

Annexure-I

(Reference paragraph 4.2.4)

Methodology applied for selection of Auditee units

The "Population Proportionate Sampling with Replacement Method" was adopted for selection of auditee units through random numbers. Step-wise details are given below:

Step-1

There are altogether 48 auditee units (DTOs-38, RTAs-9 and STC-1) in the State. A list of all these units was prepared with revenue collection of each unit for the year 2007-08 including their cumulative revenue figures.

Step-2

From the specified random table first number from first row was selected randomly i.e. the number "10097" was selected. The nearest revenue cumulative total was arrived at Rs. 10,277.34 lakh in case of DTO, Bhojpur.

Similarly, next number following nearest to the cumulative total of revenue figure was taken for other nine DTOs. Thus, altogether 10 out of 38 DTOs were selected.

Step-3

Out of nine RTAs, two RTAs Patna and Chapra were selected being highest and medium revenue earning RTA respectively.

Step-4

STC, Patna being the apex controlling authority was selected.

Thus, altogether 10 DTOs, Two RTAs and STC offices were selected for conducting review.