

## Annexe 3.1

*(Para 3.1.3)*

### Audit Sample

#### Central Level (PDA ESM Teams)

The audit sample for the teams of PDA ESM was as follows:

- 100% of units for collection of production and movement/ despatch data for the Rabi 2008 Season (April 2008 to December 2009).
- Checking of subsidy claims in respect of 6 urea manufacturing units i., NFL Bathinda, RCF,Thal, ZIL, Goa, KSFL, Shahjahanpur, KRIBHCO, Hazira and IFFCO, Kalol. Besides, four DAP/ complexes manufacturing units i.e., ZIL, Goa, PPL Paradeep, GSFC, Vadodara and IFFCO, Kandla and 2 SSP units i.e., Rama Phosphates and Chemtec Fertilizers was done.
- Handling of fertilizer import operations at one port (Kandla)
- Import operations through one canalizing agency (IPL), records were not provided to audit.

The audit sample for the teams of the State PAGs/ AGs was as follows:

- State wise districts selected for scrutiny of assessment of requirement, verification of despatch data, availability/consumption, quality control etc.

Sl. No.	State	Name of selected districts	No. of quality control laboratories	No. of dealers surveyed	No. of farmers surveyed
1.	Andhra Pradesh	Guntur, Kadapa, Karimnagar and Warangal (4 Districts), and eight blocks i.e. Narsaraopet, Amaravathi, Duvvur, Proddutur, Sircilla, Jagtial, Jangaon and Mahabubabad	3	49	242
2.	Assam	Jorhat, Hailakandi, Kamrup, and Dhubri (4 Districts), and eight blocks i.e., Central Jorhat, Titabor, Algapur, Lala, Boko, Hajo, Agomoni, and Mahamaya	1	48	240
3.	Bihar	Chapra, Dharbanga, Motihari (East Champaran), Bhagalpur, Purnea and	1	70	360

## Performance Audit of Fertilizer Subsidy

Sl. No.	State	Name of selected districts	No. of quality control laboratories	No. of dealers surveyed	No. of farmers surveyed
		Gaya (6 Districts) and 12 blocks Chapra, Nagra, Baheri, Manigachi, Raxaul, Dhaka, Goradhi, Sultanganj, Baisi, Srinagar, Gayasadar and Khijar Sarai			
4.	Chhatisgarh	Raipur, Surguja, Durg and Bilaspur (4 Districts) and eight blocks Arang, Abhanpur, Surajpur, Lundra, Dhamdha, Patan, Bilha and Mungeli	1	48	240
5.	Gujarat	Kutch, Ahmedabad, Surat and Junagarh (4 Districts) and eight blocks i.e. Bhachau, Bhuj, Bavla, Sanand, Kamrej, Bardoli, Jungadh and Keshod	3	48	240
6.	Haryana	Faridabad, Hisar, Karnal, and Sonapat (4 Districts) and eight blocks i.e. Faridabad, Ballabhgarh, Hansi I, Barwala, Indri, Nissing, Mundlana and Gannaur	2	51	242
7.	Himachal Pradesh	Kangra and Kinnaur (2 Districts) and four blocks i.e. Baijnath, Kangra, Kalpa and Nichar	2	30	124
8.	Jammu & Kashmir	Jammu, Kathua, Anantnag and Baramulla (4 Districts), and eight blocks i.e. Marh, R.S.Pura, Banoti, Hiranagar, Shahbad, Shangus, Pattan and Uri	2	47	240
9.	Jharkhand	Deoghar, East Singhbhum and Ranchi (3 Districts) and six blocks i.e. Deoghar Sadar, Sarath, Jamshedpur, Ghatshila, Ormanjhi and Bundu	1	22	190
10.	Karnataka	Haveri, Uduppi, Mandya, and Chikmagalur (4 Districts) and eight blocks i.e. Hanagal, Shiggaon, Udupi, Karkala, Pandavapura, Maddur, Chikmangalur and Narasimharajapura	4	48	240
11.	Kerala	Kottayam and Palakkad (2 Districts) and four blocks i.e. Kanjirapally, Kaduthuruthy, Alathur and Palakkad	2	24	120

## Performance Audit of Fertilizer Subsidy

Sl. No.	State	Name of selected districts	No. of quality control laboratories	No. of dealers surveyed	No. of farmers surveyed
12.	Madhya Pradesh	Satna, Indore, Chhatarpur, Betul, Khandwa, Bhopal and Ratlam (7 Districts) and 10 blocks i.e. Sohawal, Rampur Baghelan, Indore, Sanwer, Chhatarpur, Naugaon, Betul, Multai, Khandwa, Pandhana, Fanda, Berasia, Jarora and Ratlam	2	78	295
13.	Maharashtra (Nagpur)	Sangli, Latur, Pune. Amravati and Osmanabad (5 districts) and Kadegaon, Palus, Chakur, Nilanga, Bhor, Junner, Anajangaon Surji, Shikhaldara, Lohara and Tuljapur	3	69	300
14.	Manipur	Thoubal and Chandel (2 Districts) and four blocks i.e., Thoubal, Kakaching, Chakpinkarong and Chandel	--	15	120
15.	Meghalaya	East Khasi Hills and West Garo Hills (2 Districts) and four blocks Khadarshnong-Laitkroh, Pynursla, Selsella and Dalu	--	18	120
16.	Nagaland	Kohima and Dimapur (2 Districts) and four blocks i.e. Jakama, Kohima, Nuiland and Dhasripar	--	3	80
17.	Orissa	Bolangir, Jharsuguda, Nuapada, Jagatsinghpur and Mayurbhanj (5 Districts) and ten blocks i.e. Agalpur, Puintala, Jharsuguda, Lakhanpur, Boden, Nuapada, Balikuda, Nuagaon, Badasahi and ShyamaKhunta	2	60	3-0
18.	Punjab	Ludhiana, Faridkot, Bathinda and Amritsar (4 districts) and eight blocks i.e. Ludhiana, Khanna, Faridkot, Kot Kapura, Rampura Phul, Bathinda, Chogwan and Verka	2	48	240
19.	Rajasthan	Ganganagar, Alwar, Jaipur, Chittorgarh and Jhalawar (5 Districts) and ten blocks Sriganganagar, Srikanpur, Behror, Thanagaji, Amber, Sanganer, Chittorgarh, Bhopal Sagar, Jhalarpatan	3	64	300

## Performance Audit of Fertilizer Subsidy

Sl. No.	State	Name of selected districts	No. of quality control laboratories	No. of dealers surveyed	No. of farmers surveyed
		and Manoharthana			
20.	Tamil Nadu	Kancheepuram, Madurai, Thanjavur, Dharmapuri and Thiruchirapalli (5 Districts) and ten blocks i.e. Kattangulathur, Acharapakkam, Vadipatti, T.Kallupatti, Papanasam, Thiruvaidaimaruthur, Morapur, Palacode, Manachanallur and Lalgudi	3	60	300
21.	Tripura	West Tripura and North Tripura (2 districts) and four blocks i.e. Kalyanpur, Dukli, Kadamtala and Panisagar	--	24	120
22.	Uttar Pradesh	Barabanki, Gorakhpur, Varanasi, Aligarh, Bulandshahr, Moradabad, Lakhimpur Kheri (7 Districts) and 14 blocks i.e. Dariyabad, Sidhaur, Bansaon, Belghat, Harahua, Pindra, Bijauli, Ekhrabad, Bulandshahr, Unchagaon, Dilari, Moondapandey, Lakhimpur and Mohammadi	3	84	420
23.	Uttarakhand	Dehradun, Udham Singh Nagar and Pithoragarh (3 districts) and six blocks i.e. Doiwala, Sahaspur, Gadanpur, Khatima, Gangolighat and Munsyari	2	36	180
24.	West Bengal	Malda, Jalpaiguri, Bardhaman and West Medinipur (4 districts) and eight blocks Habibpur, Kaliachak III, Moynaguri, Rajganj, Bhatar, Raina I, Garbeta III and Keshpur	2	48	240

## Annexe 4.1

(Para 4.3)

*State-wise prescribed Buffer Stock*

*(Quantity in MT)*

Sl.No	State	DAP		MOP	Urea*
		2006-07	2007-09	2006-09	
1	Andhra Pradesh	10000	17000	9000	50000
2	Assam	0	5000	5000	0
3	Bihar	15000	30000	9000	50000
4	Chhattisghargh	0	5000	0	0
5	Gujarat	0	5000	5000	50000
6	Haryana	35000	40000	7000	50000
7	J&K	5000	5000	0	0
8	Jharkhand	0	2500	2500	0
9	Karnataka	10000	20000	7000	50000
10	MP	20000	30000	7000	50000
11	Maharashtra	10000	25000	10000	50000
12	Punjab	40000	55000	7000	50000
13	Rajasthan	10000	18000	2000	50000
14	Tamil Nadu	10000	15000	7500	50000
15	Uttar Pradesh	25000	60000	15000	50000
16	Uttaranchal	0	2500	0	0
17	West Bengal	10000	15000	7000	50000
18	Orissa	0	0	0	50000
	Total	200000	350000	100000	650000

\* Buffer stock for Urea for NPS III period

## Annexe 5.1

(Para 5.3.5)

### Variation in Pre-set energy norms within NPS Groups

Energy figures in G cal/MT Urea (Plant)

Sl.No	Name of Units	NPS II Pre set Energy with effect from. 1.4.2004 to 30.09.2006	NPS III Pre set Energy with effect from. 1.10.2006 to 31.03.2010	Actual energy consumption				
				2004-05	2005-06	2006-07	2007-08	2008-09
<b>Group I: Pre 1992 Gas</b>								
1	BVFL Namrup III	12.688	12.688	14.495	13.914	13.224	12.102	17.679
2	IFFCO, Aonla-I	5.938	5.690	5.710	5.594	5.648	6.682	5.676
3	INDOGULF-Jagdishpur	5.874	5.534	5.411	5.364	5.041	5.536	5.402
4	KRIBHCO-Hazira	5.952	5.952	5.835	5.866	5.945	5.892	5.914
5	NFL –Vijaypur	5.952	5.952	5.807	5.795	5.754	5.808	5.834
<b>Group II-Post-1992 gas</b>								
1	NFCL-Kakinada-I	5.712	5.712	5.689	5.61	5.569	5.531	5.536
2	CFCL-Gadepan-I	5.712	5.621	5.654	5.606	5.607	5.615	5.670
3	TCL-Babralla	5.507	5.417	5.21	5.109	5.163	5.151	5.295
4	KSFL Shahjahanpur	5.712	5.712	5.976	5.823	5.784	5.746	5.769
5	NFCL Kakinada II	5.712	5.712	5.703	5.674	5.675	5.656	5.667
6	IFFCO-Aonla II	5.660	5.522	5.534	5.484	5.502	5.508	5.515
7	NFL-Vijaypur-II	5.712	5.712	5.464	5.488	5.415	5.524	5.526
<b>Group III: Pre-1992 Naphtha</b>								
1	SFC-Kota	7.847	7.847	7.841	7.875	7.840	7.766	7.707
2	IFFCO-Phulpur I	7.847	7.584	7.573	7.373	7.038	6.803	6.841
3	MCFL-Mangalore	7.356	7.356	6.867	6.986	6.650	6.744	6.712

## Performance Audit of Fertilizer Subsidy

Sl.No	Name of Units	NPS II Pre set Energy with effect from. 1.4.2004 to 30.09.2006	NPS III Pre set Energy with effect from. 1.10.2006 to 31.03.2010	Actual energy consumption				
				2004-05	2005-06	2006-07	2007-08	2008-09
4	MFL -Madras	8.337	8.337	7.742	8.062	7.872	7.774	7.896
5	SPIC-Tuticorin	7.475	7.382	7.064	7.013	6.947	0	0
6	ZIL, Goa	7.585	7.308	7.215	7.098	6.802	6.839	6.894
<b>Group -IV: Post-1992 Naphtha</b>								
1	IFFCO-Phulpur II	5.883	5.883	6.012	5.788	5.760	5.791	5.948
2	CFCL-Gadepan II	5.678	5.678	5.601	5.550	5.597	5.545	5.560
<b>Group V: FO/LSHS</b>								
1	GNVFC-Bharuch	7.989	7.989	7.866	7.727	7.936	7.848	7.969
2	NFL-Nangal	9.517	9.517	9.518	9.566	9.507	9.505	9.505
3	NFL-Bhatinda	10.221	10.221	9.708	9.641	9.616	9.608	9.606
4	NFL-Panipat	9.654	9.654	9.653	9.863	9.976	9.917	10.483
<b>Group -VI:Mixed feedstock</b>								
1	GSFC-Baroda	6.935	6.935	6.308	6.209	6.311	6.327	6.532
2	IFFCO-Kalol	6.836	6.607	6.323	6.155	5.954	5.925	5.919
3	RCF-Thal	7.004	6.938	6.470	6.499	6.502	6.554	6.471
1	BVFCL-Namrup II	--	--	--	--	20.226	17.974	22.624

## Annexe 6.1

(Para 6.1.2)

*Subsidy/Concession claims scrutinized by audit*

Sl.No.	Name of Unit/Product	Total amount (In Rs. crore)	No. of claims
1.	Rama Phosphate (SSP)	42	32
2.	Chambal Fertilizers and Chemicals Limited, Gadepan (Urea)	185	18
3.	Sriram Fertilizers and Chemicals, Kota(Urea)	679	21
4.	Gujarat State Fertilizers and Chemicals Ltd.(DAP, NPK,AS)	876	63
5.	Mangalore Chemicals and Fertilizers Limited(Urea)	936	23
6.	Nagarjuna Fertilizers and Chemicals Limited(Urea)	1065	62
7.	KrishakBharati Cooperative Limited, Hazira (Urea)	1491	53
8.	Mosaic India Private Limited(DAP)	1549	45
9.	KribhcoShyamFertiliser Limited, Shahjahanpur (Urea)	1790	82
10.	National Fertiliser Limited(Urea)	2483	100
11.	Rashtriya Chemicals Fertiliser, Thal (Urea)	4416	67
12.	Paradeep Phosphates Limited (DAP, MOP)	4456	71
13.	M/s Zuari Industries Limited, Goa (Urea, DAP)	4983	119
14.	Indian Farmers Fertilizers Cooperative Ltd.(Urea, DAP)	11846	122
15.	M/s Indian Potash Limited (Urea,DAP,MOP)	17561	101
	Total	54,358	979



## Annexe 6.2

(Para 6.9)

### Discrepancy between despatch and first stocking point receipt

Verification of 1st stocking point records for the period 2008-09 test checked revealed that 0.49 lakh MT of fertilizers valuing Rs.83.14crore were despatched by the manufacturing units but not received at 1st stocking points in various states as per details given below:-

Sl.No	Name of Manufacturer	Product	Quantity despatched (MT)	Quantity received (MT)	Qty not received (MT)	Amount (Rs. in Crore)
<b>West Bengal</b>						
1.	Tata Chemicals Ltd,(TCL)	MOP	21441.00	18492.60	2948.40	5.01
2.	Rashtriya Chemical Fertilizer Ltd., (RCF)	MOP	2609.70	2453.90	155.80	1.01
3.	IFFCO	NPK	32962.05	19724.25	13237.80	39.44
4.	Paradeep Phosphate Ltd., (PPL) Paradeep	DAP	2166.90	1851.60	315.30	1.40
		MOP	2615.80	2040.05	575.75	0.85
		NPK	2519.80	2435.50	84.30	0.10
5.	M/s India Potash Ltd (IPL)	DAP	8914.00	6707.10	2206.90	4.42
		MOP	17492.30	12841.70	4650.60	12.70
	Total		90721.55	66546.70	24174.85	64.93
<b>Bihar</b>						
1.	KRIBHCO, Hazira	Urea	1373.60	1151.40	222.20	0.12
2.	Indogulf, Jagdishpur	Urea	36543	24521.20	12021.80	6.24
3.	RCF	Urea	15284.80	13408.35	1876.45	1.87
		MOP	1321.80	767.20	554.60	1.13
4.	KSFL	Urea	18319.50	14611.85	3707.65	3.10
5.	Nagarjuna Fertilizer Chemicals Ltd.,	Urea	5144.40	3825.60	1318.80	0.32
6.	TCL	Urea	5185.70	4356.60	829.10	0.54
7.	IPL	DAP	6557.70	6526.10	31.60	0.10
		Urea	10461.80	10332.35	129.45	0.15

## Performance Audit of Fertilizer Subsidy

Sl.No	Name of Manufacturer	Product	Quantity despatched (MT)	Quantity received (MT)	Qty not received (MT)	Amount (Rs. in Crore)
8.	PPL	MOP	933.75	431.95	501.80	1.03
	Total		101126.05	79932.60	21193.45	14.60
<b>Madhya Pradesh</b>						
1	IPL	MOP	2957.30	2932.25	25.05	0.71
		DAP	91096.35	90944.10	152.25	
	Total		94053.65	93876.35	177.3	0.71
<b>Haryana</b>						
1	IPL	DAP	5376.65	5285.25	91.4	0.28
	Total		5376.65	5285.25	91.4	0.28
<b>Gujarat</b>						
1	KRIBHCO	Urea	4216	1636	2580	1.37
2	HINDALCO	DAP	214	0	214	0.66
3	IFFCO	Urea	33	0	33	0.07
4	GNVFC	NPK	10	0	10	0.03
	Total		4473	1636	2837	2.13
<b>Jharkhand</b>						
1	PPL	MOP	76	0	76	0.19
		NPK	74	0	74	0.30
	Total		150	0	150	0.49
	Grand Total		295900.90	247276.90	48624.00	83.14

## Annexe 9.1 - Gujarat

*(Para 9.5.2.2.2)*

### *High value sales without identification of purchasers*

Name of dealer	District	No. of cases of high value sales
Shree Sardar Bardoli Taluka Khedut Sahkari Kharid Vechan Sangh Limited, Bardoli	Surat	25
The Digas Seva Sahkari Mandli Limited, Digas	Surat	12
The Kamrej Vibhag Co-operative Fruit and Vegetable Growers Society Limited, Kamrej Char Rasta	Surat	12
Chikhali Dungar Vibhag Seva Sahkari Mandli , Chikhali Dungar	Surat	7
Khoj Vibhag Seva Sahkari Mandli Limited	Surat	16
Parth Agro Centre, Lakhod (Bhuj)	Kachchh	15
M/s Madhapar S.S.M., Bhuj	Kachchh	13
Agri Business Centre, Naranpar(Bhuj)	Kachchh	19
Desalpar Seva Sahkari Mandali Ltd., Desalpar (Bhuj)	Kachchh	7
<b>Total</b>		<b>126</b>

## Annexe 9.2 – Himachal Pradesh

(Para 9.7.2.4.2)

### Unverifiable sales in Kalpa block, Kinnaur District

Sr. No.	Name of the sub-dealers	No. & date of Cash Memo issued by 1 <sup>st</sup> sale point of HIMFED at Shongtong		Quantity of fertiliser sold (in bags)		Subsidy involved			
				Kind	Qty.	State Govt.		GOI	
						Basic rate per bag	Amount Rs.	Rate per bag	Amount Rs.
1.	M/s KCHC, Kalpa (M/s Krish Custum Hiring centre)	74795	19/04/2007	Urea	25	10	250	704	17,600
		74770	03/04/2007	NPK 12:32:16	2	25	50	284	568
		74793	17/04/2007	NPK 15:15:15	27	25	675	160	4,320
		74796	19/04/2007	-do-	10	25	250	160	1,600
		74769	03/04/2007	MOP	6	-	-	298	1,788
		74768	03/04/2007	SSP	6	-	-	48	288
		74792	17/04/2007	-do-	18	-	-	48	864
		74521	23/02/2007	CAN	15	--	-	-	-
		74520	23/02/2007	MOP	23	-	-	298	6,854
		74519	23/02/2007	SSP	50	-	-	48	2,640
				<b>Total:</b>			<b>182</b>		<b>1,225</b>
2.	M/s Kavita Agro Chemical, Sangla	26600	29/01/2009	CAN	100	-	-	-	-
		32153	30/01/2009	CAN	50	-	-	-	-
		32154	30/01/2009	Urea	100	10	1,000	704	70,400
		32177	04/03/2009	-do-	300	10	3,000	704	2,11,200
		32191	20/03/2009	NPK 10:26:26	164	25	4,100	1590	2,60,760
		32152	30/01/2009	NPK 15:15:15	40	25	1,000	1015	40,600
		32157	30/01/2009	NPK 15:15:15	100	25	2,500	1015	1,01,500
		32189	20/03/2009	NPK	293	25	7,325	1015	2,97,395

## Performance Audit of Fertilizer Subsidy

Sr. No.	Name of the sub-dealers	No. & date of Cash Memo issued by 1 <sup>st</sup> sale point of HIMFED at Shongtong		Quantity of fertiliser sold (in bags)		Subsidy involved			
						Kind	Qty.	State Govt.	
				Basic rate per bag	Amount Rs.			Rate per bag	Amount Rs.
				15:15:15					
		32151	30/01/2009	NPK 12:32:16	100	25	2,500	1660	<b>1,66,000</b>
		<b>Total:</b>			<b>1247</b>		<b>21,425</b>		11,47,855
3.	M/s Ajit Agro Chemical, Reckong Peo	32187	20/03/2009	Urea	267	10	2,670	704	<b>1,87,968</b>
		10853	17/04/2008	NPK 10:26:26	170	25	4,250	1590	<b>2,70,300</b>
		10856	21/04/2008	NPK 10:26:26	139	25	3,475	1590	<b>2,21,010</b>
		32184	19/03/2009	NPK 10:26:26	300	25	7,500	1590	<b>4,77,000</b>
		32182	20/03/2009	NPK 15:15:15	500	25	12,500	1015	<b>5,07,500</b>
		<b>Total:</b>			<b>1376</b>		<b>30,395</b>		16,63,778
4.	The Telangi Fruit Processing & Marketing Sabha Ltd	026559	27/11/2008	NPK 10:26:26	70	25	1,750	1590	<b>1,11,300</b>
		Grand Total			2875		54,795		29,59,455

**Note:** One bag of fertiliser has 50 Kgs and total quantity of 2875 bags worked out to 143.75 MTs and total subsidy of Rs 30.14 lakh (Rs 29.59 lakh + Rs 0.55 lakh).

## Annexe 9.3

(Para 9.13.2.4)

### Supply of fertilizers not verified by the ADOs

#### District- I Amravati

Names of the Fertilizer company	Grade	Month of supply	Statement of invoices received by ADO	Quantity (in M.T.)
Vasant Fertilizer	S.S.P.	12/08	13.1.09	600
B.E.C.	S.S.P.	12/08	12.1.09	352
		03/09	13.4.09	517
Deepak Fertilizers	23 :23 :0	02/09	16.3.09	13.00
Deepak Fertilizers	MOP	12/08	13.1.09	755
GSFC	DAP	12/08	28.1.09	823
GSFC	20 :20 :13	01/09	11.2.09	580
Coromandal	DAP	12/08	19.1.09	284
Hindalco	MAP	01/09	09.3.09	831.400
		11/08	23.12.08	818.40
IPL	MOP	08/08	06.10.08	189.450
		11/08	28.01.09	472
		12/08	28.01.09	1083
IFFCO	DAP	10/08	06.12.08	2394.400
		12/08	16.02.09	2523.75
IFFCO	10 :26 :26	01/09	16.02.09	1402.15
RCF	15 :15 :15	02/09	05.03.09	1250
<b>District- II Latur</b>				
Arti fertilizers	S.S.P.	3/06	20.4.06	114
Godawari.	10 :26 :26	5/06	5.7.06	62
Arti fertilizers	SSP	6/06	18.7.06	1857

## Performance Audit of Fertilizer Subsidy

Names of the Fertilizer company	Grade	Month supply of	Statement of invoices received by ADO	Quantity (in M.T.)
Shiva	SSP	7/06	18.8.06	138
Hindalco	DAP	7/06	14.9.06	34
GSFC	DAP	7/06	8.11.06	393.350
Rama phosphate	SSP	8/06	1.11.06	12
Hindalco	DAP	9/06	19.1.07	37
Deepak fertilizers	23 :23 :0	11/06	14.12.06	45
Shiva	SSP	12/06	19.1.07	52
Arti fertilizers	SSP	12/06	2.2.07	46
Deepak Fertilizer	23 :23 :0	1/07	12.2.07	32
Arti fertilizers	SSP	1/07	28.2.07	161
Liberty	SSP	1/07	2.3.07	80
Liberty	SSP	1/07	16.3.07	100
RCF	15 :15 :15	2/07	7.3.07	460.75
Liberty	SSP	2/07	16.3.07	151
Balaji Fertilizer	SSP	2/07	16.3.07	9
IFFCO	12 :32 :16	2/07	22.3.07	55
RKR	SSP	2/07	5.4.07	349
Rama phosphate	SSP	3/07	20.4.07	23
RKR	SSP	3/07	20.4.07	134
Deepak Fertilizer	MOP	8/07	23.4.07	16
IFFCO	10 :26 :26	3/07	23.4.07	35
Arti fertilizers	SSP	3/07	9.5.07	16
GSFC	20 :20 :0	3/07	17.5.07	959
Vasant	SSP	4/07	28.5.07	9

## Performance Audit of Fertilizer Subsidy

Names of the Fertilizer company	Grade	Month of supply	Statement of invoices received by ADO	Quantity (in M.T.)
Shiva	SSP	4/07	22.5.07	27
RKR	SSP	4/07	22.5.07	232
ZIL	DAP	1/09	21.3.09	1549.950
ZIL	MOP	2/09	25.5.09	50
ZIL	DAP	3/09	25.5.09	360.350
ZIL	DAP	3/09	25.5.09	1378.350
ZIL	MOP	3/09	25.5.09	1171.250
ZIL	12 :32 :16	3/09	25.5.09	354

### District- III Pune

Name of the Fertilizer companies	Grade	Month/ year of the invoices	Statement of invoices received	Quantity in M.T.
Bharat Fertilizer	SSP	12/06	27.12.06	20
Arti Fertilizer	SSP	4/06	29.6.06	362
RCF	SSP	12/06	10.1.07	231
Zuari	19x19x19	6/07	29.9.07	2000.250
		8/07	29.9.07	5
		10/07	7.12.07	168
		12/07	24.1.08	342.150
	DAP	10/07	7.12.07	1717.500
	12x32x16	7/08	29.9.07	1346.600
	MOP	3/08	7.4.08	613
		6/07	17.7.07	28
	10x26x26	9/07	10.10.07	1641.5
		10/07	22.11.07	51.650



## Performance Audit of Fertilizer Subsidy

Name of the Fertilizer companies	Grade	Month/ year of the invoices	Statement of invoices received	Quantity in M.T.
		1/08	25.2.08	<b>1505.280</b>
<b>HINDALCO</b>	DAP	8/07	10.10.07	<b>135</b>
		11/07	28.12.07	<b>205</b>
		12/07	7.12.08	<b>691</b>
		2/08	15.4.08	<b>585</b>
<b>IPL</b>	MOP	1/08	26.2.08	<b>274</b>
<b>Zuari</b>	12x32x16	3/09	18.7.09	<b>1458</b>
	DAP	2/09	18.7.09	<b>1353</b>
		3/09	18.7.09	<b>1541.400</b>
	MOP	1/09	20.3.09	<b>412.700</b>
		2/09	18.7.09	<b>1700</b>
		3/09	18.7.09	<b>2552</b>
<b>RCF</b>	MOP	3/09	8.4.09	<b>45</b>
<b>GFCL</b>	12x32x16	12/08	19.1.09	<b>21</b>
<b>IPL</b>	DAP	9/08	19.9.08	<b>118.150</b>
<b>IPL</b>	DAP	11/08	18.12.08	<b>131</b>
<b>Liberty Phosphate</b>	SSP	3/09	18.12.08	<b>1339</b>
<b>GSFC</b>	<b>12x32x16</b>	<b>12/08</b>	<b>20.1.09</b>	<b>141</b>

### District- IV Osmanabad

Name of the Fertilizer companies	Grade	Month/ year of the invoices	Statement of invoices received	Quantity in M.T.
<b>Iffco</b>	DAP	2/07	22.02.07	<b>50</b>
	10:26:26	2/07	20.03.07	<b>179</b>
	12:32:16	2/07	20.03.07	<b>107</b>
	12:32:16	3/07	19.04.07 19.04.07	<b>10</b>
	10:26:26	3/07	19.04.07	<b>63</b>

## Performance Audit of Fertilizer Subsidy

Name of the Fertilizer companies	Grade	Month/ year of invoices	Statement of invoices received	Quantity in M.T.
	DAP	3/07	30.05.07	23
	DAP	3/07		10
<b>Coromandal</b>	10:26:26	12/06	23.01.07 23.01.07	<b>64.500</b>
	10:26:26	10/06	20.01.07 21.05.07	<b>60</b>
	10:26:26	1/07	21.05.07 27.12.07	<b>10</b>
	10:26:26	2/07	07.12.07	<b>20</b>
	10:26:26	3/07		<b>140</b>
	DAP	10/07		<b>10</b>
	10:26:26	11/07		<b>20</b>
<b>Gujarat Fertilizer</b>	DAP	8/06	14.11.06 20.12.06	<b>19</b>
	DAP	10/06	19.04.07	<b>287</b>
	DAP	3/07		<b>247</b>
<b>Deepak</b>	MOP	10/06	17.11.06 17.11.06	<b>42</b>
	10:26:26	11/06		<b>10</b>
<b>RKR</b>	SSP	10/06	14.11.06 01.03.07	<b>10</b>
		1/07	10.04.07	<b>191</b>
		2/07		<b>206</b>
<b>Shiva</b>	SSP	5/06	07.07.06 02.01.07	<b>27</b>
		11/06	21.02.07 20.03.07	<b>9</b>
		1/07	03.05.07	<b>35</b>
		2/07		<b>156</b>
		3/07		<b>197</b>
<b>Arti</b>	SSP	6/06	02.09.06 03.03.07	<b>9</b>
		1/07	22.03.07 02.01.08	<b>31</b>
		2/07		<b>16</b>
		10/07		<b>16</b>

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## Annexe 9.4

(Para 9.13.2.5)

Sr. No,	Name of suppliers/ Wholesalers	Grade/ manufacturer of fertilizers	Invoice No./ Date	Short supply (in MT)	Name of dealers to whom supply was made	Remarks
1.	Santosh Agro Agencies, Pune	SSP(P)/ Deepak Fertilizers	08-3204/ 24.1.09	3	M/s C.N.Batewara, Urali Kanchan, Tal-Haveli, Dist;- Pune	Entry was not found in the stock book of the dealer.
2.	Rama Krishi Rasayan, Pune	SSP (Granulated)	SO476/0020/ 22.5.08	3	M/s Shri Krushi Seva Kendra, Kadegaon, Dist.- Sangli	Entry was not found in the stock book of the dealer.
3.	DMO, Osmanabad	DAP/IPL	416/31.5.08	6	M/s Sai Krushi Seva Kendra, Tuljapur	Entry was not found in the stock book of the dealer.
		Urea/Kribhco	986/30.9.08	85		
		10x26x26/ IFFCO	986/30.9.08	5		
		Urea(GNVFC)	986/30.9.08	10		
4.	Uma Traders Nanded	SSP(G)/ Shiva	5008Y-283 17.6.08	10		
5.	M/s Krishi Vastu Bhandar, Osmanabad	MOP/ IPL	11863/ 19.10.08	2		
6.	M/sLaxmichand, Krishi Seva Kendra, O'bad	MOP(ZIL)	5917/4.6.08	2		
7.	Zuari Industries Limited, Goa	Urea (JK)	271012796, 271012797& 271012798 Dt.13.11.08	10	Ashok Krishi Seva Kendra, Nalegaon, Taluka- Chakur, Dist.- Latur	Out of 30 MT, only 20MT urea had been taken in the stock book.
8.	DMO, Sangali	10x26x26/ Iffco	381/ 10.7.08	30	M/s Narsingh Fertilizer & Chemicals Sangali	Entry had not been found in the stock book of the dealer.
		10x26x26/ Iffco	764/ 20.10.08	20		
9.	RCF	Urea	1208000332/7. 4.08	20	M/s Parsewar& Company, Sangli	Entry had not been found in the stock book of the dealer.
			1028000025/7. 4.08	20		
			1028000333/7. 4.08	20		
			1028000369/1 0.4.08	20		

## Performance Audit of Fertilizer Subsidy

Sr. No,	Name of suppliers/ Wholesalers	Grade/ manufacturer of fertilizers	Invoice No./ Date	Short supply (in MT)	Name of dealers to whom supply was made	Remarks
			1028000368/1 0.4.08	20		
			1028000430 /23.4.08	10		
			1028000858/2 9.5.08	20		
			1208004274/2 4.9.08	300		
			1208004369/2 5.9.08	300		
			1208004487/3 0.9.08	200		
		15:15:15	1208007342/2. 2.09	10		
10.	DMO, Sangali	MOP/ ZIL	26267/ 27.5.08	175	M/s Parsewar & Company, Sangli	Entry had not been found in the stock book of the dealer.
11.	GSFC	DAP	27164/ 9.4.08	4	M/s Raj Fertilizer & Chemicals, Sangali	Out of 140 MT, entry of only 136 MT had been taken in the stock book.
				1307		

## Annexe 9.5

*(Para 9.13.2.6)*

*(Quantity in no.of bags)*

Sr. No.	Name of the Dealers	Grade of fertilizers	Closing balance as on 31.3.09	Opening balance as on 1.4.09	Short / excess
1.	Dattaraj Fertilizer & Company, Salora, Taluka- Bhor	Urea(Jk)	44	Nil	(-) 44
		18:18:10	40	Nil	(-) 40
2.	M/s Yoshodhan Krishi Seva Kendra, Ramanandnagar, Taluka- Palus	Urea	9	238	229
		DAP	11	8	(-) 3
		SSP(P)	21	19	(-) 2
		SSP(G)	0	10	(-) 10
3.	Shri Agro Agency, Tuljapur, Dist.- Osm'bad	Urea ( NFL )	17	1	(-)16
		Urea ( RCF )	73	257	184
		DAP (Coromandal)	9	Nil	(-) 9
		DAP ( ZIL )	89	77	(-) 12
		Urea ( ZIL )	85	1	(-) 84
		10x26x26 (ZIL )	9	Nil	(-)9
		10x26x26 (Coromandal)	11	Nil	(-)11
		12x32x16 (Iffco)	12	Nil	(-)12
		12x32x16 (Zil)	6	Nil	(-)6
		DAP ( IPL )	89	85	(-)4
		MOP ( IPL )	193	185	(-)8
		SSP(Powder) Basant	49	16	(-)33
		Urea (Iffco)	5	Nil	(-)5
		10x26x26 (Iffco)	7	Nil	(-) 7
		DAP (Iffco)	57	37	(-) 20
		15x15x15 (RCF)	8	6	(-) 2
		MAP(IPL)	78	65	(-) 13
		DAP(RCF)	7	Nil	(-) 7
Urea (Krubhco)	463	459	(-) 4		
4	Jagdamba Agro Agencies	MAP(IPL)	7	Nil	(-) 7
		10x26x26	2	Nil	(-) 2

## Performance Audit of Fertilizer Subsidy

Sr. No.	Name of the Dealers	Grade of fertilizers	Closing balance as on 31.3.09	Opening balance as on 1.4.09	Short / excess
		SSP(Power) Krishi Sanjivani	3	Nil	(-) 3
5.	Vasant Krushi Seva Kendra, Sastur, Tal- Lohara, Dist.- Osm'bad	DAP/IPL	115	NIL	(-)115
6.	M/s Ganesh Krushi Seva Kendra, Chapoli, Tal- Chakur, Dist.- Latur	UREA/RCF	5	NIL	(-) 5
		DAP/IFFCO	14	NIL	(-) 14
		DAP/ZIL	2	Nil	(-) 2
7.	M/s Shivkrupa Trading co., Nilanga, Dist.- Latur	SSP(P)/ RKR	95	54	(-) 41
		SSP(G)/ RKR	198	170	(-) 28
		<b>MOP/IPL</b>	<b>68</b>	<b>64</b>	<b>(-) 4</b>

## Annexe 9.6

(Para 9.17.2.7)

Statement showing shortage of fertilizer at Balikuda sales point of MARKFED

(Quantity in MT)

Product	Mfgr.	OB	Receipt	Total	Sale	CB to be	CB shown	Shortage	
Urea	IPL	00	41.00	41.00	35.5	5.5	1.25	4.25	
Urea	IFFCO	11.75	310.00	321.75	228.2	93.55	52.90	40.65	
MOP	IPL	00	136	136	80.30	55.70	52.15	3.55	
DAP	IFFCO	2.70	129.0	131.70	118.5 5	13.15	1.45	11.70	
20:20:0	IFFCO	00	52.0	52.0	38.65	13.35	7.95	5.40	
Total								<b>65.550</b>	
District	Buffer/Depot		Year of annual physical verification	Name of the product	Manufacturer	Qty. In Mt.	Remarks		
Balasore	Dahunda		2006-07	MOP	IFFCO	6.600	Shortage		
				DAP	IFFCO	1.550	Shortage		
				GAP28:28	CFL	6.850	Shortage		
				20:20:0	IFFCO	1.400	Shortage		
					DAP	PPL	60.000	Not accounted for in stock	
Balasore	Chandabali		2006-07	Urea	IFFCO	64.200	Shortage		
				MOP	IFFCO	12.100	Shortage		
				DAP	PPL	19.750	Shortage		
				20:20:0	PPL	7.200	Shortage		
				20:20:0	IFFCO	16.650	Shortage		
Jagatsinghpur	Raghunathpur		2006-07	28:28:0	CFL	0.05	Damaged		
				DAP		4.600	Damaged		
				10:26:26	IFFCO	0.550	Damaged		
Ganjam	Buguda		2006-07	MOP	IPL	10.550	Shortage		
				28:28:0	CFL	3.000	Shortage		
				10:26:26	IFFCO	7.900	Shortage		
				DAP	IPL	0.900	Shortage		
				DAP	PPL	0.700	Shortage		
				20:20:0	PPL	5.000	Shortage		
			Urea	NFCL	3.000	Shortage			
			Urea	IFFCO	161.00	Shortage			

## Annexe 9.7

(Para 9.19.2.2)

**Statement showing the variation between requirements and actual supply of major four fertilizers**

S. No.	Name of fertilizer	Particular	Kharif			Rabi		
			2006-07	2007-08	2008-09	2006-07	2007-08	2008-09
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Urea	(i) Requirement	500000	550000	560000	792000	1000000	1000000
		(ii) Actual supply		537011	545053	834072	829517	713363
		(iii) Variation (ii) minus (i) (Per centage of variation)		(-) 12989 (2%)	(-) 14947 (3%)	42072 (5%)	(-) 170483 (17%)	(-) 286637 (29%)
2.	DAP	(i) Requirement	260000	280000	260000	292000	350000	228000
		(ii) Actual supply		192402	313236	225984	253668	250768
		(iii) Variation (ii) minus (i) (Per centage of variation)		(-) 87598 (31%)	53236 (20%)	(-) 66016 (23%)	(-) 96332 (28%)	22768 (10%)
3.	SSP	(i) Requirement	125000	135000	135000	80000	110000	110000
		(ii) Actual supply		113088	131327	93850	61593	107268
		(iii) Variation (ii) minus (i) (Per centage of variation)		(-) 21912 (16%)	(-) 3673 (3%)	13850 (17%)	(-) 48407 (44%)	(-) 2732 (2%)
4.	MOP	(i) Requirement	7000	8000	15000	15000	15000	18000
		(ii) Actual supply		13811	16266	2338	9438	12966
		(iii) Variation (ii) minus (i) (Per centage of variation)		5811 (73%)	1266 (8%)	(-) 12662 (84%)	(-) 5562 (37%)	(-) 5034 (28%)



**Annexe 9.8**

*(Para 9.19.2.3)*

Statement showing details of short supply of fertilizers during the period from October 2007 to March 2009

*(Quantity in MT)*

Season	Month	Urea			DAP			SSP			MOP		
		Supply Plan	Actual supply	Short supply and its percentage	Supply Plan	Actual supply	Short supply and its percentage	Supply Plan	Actual supply	Short supply and its percentage	Supply Plan	Actual supply	Short supply and its percentage
1.	2.	3.	4.	5	6	7	8	9	10	11	12	13	14
Rabi 07-08	October 07	123300	143220	-	85129	126289	-	40000	32793	7207(18%)	3624	219	3405(94%)
	November 07	131370	135845	-	75755	70997	4758(6%)	25000	20533	4467(18%)	2068	551	1517(73%)
	December 07	156350	287262	-	25191	24732	459(2%)	3000	5177	-	3600	6098	-
	January 08	165152	157874	7278(4%)	10800	19171	-	11000	1694	9306(85%)	1300	893	407(31%)
	February 08	62337	60458	1879(3%)	12400	8573	3827(31%)	11000	1098	9902(90%)	1000	1587	-
	March 08	53082	44858	8224(15%)	7690	3906	3784(49%)	20000	298	19702(99%)	500	90	410(82%)
	<b>Total</b>	<b>691591</b>	<b>829517</b>		<b>216965</b>	<b>253668</b>		<b>110000</b>	<b>61593</b>		<b>12092</b>	<b>9438</b>	
Kharif 08	April 08	81050	81502	-	6100	9737	-	0	413	-	1500	96	1404(94%)
	May 08	90850	89471	1379(2%)	29500	11525	17975(61%)	24670	32221	-	1000	93	907(91%)
	June 08	80510	55751	24759(31%)	51900	45823	6077(12%)	71945	33241	38704(54%)	1500	1004	496(33%)
	July 08	97840	99610	-	72525	97916	-	51685	19502	32183(62%)	2600	8701	-

## Performance Audit of Fertilizer Subsidy

	August 08	123960	92600	31360(25%)	89400	68400	21000(23%)	77200	17697	59503(77%)	7500	1143	6357(85%)
	September 08	128373	126119	2254(2%)	77265	79835	-	81200	28253	52947(65%)	8500	5229	3271(38%)
	<b>Total</b>	<b>602583</b>	<b>545053</b>		<b>326690</b>	<b>313236</b>		<b>306700</b>	<b>131327</b>		<b>22600</b>	<b>16266</b>	
Rabi 08-09	October 08	129000	134753	-	114300	110341	3959(3%)	67700	32362	35338(52%)	7500	1863	5637(75%)
	November 08	98400	155244	-	90100	93604	-	54970	10668	44302(81%)	3400	731	2669(79%)
	December 08	185368	254234	-	27100	11747	15353(57%)	16910	12458	4452(26%)	6000	0	6000(100%)
	January 09	84900	104788	-	11400	24214	-	39460	19894	19566(50%)	2000	1987	13(1%)
	February 09	44580	31651	12929(29%)	12700	10862	1838(14%)	36270	13028	23242(64%)	1000	8285	-
	March 09	41970	32693	9277(22%)	17900	0	17900(100%)	34105	18858	15247(45%)	5000	100	4900(98%)
	<b>Total</b>	<b>584218</b>	<b>713363</b>		<b>273500</b>			<b>249415</b>	<b>107268</b>		<b>24900</b>	<b>12966</b>	

## Annexe 9.9

(Para 9.22.2.2)

Supply plan uploaded and actual supply in the test checked districts for nine months of year 2008-09

(Quantity in MT)

DAP		Aligarh	Barabanki	Bulandshahr	Gorakhpur	Lakhimpur Kheri	Moradabad	Varanasi
April 08 to December 08	Plan	41897	17006	43579	27470	12560	16018	26528
	Actual	55487	15824	46104	44291	2711	26736	63467
	P-A (Percentage)	(-)13590 (32)	(+)1182 (7)	(-)2525 (6)	(-)16821 (61)	(+)9849 (78)	(-)10718 (67)	(-)36939 (139)
Urea								
April 08 to December 08	Plan	82491	87049	93257	182196	155063	130147	46232
	Actual	101917	79692	81581	164349	45049	138393	80957
	P-A (Percentage)	(-) 19426 (24)	(+)7357 (8)	(+)11676 (13)	(+)17847 (10)	(+)110014 (71)	(-) 8246 (6)	(-) 34725 (75)
MOP								
April 08 to December 08	Plan	4874	5406	943	5113	2175	6552	4482
	Actual	20730	2708	7752	14790	0	3853	11591
	P-A (Percentage)	(-) 15856 (325)	(+)2698 (50)	(-) 6809 (722)	(-) 9677 (189)	(+)2175 (100)	(+)2699 (41)	(-) 7109 (159)
NPK								
April 08 to December 08	Plan	2330	28399	7706	15465	24686	46672	13087
	Actual	1261	23227	5902	34915	0	35521	32427
	P-A (Percentage)	(+)1069 (46)	(+)5172 (18)	(+)1804 (23)	(-) 19450 (126)	(+)24686 (100)	(+)11151 (24)	(-) 19340 (148)

## Annexe 9.10

(Para 9.22.2.2)

Consumption data of fertilizer nutrients in last three years for test checked districts

Name of the District	Consumption Data (In MT)			Gross cropped Area In Thousand hectare	Per hectare consumption of fertilizer to Gross cropped area In Kg
	N	P	K		
<b>2006-07</b>					
Aligarh	40898	22610	1484	583	<b>70:39:03</b>
Barabanki	57172	20090	5520	463	<b>123:43:12</b>
Bulandshahar	73147	17766	2910	409	<b>179:43:07</b>
Gorakhpur	47585	15862	4013	380	<b>125:42:11</b>
Lakhimpur Kheri	85902	21453	5388	728	<b>118:29:07</b>
Moradabad	85562	15464	7497	480	<b>178:32:16</b>
Varanasi	39949	16083	3986	136	<b>293:118:29</b>
<b>2007-08</b>					
Aligarh	52161	20592	3487	583	<b>90:35:06</b>
Barabanki	68507	15892	2425	463	<b>148:34:05</b>
Bulandshahar	66169	21351	2538	409	<b>162:52:06</b>
Gorakhpur	64080	15621	6073	380	<b>169:41:16</b>
Lakhimpur Kheri	86900	12718	4244	728	<b>119:17:06</b>
Moradabad	87708	13861	4324	480	<b>183:29:09</b>
Varanasi	40067	17851	4674	136	<b>294:131:34</b>
<b>2008-09</b>					
Aligarh	53233	21691	4968	583	<b>91:37:09</b>
Barabanki	70546	17001	3191	463	<b>152:37:07</b>
Bulandshahar	67802	22909	3472	409	<b>166:56:08</b>
Gorakhpur	65809	18020	8481	380	<b>173:47:22</b>
Lakhimpur Kheri	89891	15254	6067	728	<b>123:21:08</b>
Moradabad	90236	14549	5872	480	<b>188:30:12</b>
Varanasi	<b>40916</b>	<b>19847</b>	<b>6589</b>	<b>136</b>	<b>300:146:48</b>

## Annexe 9.11

(Para 9.22.2.2)

Consumption data of fertilizer nutrients in last three years for Bundelkhand districts

Name of the District	Consumption Data (In MT)			Gross cropped Area In Thousand hectare	Per hectare consumption of fertilizer to Gross cropped area In Kg
	N	P	K		
<b>2006-07</b>					
Jhansi	15915	10937	104	457	35:34:00
Lalitpur	7629	6237	90	364	21:17:00
Jalaun	20035	9634	154	406	49:24:00
Hamirpur	7928	4921	5	357	22:14:00
Mahoba	4706	4549	64	298	16:15:00
Banda	7093	3785	64	446	16:08:00
Chitrakoot	5644	2809	0	214	26:13:00
<b>2007-08</b>					
Jhansi	17406	8136	1591	457	38:18:03
Lalitpur	7961	5533	5392	364	15:15:03
Jalaun	18408	6960	1139	406	45:17:03
Hamirpur	5964	1924	921	357	17:05:03
Mahoba	3283	2163	1322	298	11:07:04
Banda	7988	3867	918	446	18:09:02
Chitrakoot	4029	3000	943	214	19:14:04
<b>2008-09</b>					
Jhansi	17511	8383	2091	457	38:18:05
Lalitpur	5629	5962	1308	364	15:16:04
Jalaun	18452	7171	1494	406	45:18:04
Hamirpur	5977	1958	1212	357	17:05:03
Mahoba	2386	2205	1728	298	11:07:06
Banda	8054	3882	1207	446	18:09:03
Chitrakoot	<b>4066</b>	<b>3050</b>	<b>1241</b>	<b>214</b>	<b>19:14:06</b>

## Annexe 9.12

(Para 9.24.2.2)

Sl. No	Name of Manufacturer	Product	Qty despatched (MT)	Qty received (MT)	Qty not received (MT)	Amount (Rs. in Crore)
1.	Tata Chemicals Ltd,(TCL)	MOP	21441.00	18492.60	2948.40	5.01
2.	Rashtriya Chemical Fertilizer Ltd., (RCF)	MOP	2609.70	2453.90	155.80	1.01
5.	IFFCO	NPK	32962.05	19724.25	13237.80	39.44
6.	Paradeep Phosphate Ltd., (PPL) Paradeep	DAP	2166.90	1851.60	315.30	1.40
		MOP	2615.80	2040.05	575.75	0.85
		NPK	2519.80	2435.50	84.30	0.10
7.	M/s India Potash Ltd (IPL)	DAP	8914.00	6707.10	2206.90	4.42
		MOP	17492.30	12841.70	4650.60	12.70
	<b>Total</b>		<b>90721.55</b>	<b>66546.70</b>	<b>24174.85</b>	<b>64.93</b>

## Annexe 9.13

(Para 9.24.2.5)

Statement showing sale of fertilizers to dealers in other districts

Name of Dealers	Dealer to whom sold	District to which diverted	Month of Sale	Product sold	Quantity (MT)
Sridharpur Co-operative Bank Limited, Memari, Bardhaman	D.K Bhagat, Bolepur	Birbhum	Aug-08	Urea	100
	D.K Bhagat, Bolepur	Birbhum	Aug-Sep-08	NPK*	115
	H.C. Paul, Pandua	Hooghly	Sep-08	NPK 10.26.26	10
	H.C. Paul, Pandua	Hooghly	Aug-08	DAP	5
	R.N Pati, Mogra	Hooghly	Sep-08	NPK*	20
	B Sirkar Pandua	Hooghly	Sep-08	NPK*	15
K.S RAY, Bhatar, Bardhaman	SK Amjad Ali, Khujuliapara	Birbhum	July-Aug-08	MOP	100
	SK Amjad Ali, Khujuliapara	Birbhum	July-Aug-08	Urea	200
	Bolepur KBSS Ltd, Bolepur	Birbhum	July-08	Urea	120
	SK Amjad Ali, Khujuliapara	Birbhum	July-2008	NPK 10.26.26	100
Bardhaman Central Co-operative Agricultural Products Marketing Society Limited, Memari, Bardhaman	Sati Nath Sarkar, Pandua	Hooghly	Dec-2008	NPK 10.26.26	10
	Sati Nath Sarkar, Pandua	Hooghly	June-2008	NPK 15.15.15	15
	Sati Nath Sarkar, Pandua	Hooghly	Oct-Sep-08	Urea	30
	Sati Nath Sarkar, Pandua	Hooghly	April-June-08	MOP	50
	Sati Nath Sarkar, Pandua	Hooghly	April-08	NPK 20.20.13	10
	Sati Nath Sarkar, Pandua	Hooghly	Aug-08	TSP	10
	Sati Nath Sarkar, Pandua	Hooghly	Aug-08	DAP	5
	Biswajit Paul, Sikta	Hooghly	Aug- Dec-2008	NPK 10.26.26	24
	Biswajit Paul, Sikta	Hooghly	Sep-08	NPK 15.15.15	10
	Biswajit Paul, Sikta	Hooghly	Aug-08	MOP	1
<b>Total Quantity</b>					950

(Source: Sale Registers of dealers)

\* Composition of nitrogen (N), phosphate (P) and potash (K) was not mentioned in the sales statement