Treasury	4-8-2022	250144	5-23-2022	17366	45
140	0903	Kamakhyanagar Sub Treasury	4-8-2022	251542	5-23-2022	44450	45
141	0903	Kamakhyanagar Sub Treasury	4-8-2022	250143	5-23-2022	76501	45
142	0903	Kamakhyanagar Sub Treasury	4-8-2022	251544	5-23-2022	40261	45
143	0903	Kamakhyanagar Sub Treasury	4-8-2022	251537	5-23-2022	95849	45
144	2108	Joshipur Sub Treasury	4-8-2022	250197	5-23-2022	23097	45
145	2108	Joshipur Sub Treasury	4-8-2022	250196	5-23-2022	24129	45
146	2108	Joshipur Sub Treasury	4-8-2022	2515143	5-23-2022	85422	45
147	2108	Joshipur Sub Treasury	4-8-2022	250192	5-23-2022	14070	45
148	2108	Joshipur Sub Treasury	4-8-2022	250194	5-23-2022	57711	45
149	2108	Joshipur Sub Treasury	4-8-2022	2515142	5-23-2022	13609	45
150	2108	Joshipur Sub Treasury	4-8-2022	250195	5-23-2022	25993	45
151	3001	Sundargarh District Treasury	7-7-2022	2210139	8-20-2022	9641	44
152	2604	Kakatpur Sub Treasury	4-12-2022	2515101	5-26-2022	45382	44
153	2604	Kakatpur Sub Treasury	4-12-2022	250150	5-26-2022	58535	44
154	2604	Kakatpur Sub Treasury	4-12-2022	251599	5-26-2022	191500	44
155	2604	Kakatpur Sub Treasury	4-12-2022	250151	5-26-2022	24996	44
156	0205	Soro Sub Treasury	4-26-2022	250133	6-8-2022	187856	43
157	0205	Soro Sub Treasury	4-26-2022	251541	6-8-2022	65761	43
158	2105	Udala Sub Treasury	4-22-2022	2515101	6-4-2022	48052	43

159	2105	Udala Sub Treasury	4-22-2022	250181	6-4-2022	66026	43
160	2105	Udala Sub Treasury	4-22-2022	2515102	6-4-2022	126175	43
161	2601	Puri District Treasury	4-18-2022	222526	5-31-2022	18876	43
162	2604	Kakatpur Sub Treasury	8-2-2022	221075	9-12-2022	4500	41
163	2604	Kakatpur Sub Treasury	8-2-2022	221078	9-12-2022	4500	41
164	2604	Kakatpur Sub Treasury	8-2-2022	221076	9-12-2022	4500	41
165	2604	Kakatpur Sub Treasury	8-2-2022	221077	9-12-2022	4350	41
166	2806	Jujomura Sub Treasury	7-29-2022	220218	9-8-2022	57456	41
167	1502	Dharmagarh Sub Treasury	7-26-2022	20291	9-5-2022	6750	41
168	0205	Soro Sub Treasury	7-20-2022	251572	8-30-2022	11451	41
169	2002	Balimela Sub Treasury	5-7-2022	250122	6-17-2022	19504	41
170	2002	Balimela Sub Treasury	5-7-2022	250121	6-17-2022	156412	41
171	2002	Balimela Sub Treasury	5-7-2022	251546	6-17-2022	37593	41
172	2002	Balimela Sub Treasury	5-7-2022	251547	6-17-2022	8299	41
173	2002	Balimela Sub Treasury	5-7-2022	251548	6-17-2022	155290	41
174	2111	Khunta Sub Treasury	4-29-2022	2515139	6-9-2022	28933	41
175	3002	Koira Sub Treasury	4-28-2022	2071773	6-8-2022	298160	41
176	1804	Jatni Sub Treasury	4-26-2022	251521	6-6-2022	50350	41
177	2503	Tumudibandha Sub Treasury	4-20-2022	2225221	5-31-2022	59460	41
178	1402	Lakhanpur Sub Treasury	8-10-2022	221017	9-19-2022	13925	40
179	1402	Lakhanpur Sub Treasury	8-10-2022	221016	9-19-2022	472205	40
180	3004	Biramitrapur Sub Treasury	8-10-2022	2210110	9-19-2022	195458	40
181	3002	Koira Sub Treasury	7-21-2022	2202420	8-30-2022	190687	40

182	3002	Koira Sub Treasury	7-21-2022	2202418	8-30-2022	986441	40
183	0903	Kamakhyanagar Sub Treasury	4-13-2022	251541	5-23-2022	30207	40
184	0903	Kamakhyanagar Sub Treasury	4-13-2022	251538	5-23-2022	62921	40
185	0903	Kamakhyanagar Sub Treasury	4-13-2022	250142	5-23-2022	18072	40
186	0903	Kamakhyanagar Sub Treasury	4-13-2022	251540	5-23-2022	121732	40
187	0903	Kamakhyanagar Sub Treasury	4-13-2022	250145	5-23-2022	51123	40
188	2503	Tumudibandha Sub Treasury	4-13-2022	2225194	5-23-2022	35136	40
189	2806	Jujomura Sub Treasury	4-13-2022	251568	5-23-2022	75024	40
190	2806	Jujomura Sub Treasury	4-13-2022	251567	5-23-2022	30782	40
191	2806	Jujomura Sub Treasury	4-13-2022	250131	5-23-2022	37584	40
192	1707	Ghatgaon Sub Treasury	4-8-2022	2210383	5-18-2022	48825	40
193	3091	Panposh Special Treasury	6-6-2022	22043	7-15-2022	53051	39
194	0306	Bheden Sub Treasury	6-3-2022	202916	7-12-2022	40187	39
195	3006	Subdega Sub Treasury	4-30-2022	250145	6-8-2022	10865	39
196	3006	Subdega Sub Treasury	4-30-2022	251567	6-8-2022	56521	39
197	3006	Subdega Sub Treasury	4-30-2022	250146	6-8-2022	36377	39
198	2105	Udala Sub Treasury	4-26-2022	250182	6-4-2022	61841	39
199	2601	Puri District Treasury	4-18-2022	2515105	5-27-2022	3248	39
200	2601	Puri District Treasury	4-18-2022	2515104	5-27-2022	76387	39
201	2601	Puri District Treasury	4-18-2022	250153	5-27-2022	46018	39
202	2806	Jujomura Sub Treasury	8-10-2022	221085	9-17-2022	7096	38
203	2804	Rairakhol Sub Treasury	4-25-2022	221085	6-2-2022	9238	38
204	2601	Puri District Treasury	7-30-2022	220290	9-5-2022	790294	37

205	2601	Puri District Treasury	7-30-2022	251531	9-5-2022	14915	37
206	1801	Khurda District Treasury	5-21-2022	761041	6-27-2022	1500000	37
207	2102	Karanjia Sub Treasury	5-17-2022	2225271	6-23-2022	109261	37
208	2604	Kakatpur Sub Treasury	4-19-2022	2515100	5-26-2022	16587	37
209	2601	Puri District Treasury	4-18-2022	2071511	5-25-2022	10115	37
210	3004	Biramitrapur Sub Treasury	4-13-2022	2202265	5-20-2022	55089	37
211	1707	Ghatgaon Sub Treasury	4-11-2022	2210384	5-18-2022	45910	37
212	2303	Dasapalla Sub Treasury	7-28-2022	22116	9-2-2022	9833	36
213	2303	Dasapalla Sub Treasury	7-28-2022	22115	9-2-2022	9246	36
214	2601	Puri District Treasury	4-19-2022	251596	5-25-2022	48686	36
215	2601	Puri District Treasury	4-19-2022	251595	5-25-2022	40872	36
216	2601	Puri District Treasury	4-19-2022	251598	5-25-2022	2491	36
217	2601	Puri District Treasury	4-19-2022	251597	5-25-2022	17125	36
218	0307	Bhatli Sub Treasury	8-5-2022	220217	9-9-2022	5659	35
219	0307	Bhatli Sub Treasury	8-5-2022	220220	9-9-2022	37825	35
220	0903	Kamakhyanagar Sub Treasury	8-5-2022	2202135	9-9-2022	525332	35
221	1702	Anandapur Sub Treasury	7-30-2022	222556	9-3-2022	36000	35
222	2803	Kuchinda Sub Treasury	7-6-2022	221099	8-10-2022	86129	35
223	1707	Ghatgaon Sub Treasury	4-27-2022	251548	6-1-2022	8107	35
224	2501	Phulbani District Treasury	4-21-2022	2235125	5-26-2022	72828	35
225	2504	Daringibadi Sub Treasury	4-20-2022	251589	5-25-2022	21703	35
226	2504	Daringibadi Sub Treasury	4-20-2022	251588	5-25-2022	111102	35
227	2504	Daringibadi Sub Treasury	4-20-2022	251587	5-25-2022	27926	35

228	2302	Khandapara Sub Treasury	4-19-2022	251592	5-24-2022	79108	35
229	2108	Joshipur Sub Treasury	4-18-2022	250193	5-23-2022	11541	35
230	2108	Joshipur Sub Treasury	4-18-2022	2515138	5-23-2022	12011	35
231	2108	Joshipur Sub Treasury	4-18-2022	250199	5-23-2022	11197	35
232	2108	Joshipur Sub Treasury	4-18-2022	250198	5-23-2022	12270	35
233	2108	Joshipur Sub Treasury	4-18-2022	2515137	5-23-2022	10938	35
234	2108	Joshipur Sub Treasury	4-18-2022	2515141	5-23-2022	14470	35
235	0205	Soro Sub Treasury	6-28-2022	20713	8-1-2022	6392	34
236	2801	Sambalpur District Treasury	5-31-2022	220249	7-4-2022	62942	34
237	2503	Tumudibandha Sub Treasury	5-21-2022	2225188	6-24-2022	109059	34
238	1891	Bhubaneswar Special Treasury No I	5-7-2022	2210105	6-10-2022	19540	34
239	2105	Udala Sub Treasury	5-7-2022	2225240	6-10-2022	976	34
240	3003	Bonai Sub Treasury	4-7-2022	2071396	5-11-2022	50894	34
241	0307	Bhatli Sub Treasury	8-3-2022	22021	9-5-2022	62941	33
242	1891	Bhubaneswar Special Treasury No I	7-21-2022	00496	8-23-2022	6604	33
243	1702	Anandapur Sub Treasury	5-6-2022	270042	6-8-2022	68250	33
244	2803	Kuchinda Sub Treasury	5-6-2022	222588	6-8-2022	540090	33
245	1702	Anandapur Sub Treasury	4-30-2022	251570	6-2-2022	13934	33
246	1702	Anandapur Sub Treasury	4-30-2022	251571	6-2-2022	6967	33
247	2502	Baliguda Sub Treasury	4-30-2022	220291	6-2-2022	42356	33
248	2502	Baliguda Sub Treasury	4-30-2022	220292	6-2-2022	62503	33
249	1501	Kalahandi District Treasury	4-6-2022	2071282	5-9-2022	23384	33
250	0501	Bolangir District Treasury	7-29-2022	2202397	8-30-2022	76979	32

251	1991	Jeypore Special Treasury	7-15-2022	80117	8-16-2022	160000	32
252	1702	Anandapur Sub Treasury	7-4-2022	2210116	8-5-2022	42969	32
253	2806	Jujomura Sub Treasury	5-26-2022	2202224	6-27-2022	201852	32
254	1402	Lakhanpur Sub Treasury	5-9-2022	251522	6-10-2022	191704	32
255	1402	Lakhanpur Sub Treasury	5-9-2022	25017	6-10-2022	109639	32
256	1402	Lakhanpur Sub Treasury	5-9-2022	250113	6-10-2022	113490	32
257	1402	Lakhanpur Sub Treasury	5-9-2022	250112	6-10-2022	219273	32
258	1402	Lakhanpur Sub Treasury	5-9-2022	251521	6-10-2022	63684	32
259	1402	Lakhanpur Sub Treasury	5-9-2022	251519	6-10-2022	287558	32
260	1402	Lakhanpur Sub Treasury	5-9-2022	251525	6-10-2022	31843	32
261	1402	Lakhanpur Sub Treasury	5-9-2022	250110	6-10-2022	75660	32
262	2501	Phulbani District Treasury	5-2-2022	222571	6-3-2022	3317868	32
263	0703	Athagarh Sub Treasury	4-22-2022	250140	5-24-2022	34164	32
264	3007	Hemgiri Sub Treasury	4-8-2022	2202205	5-10-2022	118076	32
265	1001	Gajapati District treasury	8-2-2022	222511	9-2-2022	48000	31
266	0903	Kamakhyanagar Sub Treasury	7-30-2022	222537	8-30-2022	24000	31
267	2504	Daringibadi Sub Treasury	7-30-2022	2225169	8-30-2022	11860	31
268	2111	Khunta Sub Treasury	7-29-2022	221141	8-29-2022	52738	31
269	1103	Bhanjanagar Sub Treasury	6-6-2022	2071200	7-7-2022	40960	31
270	2302	Khandapara Sub Treasury	5-2-2022	250115	6-2-2022	5141	31
271	2302	Khandapara Sub Treasury	5-2-2022	250116	6-2-2022	24357	31
272	2302	Khandapara Sub Treasury	5-2-2022	250110	6-2-2022	4035	31
273	3002	Koira Sub Treasury	4-19-2022	2225255	5-20-2022	18864	31
274	1501	Kalahandi District Treasury	4-8-2022	2071277	5-9-2022	30785	31

Annexure-XXXI

Incomplete Information of Pensioners

(Referred to in para 5.2.7)

Sl. No	Try Code	Try Name	PPO ID	Pensioner Name	Enhanced FP Upto	Date Of Death
1	1801	Khurda District Treasury	2710	Ramesh Chandra Das		7-24-2022
2	2301	Nayagarh District Treasury	8159	Urmilabala Mishra		7-20-2022
3	0701	Cuttack District Treasury	21997	Smt.Laxmipriya Moharana W/O Late Niranjan Moharana		7-16-2022
4	2601	Puri District Treasury	6525	Janakram Singh		7-6-2022
5	0902	Hindol Sub Treasury	267	Gopabandu Pati		7-1-2022
6	2401	Nuapada District Treasury	1128	Akshaya Kumar Sahoo		7-1-2022
7	1902	Kotpad Sub Treasury	391	Smt Jyoti Boxi		6-28-2022
8	1603	Rajkanika Sub Treasury	1146	Sandhyarani Nayak W/O-Late-Braja Sundar Nayak		6-21-2022
9	1603	Rajkanika Sub Treasury	1143	Labangalata Mallik		6-18-2022
10	1891	Bhubaneswar Special Treasury No I	16789	Manjulata Nayak		6-13-2022
11	1604	Patamundai Sub Treasury	3804	Smt.Janaki Biswal W/O Lt.Satyananda Biswal		6-12-2022
12	1501	Kalahandi District Treasury	4979	Sri Ram Prasad Behera		6-7-2022
13	2401	Nuapada District Treasury	1691	Smt.Khitisuta Sa W/O Late Jayasingh Patra		6-5-2022
14	1101	Ganjam District Treasury	1967	Padma Charan Tripathy		6-4-2022
15	1891	Bhubaneswar Special Treasury No I	13533	Panchanan Swain		6-1-2022
16	1203	Kujanga Sub Treasury	2070	Manjulamanjari Swain W/O-Late Banabihari Swain		5-30-2022
17	1604	Patamundai Sub Treasury	3800	Smt.Hemalata Samal W/O.Late Sanatan Samal		5-30-2022
18	1801	Khurda District Treasury	22741	Arati Prava Samal W/O Late Laxmidhar Samal		5-29-2022

19	1305	Darpani Sub Treasury	593	Shri Narendranath Singh		5-28-2022
20	1604	Patamundai Sub Treasury	3805	Basant Manjari Mallick W/O Lt.Sukadev Mallick		5-27-2022
21	1603	Rajkanika Sub Treasury	1136	Minati Behera W/O-Late Basanta Kuamr Behera		5-21-2022
22	0503	Kantabanji Sub Treasury	776	Luchna Bharasagria W/O-Late Puru Bharasagria		5-20-2022
23	1301	Jajpur District Treasury	7276	Muntaz Alli Khan		5-20-2022
24	1801	Khurda District Treasury	18345	Sanjulata Behera ,W/O.Late-Muralidhar Behera		5-15-2022
25	1891	Bhubaneswar Special Treasury No I	1466	Nath Sethi		5-13-2022
26	1191	Berhampur Special Treasury	13901	Smt. Susama Padhy W/O- Late Bhubaneswar Padhy		5-11-2022
27	1191	Berhampur Special Treasury	13935	Puspanjali Sahu W/O- Late Bhaskar Sahu		5-10-2022
28	2301	Nayagarh District Treasury	6667	Purnachandra Nayak		5-7-2022
29	2601	Puri District Treasury	230	Artatran Mishra		5-6-2022
30	1901	Koraput District Treasury	5703	K.Rajeswari		5-4-2022
31	0403	Dhamnagar Sub Treasury	1388	Gourahari Sahoo		5-3-2022
32	1203	Kujanga Sub Treasury	2621	Saraswoti Das W/O-Late Kulamani Das		4-24-2022
33	1891	Bhubaneswar Special Treasury No I	14869	Purna Chandra Maharana		4-20-2022
34	1891	Bhubaneswar Special Treasury No I	20220	Pravasini Mohapatra W/O Late Dr Harekrishna Mohapatra		4-20-2022
35	2301	Nayagarh District Treasury	7351	Basudev Mahapatra		4-20-2022
36	0303	Sohella Sub Treasury	986	Sri Binod Sahu, Retd Store Mulia		4-19-2022
37	2502	Baliguda Sub Treasury	935	Dalimba Kumari Nayak		4-15-2022
38	2902	Biramaharajpur Sub Treasury	713	Smt.Ambika Badi		4-12-2022

39	1191	Berhampur Special Treasury	13919	K Anusaya W/O Late Konagala Krishna Rao		4-11-2022
40	1601	Kendrapara District Treasury	9234	Basanti Sahu		4-11-2022
41	1602	Marshaghai Sub Treasury	2272	Smt-Ratna Manjari Swain		4-11-2022
42	1891	Bhubaneswar Special Treasury No I	14819	Bhagirathi Panigrahi		4-11-2022
43	1906	Boriguma Sub Treasury	417	Dasamani Dangri		4-10-2022
44	2601	Puri District Treasury	8933	Prafulla Kumar Mansingh		4-10-2022
45	2901	Subarnapur District Treasury	2750	Sanjukta Pradhan		4-10-2022
46	2902	Biramaharajpur Sub Treasury	720	Smt Kamalini Nanda		4-9-2022
47	1801	Khurda District Treasury	2739	Sadasiba Dash		4-8-2022
48	0501	Bolangir District Treasury	7629	Smt Golapi Suna		4-7-2022
49	2902	Biramaharajpur Sub Treasury	710	Smt.Kuntalinee Amat		4-6-2022
50	2801	Sambalpur District Treasury	5632	Sri Markanda Majhi		4-5-2022
51	0401	Bhadrak District Treasury	7941	Sk Riyazuddin		4-3-2022
52	1101	Ganjam District Treasury	6395	Pradhan Satyabadi		3-31-2022
53	1191	Berhampur Special Treasury	13857	Smt Lakshmi Sahu W/O-Late Prafulla Chandra Sahu		3-30-2022
54	2001	Malkangiri District Treasury	1012	Nayana Gollari W/O Late Shyam Sunder Gollary		3-27-2022
55	0504	Patnagarh Sub Treasury	2221	Smt-Tapaswini Parabhoi W/O Late Brusabha Parabhoi		3-25-2022
56	1891	Bhubaneswar Special Treasury No I	11726	Guru Charan Prasad		3-24-2022
57	1891	Bhubaneswar Special Treasury No I	12622	Raghunath Baliarsingh		3-24-2022
58	2601	Puri District Treasury	9401	Kishori Mohan Tripathy		3-24-2022

59	2603	Satyabadi Sub Treasury	861	Gangadhar Mohapatra		3-21-2022
60	1891	Bhubaneswar Special Treasury No I	16172	Biswa Prakash Mohapatra		3-18-2022
61	1604	Patamundai Sub Treasury	3773	Smt.Ahalya Behera W/O.Late.Krupasindhu Behera		3-15-2022
62	0903	Kamakhyanagar Sub Treasury	2955	Rebati Garanayak		3-14-2022
63	2701	Rayagada District Treasury	3517	Alekhika Panda		3-12-2022
64	3001	Sundargarh District Treasury	6973	Sukanti Minz W/O Late Gajendra Minz		3-12-2022
65	1104	Aska Sub Treasury	2896	Smt Indira Panda,W/O Late Suresh Chandra Sahu		3-10-2022
66	1902	Kotpad Sub Treasury	388	Smt. Sunabati Randhari		3-10-2022
67	2801	Sambalpur District Treasury	5272	Dileswar Barik		3-10-2022
68	2202	Umerkote Sub Treasury	1184	Provati Haldar		3-9-2022
69	1191	Berhampur Special Treasury	13863	Pari Behera W/O Chakrapani Behera		3-5-2022
70	1602	Marshaghai Sub Treasury	2247	Smt-Sukanti Rout W/O Late-Baidyadhar Rout		3-4-2022
71	1502	Dharmagarh Sub Treasury	1646	Prabhati Barik W/O Late Kokila Pr. Barik		3-3-2022
72	1604	Patamundai Sub Treasury	3747	Smt.Urmila Tarai W/O Lt.Babaji Charan Tarai		3-3-2022
73	1801	Khurda District Treasury	22543	Sebati Dhal ,W/O-Late Dyanidhi Dhal		3-3-2022
74	2402	Khariar Sub Treasury	2044	Sabar Sripati		3-3-2022
75	1201	Jagatsinghpur District Treasury	10472	Ajaya Kumar Mallick		2-27-2022
76	1901	Koraput District Treasury	5669	Pramila Nag		2-27-2022
77	1604	Patamundai Sub Treasury	3785	Rukmani Dhal W/O.Late Dusasan Dhal		2-26-2022
78	0701	Cuttack District Treasury	7709	Sunil Kumar Dutta		2-25-2022
79	1191	Berhampur Special Treasury	13862	Sabita Sahu W/O Late Somonath Sahu		2-24-2022

80	2902	Biramaharajpur Sub Treasury	709	Smt.Anuri Mahakur		2-24-2022
81	1104	Aska Sub Treasury	2928	Narmada Devi.W/O Late Gunanidhi Patra		2-23-2022
82	1801	Khurda District Treasury	18032	Biswanath Sarangi		2-22-2022
83	1701	Keonjhar District Treasury	7689	Premalata Kala W/O Late Dr Parameswar Kala		2-20-2022
84	2801	Sambalpur District Treasury	7042	Smt. Giribasini Pujari		2-19-2022
85	1109	Kodala Sub Treasury	979	Pramila Kumari Pani, W/O- Late Purna Chandra Satapathy		2-18-2022
86	2109	Bisoi Sub Treasury	347	Balaram Das Soren		2-18-2022
87	1602	Marshaghai Sub Treasury	2246	Smt-Kokila Dei		2-17-2022
88	1801	Khurda District Treasury	16918	Binod Mallick		2-16-2022
89	1891	Bhubaneswar Special Treasury No I	349	Krushna Chandra Biswal		2-16-2022
90	1891	Bhubaneswar Special Treasury No I	16791	Jyotsna Manjari Pattnaik W/O Late Dr.Haraprasad Paricha Patnaik		2-16-2022
91	2001	Malkangiri District Treasury	1318	Sabitri Panigrahi W/O Late Bhagaban Panigrahi		2-16-2022
92	0504	Patnagarh Sub Treasury	2216	Jayakumari Meher W/O Late Gopal Meher		2-15-2022
93	1101	Ganjam District Treasury	6474	Smt.Sajani Behera W/O Late Gouranga Behera		2-15-2022
94	1201	Jagatsinghpur District Treasury	8906	Daitari Biswal		2-15-2022
95	2401	Nuapada District Treasury	1683	Manorama Dalasinghray		2-15-2022
96	2801	Sambalpur District Treasury	374	Munsiraj Munger		2-13-2022
97	1604	Patamundai Sub Treasury	3799	Panchali Sahoo W/O. Late Alekha Charan Sahoo		2-10-2022
98	0707	Niali Sub Treasury	2099	Hadibandhu Nayak		2-9-2022
99	0709	Mahanga Sub Treasury	1684	Smt. Palabini Nayak		2-9-2022

100	1801	Khurda District Treasury	22711	Nitu Suren W/O Late Kalu Sworen		2-9-2022
101	1891	Bhubaneswar Special Treasury No I	130	Kishore Chandra Pattnaik		2-9-2022
102	1801	Khurda District Treasury	22708	Sabitri Laguri W/O Late Bagun Munda		2-8-2022
103	1801	Khurda District Treasury	21255	Paramananda Sethi		2-8-2022
104	1891	Bhubaneswar Special Treasury No I	12004	Prasanna Kumar Biswal		2-8-2022
105	1891	Bhubaneswar Special Treasury No I	13473	Kishore Chandra Mishra		2-8-2022
106	1991	Jeypore Special Treasury	3295	Smt Gitarani Panda		2-7-2022
107	0501	Bolangir District Treasury	7516	Smt Prativa Bhoi		2-6-2022
108	2301	Nayagarh District Treasury	6578	Susama Biswal		2-6-2022
109	2701	Rayagada District Treasury	3492	Ramesh Chandra Satapathy		2-6-2022
110	1191	Berhampur Special Treasury	13861	Golapi Mandal W/O Late Kalu Mandal		2-5-2022
111	1191	Berhampur Special Treasury	13858	Smt Bijayalakshmi Panigrahi W/O- Late Narendra Kumar Panigrahi		2-5-2022
112	1801	Khurda District Treasury	1381	Brajendra Prasad Mohanty		2-5-2022
113	0708	Banki Sub Treasury	60	Sankar Samantaray		2-4-2022
114	2701	Rayagada District Treasury	3512	Patnaik Jagadish Chandra		2-2-2022
115	0709	Mahanga Sub Treasury	235	Gokulananda Bala		2-1-2022
116	1991	Jeypore Special Treasury	3296	Smt Chandramani Bagho		2-1-2022
117	1103	Bhanjanagar Sub Treasury	4674	Laxmi Behera,W/O-Late Kailash Behera		1-31-2022
118	1106	Chikiti Sub Treasury	1240	Krishnavani Panda		1-31-2022
119	1191	Berhampur Special Treasury	13971	Biswajit Kumar Padhy Son Of Late Panchunath Padhy		1-31-2022

120	1602	Marshaghai Sub Treasury	2222	Ranjita Dash W/O Late Bharat Ch Dash		1-31-2022
121	1191	Berhampur Special Treasury	13574	Wahidunisa		1-30-2022
122	1191	Berhampur Special Treasury	13708	Puspanjali Patra W/O-Late Bipra Charan Patra		1-30-2022
123	2201	Nabrangpur District Treasury	2775	Smt-Laxmi Bhukta Wife Of Late-Chandra Sekhar Bhukta		1-30-2022
124	2201	Nabrangpur District Treasury	2432	Sri Chandra Sekhar Bhukta		1-30-2022
125	2801	Sambalpur District Treasury	5026	Dr.Prafulla Kumar Hota		1-30-2022
126	1191	Berhampur Special Treasury	13558	Rajalaxmi Patro		1-29-2022
127	1602	Marshaghai Sub Treasury	2244	Smt-Sabitri Sahoo W/O Late-Sunakar Sahoo		1-29-2022
128	1502	Dharmagarh Sub Treasury	1687	Majhi Debaraj		1-28-2022
129	1901	Koraput District Treasury	5716	Gouri Harijan		1-28-2022
130	2102	Karanjia Sub Treasury	2036	Sri Banamali Mohanta		1-28-2022
131	1301	Jajpur District Treasury	8463	Malatilata Behera		1-24-2022
132	1604	Patamundai Sub Treasury	3775	Jyotirmayee Das W/O Late Golak Bihari Das		1-22-2022
133	1604	Patamundai Sub Treasury	3764	Minati Nayak		1-21-2022
134	1502	Dharmagarh Sub Treasury	1647	Chanchala Saraf W/O Late Gagan Bihari Saraf		1-20-2022
135	1191	Berhampur Special Treasury	13550	Susma Panda		1-19-2022
136	1391	Jajpur Special Treasury	1634	Sanjukta Dhir W/O Trilochan Dhir		1-19-2022
137	1891	Bhubaneswar Special Treasury No I	18452	Smt Anuradha Chand		1-19-2022
138	1801	Khurda District Treasury	16694	Shri Bhagaban Behera.		1-18-2022
139	1502	Dharmagarh Sub Treasury	1671	Sobhasini Das W/O Late Aswini Kumar Das		1-16-2022
140	1801	Khurda District Treasury	22718	Anita Kar W/O Late Artatran Kar		1-16-2022

141	1891	Bhubaneswar Special Treasury No I	11522	Nidhi Singh		1-15-2022
142	2101	Mayurbhanj District Treasury	208	Kulamoni Barik		1-15-2022
143	1191	Berhampur Special Treasury	13561	Sailabala Patnaik		1-14-2022
144	1191	Berhampur Special Treasury	14011	Sabita Pattnaik W/O Biren Kumar Patnaik		1-14-2022
145	1906	Boriguma Sub Treasury	399	Trupti Biswal		1-14-2022
146	1191	Berhampur Special Treasury	13559	Uma Devi Sahu		1-12-2022
147	1891	Bhubaneswar Special Treasury No I	10907	Bhabani Sankar Mohapatra		1-12-2022
148	1804	Jatni Sub Treasury	1100	Uma Charan Satapathy		1-11-2022
149	2109	Bisoi Sub Treasury	452	Sakuntala Patra		1-11-2022
150	1891	Bhubaneswar Special Treasury No I	14724	Managobinda Behera		1-10-2022
151	1202	Tirtol Sub Treasury	130	Bhikari Charan Sahoo		1-8-2022
152	2201	Nabrangpur District Treasury	2773	Smt-Champa Majhi W/O-Late- Bhakta Majhi		1-8-2022
153	2801	Sambalpur District Treasury	6556	Shri Arun Kumar Mishra,Rtd.Judge		1-8-2022
154	0504	Patnagarh Sub Treasury	2204	Gurubari Tandi W/O Late Parsuram Tandi		1-6-2022
155	0701	Cuttack District Treasury	21531	Smt.Pratima Sahoo		1-6-2022
156	1191	Berhampur Special Treasury	13964	V. Lalitamba W/O Late Vanamali Santa Rao		1-6-2022
157	1801	Khurda District Treasury	22719	Sakramani Tudu W/O Late Budhuram Tudu		1-6-2022
158	1891	Bhubaneswar Special Treasury No I	1068	Kubera Swain		1-6-2022
159	1891	Bhubaneswar Special Treasury No I	20914	Debabrata Dash		1-5-2022
160	2601	Puri District Treasury	11850	Mita Sahoo,W/O Late Bira Kishore Sahoo		1-5-2022

161	3001	Sundargarh District Treasury	6934	Kishori Nanda W/O Late Keshaba Chandra Nanda		1-4-2022
162	0791	Special Treasury Cuttack	12690	Kishor Chandra Barik H/O-Late Urmila Barik		1-3-2022
163	2401	Nuapada District Treasury	1693	Hulsi Duria		1-3-2022
164	0504	Patnagarh Sub Treasury	2201	Smt-Kanaka Manjari Sahoo W/O Late Kunja Bihari Sahoo		1-1-2022
165	1891	Bhubaneswar Special Treasury No I	579	Dibakar Bairiganjan		1-1-2022

Annexure-XXXII

Other State Pensioners

(Referred to in para 5.2.8)

Sl. No	Try Code	Try Name	PPO ID	Cur Basic	Cur TI	Vr Date	Total Amt	Rate of TI
1.	**Bihar**							
2.	1705	Champua Sub Treasury	983	9000	3060	8-30-2022	14950	34
3.	1705	Champua Sub Treasury	1042	18900	7711	8-30-2022	36151	41
4.	1705	Champua Sub Treasury	1114	10054	3418	8-30-2022	16579	34
5.	1705	Champua Sub Treasury	947	21536	7322	8-30-2022	34373	34
6.	1705	Champua Sub Treasury	947	17946	7322	8-30-2022	34373	41
7.	1705	Champua Sub Treasury	1086	13251	4505	8-30-2022	21535	34
8.	1705	Champua Sub Treasury	1041	9000	3060	8-30-2022	14950	34
9.	1705	Champua Sub Treasury	1074	375	555	8-30-2022	1237	148
10.	1705	Champua Sub Treasury	1042	22680	7711	8-30-2022	36151	34
11.	1803	Tangi Sub Treasury	1329	17950	2154	8-30-2022	17594	12
12.	2103	Rairangpur Sub Treasury	1582	19600	3332	8-30-2022	21016	17
13.	3004	Biramitrapur Sub Treasury	451	26613	8251	8-30-2022	31722	31
14.	**Madhya Pradesh**							
15.	501	Bolangir District Treasury	222	7271	1600	30-08-2022	8871	22
16.	1604	Patamundai Sub Treasury	1205	3025	4114	30-08-2022	7139	136
17.	2401	Nuapada District Treasury	1636	14277	2428	30-08-2022	17419	17
18.	**Assam**							
19.	505	Tusura Sub Treasury	720	23910	8130	30-08-2022	32640	34
20.	1103	Bhanjanagar Sub Treasury	3539	4460	5308	30-08-2022	10368	119
21.	1801	Khurda District Treasury	18379	2640	3459	30-08-2022	6699	131
22.	**Jharkhand**							
23.	2102	Karanjia Sub Treasury	1564	11882	3684	30-08-2022	15866	31

24.	2103	Rairangpur Sub Treasury	1635	26150	8308	03-08-2022	36108	32
25.	2103	Rairangpur Sub Treasury	1787	9435	12455	30-08-2022	21890	132
26.	2103	Rairangpur Sub Treasury	1710	19337	3288	30-08-2022	23625	17
27.	2103	Rairangpur Sub Treasury	1635	26800	8308	03-08-2022	36108	31
28.	2103	Rairangpur Sub Treasury	1635	26150	8308	30-08-2022	36108	32
29.	2103	Rairangpur Sub Treasury	1635	26800	8308	30-08-2022	36108	31
30.	2103	Rairangpur Sub Treasury	1824	27589	4691	30-08-2022	33280	17
31.	2104	Bahalada Sub Treasury	522	28425	9673	30-08-2022	33699	34
32.	2104	Bahalada Sub Treasury	536	17070	5804	30-08-2022	22874	34
33.	2104	Bahalada Sub Treasury	483	27294	9280	30-08-2022	32326	34
34.	2104	Bahalada Sub Treasury	522	28450	9673	30-08-2022	33699	34
35.	2104	Bahalada Sub Treasury	493	27600	9384	30-08-2022	32690	34
36.	2104	Bahalada Sub Treasury	493	27589	9384	30-08-2022	32690	34
37.	2108	Joshipur Sub Treasury	603	26227	8918	30-08-2022	36145	34
38.	3004	Biramitrapur Sub Treasury	221	9759	3319	30-08-2022	14078	34
39.	**Nagaland**							
40.	1103	Bhanjanagar Sub Treasury	3680	6315	8589	30-08-2022	12778	136
41.	1103	Bhanjanagar Sub Treasury	3534	5705	7759	30-08-2022	11582	136
42.	1103	Bhanjanagar Sub Treasury	3721	3573	4860	30-08-2022	8833	136
43.	1103	Bhanjanagar Sub Treasury	3559	4020	5468	30-08-2022	9888	136
44.	1103	Bhanjanagar Sub Treasury	4103	5345	7430	30-08-2022	11037	139
45.	1103	Bhanjanagar Sub Treasury	4700	5780	11329	13-09-2022	15197	196
46.	1103	Bhanjanagar Sub Treasury	3871	6360	8650	30-08-2022	12866	136
47.	1103	Bhanjanagar Sub Treasury	3823	5100	6936	30-08-2022	10396	136
48.	1103	Bhanjanagar Sub Treasury	3463	3500	4865	30-08-2022	8765	139
49.	1103	Bhanjanagar Sub Treasury	3391	3174	4317	30-08-2022	7891	136

50.	1103	Bhanjanagar Sub Treasury	3609	6455	8779	30-08-2022	13052	136
51.	1103	Bhanjanagar Sub Treasury	3584	6120	8324	30-08-2022	12396	136
52.	1103	Bhanjanagar Sub Treasury	3958	5635	7664	30-08-2022	11445	136
53.	1103	Bhanjanagar Sub Treasury	4086	8075	10659	30-08-2022	19134	132
54.	1104	Aska Sub Treasury	2286	5720	11212	02-09-2022	15044	196
55.	1104	Aska Sub Treasury	2356	6455	12652	02-09-2022	16925	196
56.	1104	Aska Sub Treasury	2301	5795	11359	02-09-2022	15236	196
57.	**Haryana**							
58.	701	Cuttack District Treasury	18565	28321	7930	30-08-2022	32843	28
59.	791	Special Treasury Cuttack	10131	29300	9083	30-08-2022	34917	31
60.	1604	Patamundai Sub Treasury	1209	19386	6010	30-08-2022	25896	31
61.	1604	Patamundai Sub Treasury	1833	10023	3107	30-08-2022	13630	31
62.	1604	Patamundai Sub Treasury	2672	13532	4195	30-08-2022	17727	31
63.	**Andra Pradesh**							
64.	201	Balasore District Treasury	8838	37800	11718	30-08-2022	35398	31
65.	401	Bhadrak District Treasury	8134	36600	12444	30-08-2022	35404	34
66.	401	Bhadrak District Treasury	6989	40003	13602	30-08-2022	48379	34
67.	706	Salipur Sub Treasury	3306	11512	3915	30-08-2022	16427	34
68.	706	Salipur Sub Treasury	4871	38950	13243	30-08-2022	36613	34
69.	706	Salipur Sub Treasury	3284	21473	7301	30-08-2022	29274	34
70.	791	Special Treasury Cuttack	10779	90900	28179	30-08-2022	81719	31
71.	1111	Hinjilicut Sub Treasury	303	36700	12478	30-08-2022	35498	34
72.	1111	Hinjilicut Sub Treasury	180	77871	26476	30-08-2022	93227	34
73.	1201	Jagatsinghpur District Treasury	8875	40450	13753	30-08-2022	39023	34
74.	1202	Tirtol Sub Treasury	1275	9000	810	30-08-2022	10310	9
75.	1893	Khurda Special Treasury	3585	18750	5250	30-08-2022	17500	28
76.	**Andhra Pradesh**							

77.	1803	Tangi Sub Treasury	484	10000	3100	30-08-2022	11051	31
78.	1803	Tangi Sub Treasury	484	6500	3100	30-08-2022	11051	48
79.	2002	Balimela Sub Treasury	122	19029	8486	30-08-2022	30669	45
80.	2602	Nimapara Sub Treasury	2405	6500	0	30-08-2022	6500	0
81.	**Meghalaya**							
82.	701	Cuttack District Treasury	21396	22300	4906	30-08-2022	28206	22
83.	1191	Berhampur Special Treasury	13368	23300	7223	30-08-2022	31523	31
84.	2603	Satyabadi Sub Treasury	1232	3250	5509	30-08-2022	10384	170
85.	**Tripura**							
86.	102	Athamallik Sub Treasury	767	52557	0	30-08-2022	45937	0
87.	1604	Patamundai Sub Treasury	3069	21800	654	30-08-2022	19570	3
88.	1604	Patamundai Sub Treasury	3770	12672	381	30-08-2022	8485	3
89.	2110	Jharpokharia Sub Treasury	953	19300	579	30-08-2022	12659	3
90.	**Chattisgarh**							
91.	1101	Ganjam District Treasury	6025	12300	492	30-08-2022	12792	4
92.	1101	Ganjam District Treasury	6025	20500	492	30-08-2022	12792	2
93.	1701	Keonjhar District Treasury	6520	32350	7117	30-08-2022	44318	22
94.	2801	Sambalpur District Treasury	7943	3025	3993	30-08-2022	7018	132
95.	**Manipur**							
96.	205	Soro Sub Treasury	4380	5960	8404	30-08-2022	12980	141
97.	1101	Ganjam District Treasury	6139	5445	7678	30-08-2022	11245	141
98.	1303	Dharmasala Sub Treasury	2689	6880	9701	30-08-2022	14829	141
99.	1801	Khurda District Treasury	19667	6060	8545	30-08-2022	12481	141
100.	1801	Khurda District Treasury	18038	16294	489	30-08-2022	14547	3
101.	1893	Khurda Special Treasury	2457	4275	6028	30-08-2022	10603	141
102.	3004	Biramitrapur Sub Treasury	534	16230	487	30-08-2022	17017	3

Annexure-XXXIII

List of inactive DDOs

(Referred to in para 5.2.9)

Sl. No	DDO Code	Designation	Last Transaction
1	ANGWAT029	Deputy Director Geology	No transaction found
2	ANGWAT106	AFA RMPP Rengali	No transaction found
3	BDKEDU900	Principal DIET Bhadrak, Agarapada	No transaction found
4	BGRFIN002	Asst.Commissioner of Commercial Taxes Unified Check Gate,Luhurachati	2018
5	BLGWAT120	FA & CAO Lower Suktel Irrig Proj BLG	No transaction found
6	BLSFIN013	Asst. Commissioner of Commercial Taxes,Unified Check Gate,Laxmannath	2017
7	CYBFIN001	Treasury Officer, Cyber Treasury	No transaction found
8	CTSHUD001	Executive Engineer Public Health Division No-I Cuttack	
9	JPRWAT121	Executive Engineer Drainage Division Chndikhole Ikhole	No transaction found
10	KJRWAT141	F A & CAO KIP Keonjhar	No transaction found
11	KRDIND001	Directorate of Handicrafts & Cottage Industries Bhubaneswar	No transaction found
12	MBJFIN003	Asst. Commissioner Commercial Taxes, Unified Check Gate Jamsolaghat	2017
13	MKGEDN001	District Inspector of Schools Malkangiri-I Malkangiri	2013
15	NRGEDN002	District Inspector of Schools Nabarangpur	2013
16	PRIHUD001	Executive Engineer Public Health Division Puri	2021
17	RGDEDN002	District Inspector of Schools Rayagada	2022
19	SBPWAT108	AFA Hirakud Dam Project Burla	No transaction found
20	SNGFOR004	Divisional Forest Officer Rourkela Division,Sundargarh	No transaction found
21	SNGHUD005	Executive Engineer PH Division Rourkela,Sundergarh	No transaction found
22	SNGWOR002	Executive Engineer Roads & Building Division,Rourkela	No transaction found


TREASURY OFFICERS CONFERENCE 2022

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