

***Appendix- 1.1***  
***(Referred to in paragraph 1.8)***  
***List of planned units***

Sl. No.	Name of the Department	Name of the Unit	Cat.
1	<b>Commercial Tax</b>	ACCT-I, DIV-I,Raipur	A
2		ACCT-III, DIV-I,Raipur	A
3		CTO Circle-I,Raipur	A
4		ACCT-IV, DIV-I,Raipur	A
5		ACCT-V, DIV-II,Raipur	A
6		ACCT-VI, DIV-II,Raipur	A
7		CTO Circle-IX,Raipur	A
8		ACCT-VII, DIV-II,Raipur	A
9		ACCT-II, Durg	
10		ACCT(I),Div-I,Bilaspur	A
11		CTO Circle-I,Bilaspur	A
12		CTO Circle-II,Bilaspur	A
13		CTO Korba	A
14		ACCT Korba	A
15		ACCT Raigarh	A
16		CTO Circle-I,Raigarh	A
17		ACCT Rajnandgaon	A
18		CTO Ambikapur	A
19		ACCT Jagdalpur	A
20		CTO Janjgir Champa	A
21	<b>Forest</b>	DFO, Rajnandgaon	A
22		DFO, Khairagarh	A
23		DFO, North Sarguja, Ambikapur	A
24		DFO, South Sarguja, Ambikapur	A
25		DFO, Manendergarh	A
26		DFO Dharamjaigarh	A
27		DFO, Katghora	A
28		DFO, Bilaspur	A
29		DFO, Dhamtari	A

30	<b>Commercial Tax (Excise)</b>	DFO, Mahasmund	A
31		DFO, Dantewara	A
32		DFO, Korba	A
33		DFO, Sukma	A
34		Director, Kangerghati Nation Sanctuary, Jagdalpur	B
35		CEO, Aushadhiya Padap Board, Chhattisgarh, Raipur	B
36		DFO Social Forestry Raipur	B
37		CF, Raipur	T
38		DFO Working Plan sarguja	T
39		AC Raipur	A
40	<b>Mineral Resource</b>	AC Durg	A
41		AC Bilaspur	A
42		AC Janjgir	A
43		AC Raigarh	A
44		DEO, Dhamtari	A
45		DEO, Jashpur	A
46		MO Janjgir	A
47		MO Raigarh	A
48		MO Raipur	A
49		MO Rajnandgaon	A
50	<b>Commercial Tax (Registration)</b>	MO Dantewada	A
51		DMO Durg	A
52		DMO Baikunthpur/Koria	B
53		DMO Dhamtari	B
54		DMO Kawardha	B
55		Sub Registrar, Raipur	A
56		Sub Registrar, Durg	A
57		Sub Registrar, Bilaspur	A
58		SR Baloda Bazaar	B
59		SR Mahasamund	B
60		SR Kawardha	B
61		SR Patan	B

62	<b>Transport</b>	SR Ambikapur	B
63		SR Mungeli	B
64		SR Arang	B
65		SR Rajnandgaon	B
66		SR Korba	B
67		SR Champa	B
68		SR Jangjir	B
69		SR Raigarh	B
70		SR Dhamtari	B
71		SR Simga	T
72		SR Gunderdehi	T
73		District Registrar Durg	T
74		SR Bhatapara	T
75		SR Bilha	T
76		District Registrar Raigarh	T
77		District Registrar Raipur	T
78		SR Abhanpur	T
79		Inspector General of Registrar cum Stamp Superintendent, Raipur	T
80	<b>Land Revenue</b>	RTO Ambikapur	A
81		RTO, Raipur	A
82		RTO, Bilaspur	A
83		DTO, Raigarh	A
84		ARTO Rajnandgaon	A
85		Transport Comissioner Chhattisgarh, Raipur	B
86		DTO, Jashpur	B
87		DTO Baikunthpur	B
88		DTO, Dantewada	B
89		Collector Raipur	B
90		Collector Janjgir	B
91		Collector Durg	B
92		Collector Korba	B
93		Collector Sarguja	B
94		Collector Dantewada	B

95	Tahsildar Bilaspur	B
96	Tahsildar Janjgir	B
97	Tahsildar Sarangarh	B
98	Tahsildar Raigarh	B
99	Tahsildar Baloda Bazar	B
100	Tahsildar Ambikapur	B
101	Tahsildar Rajnandgaon	B
102	Tahsildar Raipur	B
103	Tahsildar Masturi	T
104	Tahsildar Pendra Road	T
105	Tahsildar Lormi	T
106	Tahsildar Shakti	T
107	Tahsildar Malkharoda	T
108	Tahsildar Pali	T
109	Tahsildar Kasdol	T
110	Tahsildar Kunkuri	T
111	Tahsildar Rajim	T
112	Tahsildar Mohla	T
113	Tahsildar Arang	T
114	Tahsildar Abhanpur	T
115	Tahsildar Tilda	T
116	Tahsildar Pallari	T
117	Tahsildar Patan	T
118	Tahsildar Baghbahara	T
119	Tahsildar Ramanujganj	T
120	Tahsildar Akaltara	T

**List of Units audited outside the Plan**

Sl. No.	Name of the Department	Name of the Unit	Cat
1	Commercial Tax	CTO, Circle-3, Raipur	A
2		CTO, Circle-2, Raipur	A
3		CTO, Circle-5, Raipur	A
4		CTO-II, Jagdalpur	A
5	Forest	DFO, Jashpur	A

6		DFO (Research & Ext), Bilaspur	B
7		DFO, Raipur	A
8		DFO, Narayanpur	A
9	<b>Commercial Tax (Registration)</b>	SR, Kanker	B
10		SR, Jagdalpur	B
11	<b>Commercial Tax (Excise)</b>	Excise Commissioner (Exp), Raipur	T

**List of units which were not audited as per Plan**

Sl. No.	Name of the Department	Name of the Unit	Cat
1	<b>Commercial Tax (Excise)</b>	AC, Raipur	A
2		AC, Bilaspur	
3		DEO, Jashpur	
4	<b>Mineral Resource</b>	MO, Raigarh	B
5		DMO, Koria	
6	<b>Land Revenue</b>	Collector, Raipur	B
7		Tahsildar, Janjgir	
8		Tahsildar, Abhanpur	T
9		Tahsildar, Bagbahara	

**Appendix-2.1**  
**(Referred to in paragraph 2.4)**

(₹ in lakh)

Sl. No.	Name of Unit	Commodity	Assessment year (Month & Year of assessment)	Schedule no./ Part no./ item no.	Turnover of Net Sales	Rate of tax leviable/ levied	Non/ short levy of tax	Nature of Observations
1	CTO-5, Raipur	Toast	2008-09 (Dec. 2011)	II/IV/1	19.44	12.5/0	2.43	The AO did not levy tax treating toast as tax free goods.
After we pointed this out in audit (March 2012), the Government stated (October 2014) that demand notice of ₹ 3.71 lakh has been issued. Report on recovery is awaited (December 2014).								
2	CTO-4, Raipur	Sprinkler System	2006-07 (May 2010)	II/IV/1	9.24	12.5/4	0.79	The AO levied tax at the rate of four <i>per cent</i> .
After we pointed this out (May 2014), the Government stated (October 2014) that demand notice of ₹ 0.70 lakh has been issued. Report on recovery is awaited. (December 2014)								
3	CTO-I, Raigarh	Waste paper	2007-08 (Mar 2011),	II/IV/1	27.65	12.5/4	2.35	The AO levied tax on waste paper at the rate of four <i>per cent</i> instead of 12.5 <i>per cent</i> .
	CTO-2, Raipur		2008-09 (Aug 2012)	II/IV/1	137.21	12.5/4	11.66	
After we pointed this out (May 2014), the Government stated (October 2014) that action was being taken under Section 22 (1). In another case the Government replied that demand notice of ₹ 2.46 lakh has been issued. Report on recovery is awaited (December 2014).								
4	CTO-9, Raipur	Electrical Panel	2008-09 (Jun 2012)	II/IV/1	213.03	12.5/4	18.11	The AO levied tax on control panel at the rate of four <i>per cent</i> treating the goods as capital goods.
After we pointed this out (May 2014), the Government stated (October 2014) that demand notice of ₹ 18.83 lakh has been issued. Report on recovery is awaited (December 2014).								
5	CTO-2 Raipur	Direct To Home (DTH)	2007-08 (Aug 2011), 2007-08 (Jun 2011), 2006-07 (Jun 2011)	II/IV/1	210.37	12.5/4	17.88	The AO levied tax at the rate of four <i>per cent</i> treating it as IT product.
	CTO-I, Korba		2007-08 (Jun 2011)		7.29	12.5/4	0.62	The AO levied tax at the rate of four <i>per cent</i> .
	CTO-2 Raipur		2008-09 (Apr 2012)		127.64	12.5/4	10.85	The AO levied tax at the rate of four <i>per cent</i> treating it as wireless system.
After we pointed this out (May 2014), the Government stated (October 2014) that the cases would be re- opened under Section 22 (1) for re-assessment.								
6	AC, Korba	PSC Sleeper, Railway clip	2007-08 (Dec 2010 and Apr 2011)	II/IV/1	237.85	12.5/4	20.22	The AO levied tax at the rate of four <i>per cent</i> .
After we pointed this out (May 2014), the Government stated (October 2014) that the case had been re-opened under Section 22(1) and demand notice of ₹ 19.11 lakh had been issued. Report on recovery is awaited (December 2014).								

7	ACCT-V, Div.-II, Raipur	Carbon credit	2008-09 (Aug 2012)	II/IV/5	141.71	4/0	5.67	The AO did not levy tax on sale of Carbon Credit. As Carbon Credit is intangible goods, tax at the rate of four <i>per cent</i> was leviable.  After we pointed this out (October 2013), the Government stated (October 2014) that the case would be re- opened under Section 22 (1) re-assessment.
8	CTO-2, Raipur	Computer Speaker	2008-09 (May 2012)	II/IV/1	13.20	12.5/4	1.12	The AO levied tax at the rate of four <i>per cent</i> .  After we pointed this out (May 2014), the Government stated (October 2014) that the case would be re-opened under Section 22(1) and demand notice of ₹ 2.33 lakh had been issued. Report on recovery is awaited (December 2014).
9	AC (T.L.Dhruw), Raipur	Shrikhand	2007-08 (May 2011) 2008-09 (Mar 2012)	II/IV/1	22.65	12.5/4	1.93	The AO levied tax at the rate of four <i>per cent</i> .  After we pointed this out (May 2014), the Government stated (October 2014) that the cases would be re- opened under Section 22 (1) re-assessment.
10	AC (T.L.Dhruw), Raipur	Torch	2007-08 (Aug 2011)	II/IV/1	13.28	12.5/4	1.13	The AO levied tax at the rate of four <i>per cent</i> .  After we pointed this out (May 2014), the Government stated (October 2014) that the case would be re- opened under Section 22 (1) for re-assessment.
11	ACCT, Raipur, Div-I	Copper Tube of Air- conditioner	2008-09 (Jan 2012)	II/IV/1	17.68	12.5/4	1.50	The AO levied tax at the rate of four <i>per cent</i> treating as all kind of pipe although it is the part of air conditioner.  After we pointed this out (May 2014), the Government stated (October 2014) that the case would be re- opened under Section 22 (1) for re-assessment.
12	AC, Raipur (K.K.Arya)	Spring Leaf	2007-08 (Jul 2011)	II/IV/1	211.13	12.5/4	17.95	The AO levied tax at the rate of four <i>per cent</i> .  After we pointed this out (May 2014), the Government stated (October 2014) that the case would be re- opened under Section 22 (1) for re-assessment.
13	CTO-5, Raipur	Battery Operated Vehicles	2007-08 (Aug 2011)	II/IV/1	29.11	12.5/4	2.47	The AO levied tax at the rate of four <i>per cent</i> .  After we pointed this out (May 2014), the Government stated (October 2014) that the case would be re- opened under Section 22 (1) for re-assessment.
14	CTO-2, Bilaspur	Cement Pipe	2006-07 (Jun 2010) 2007-08 (Aug 2010, Dec 2010), 2008-09 (Dec 2011)	II/IV/1	49.52	12.5/4	4.21	The AO levied tax at the rate of four <i>per cent</i> .  After we pointed this out (May 2014), the Government stated (October 2014) that the cases would be re-opened under Section 22 (1) for re-assessment.
15	CTO-2, Bilaspur	Conveyer Roller and pulley	2007-08 (Aug 2011)	II/IV/1	106.67	12.5/4	9.07	The AO levied tax at the rate of four <i>per cent</i> .

After we pointed this out (May 2014), the Government stated (October 2014) that the case would be re- opened under Section 22 (1) for re-assessment.

16	ACCT-IV, Raipur	Sprinkler pipe	2009-10 (Apr 2012)	II/II/86	761.81	4/0	30.47	The AOs did not levy tax treating sprinkler pipe as tax free goods.
	CTO-5, Raipur		2008-09 (May 2012)	II/II/86	102.34	4/0	3.94	

After we pointed this out (May 2014), the Government stated (October 2014) that the cases would be re- opened under Section 22 (1) for re-assessment.

<b>Total</b>				<b>2,458.82</b>			<b>164.37</b>	
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***Appendix 2.2***  
***(Referred to in paragraph 2.7.11.2)***

Sl. No.	Commodity	Schedule no./Part no./item no.	Purchase amount	Rate of tax leviable/ levied	Tax to be levied	Tax levied	Tax not levied
1	Machinery	II/54	479.62	1/NA	4.80	5.20	4.44
2	Air Conditioner	II/35	73.78	1/NA	0.74		
3	Sand	II/29	71.88	1/NA	0.72		
4	Bricks	II/27(b)	19.75	1/NA	0.20		
5	Packing Material	III/1	216.57	1/NA	2.16		
6	Other items	III/1	96.65	1/NA	0.97		
7	Doors & Windows	III/1	5.30	1/NA	0.05		
<b>Total</b>			<b>963.55</b>		<b>9.64</b>	<b>5.20</b>	<b>4.44</b>

**Appendix 2.3**  
**(Referred to in paragraph 2.7.11.3)**

(₹ in lakh)

Sl. No.	Name of Unit	Commodity	Assessment year (Month & Year of assessment)	Schedule no./Part no./item no.	Purchase value	Rate of tax levi- able/ levied	Non levy of tax	Nature of Observation
1	ACCT, Raigarh	Fly ash bricks	2006-07, 2007-08 and 2009-10 (Dec 2009, February 2011 and January 2012)	II/27(a)	71.64	5/0	3.58	The AO did not levy entry tax treating it as tax free goods.
2	ACCT II, Durg (Shri P.S.Vind- yaraj)	Cable	2007-08 (Jan 2011)	II/53	43.87	1/0	0.44	The AO did not levy entry tax treating it as Schedule III goods.
During the exit conference, the Government stated (September 2014) that the cases (Sl. 1 & 2) were reopened under Section 22(1) and demand notices have been issued.								
3	CTO, Ambika- pur	DI pipes	2007-08 (Aug 2011)	II/3	10.33	1.5/0	0.16	The AO did not levy entry tax treating it as tax paid and tax free goods.
4	CTO, Ambika- pur	Glass	2006-07 to 2008-09 (between May 2010 and May 2012)	II/42	98.54	0.5/0	0.49	The AO did not issue assessment order for entry tax case treating it as tax paid/ tax free goods.
5	CTO-2, Durg	Iron & Steel scrap	2008-09 (Jul 2012)	By notifi- cation No. 33 dated 13.04.20 00	218.29	1.5/0	3.27	The AO did not levy entry tax treating it as goods purchased from local area
6	ACCT-I, Div.2, Raipur (T R Dhurwe)	Torch	2008-09 (Jun 2013)	II/53	230.52	1/0	2.31	The AO did not levy entry tax treating it as schedule III goods
7	CTO-2, Durg	Machinery	2008-09 (May 2012)	54	102.95	1/0	1.03	The AO did not levy entry tax treating it as tax paid goods.
8	CTO-2, Durg	Car accessories /Sun control film	2008-09 (Jul 2012)	37	114.11	1/0	1.14	The AO did not levy entry tax treating it as Schedule III goods.

9	ACCT, Raigarh	Chocolate/Confectionary	2009-10 (Nov 2013)	56	4.29	1/0	0.04	The AO did not levy entry tax treating it as tax paid and tax free goods.
10	ACCT, Raigarh	Chemical	2008-09 (Jun 2013)	55	2.19	1/0	0.02	The AO did not levy entry tax treating it as tax paid and tax free goods.
11	CTO, Ambikapur	JCB Machine	2007-08 (Aug 2011)	II/54	18.25	1/0	0.18	The AO treated the total purchase during the period as 'Nil' and did not levy entry tax.
12	DC (Hqr), Div.1, Raipur	Auxiliary equipment, truck, JCB	2008-09 (Jun 2012)	II/54	50.84	1/0	0.51	The AO did not levy entry tax treating it as tax paid and tax free goods.
During the exit conference, the Government stated (September 2014) that action is being taken.								
13	ACCT, Korba	Iron and Steel	2006-07 and 2007-08 (December 2009 and November 2010)	As per notification No. 33 dated 13.04.2000	603.51	1.5/1	3.02	The dealer purchased iron and steel of from outside the State and consumed it in the manufacture of machineries. The AO levied tax at the rate of one <i>per cent</i> . As the manufactured goods were not covered under the categories of iron and steel, defined under the CST Act, entry tax at the rate of 1.5 <i>per cent</i> was leviable.
During the exit conference, the Government stated (September 2014) that the cases involved have been reopened and additional demand for objected amount has been raised except in Sharda Engineering's 2007-08 case wherein the amount objected was ₹ 1.98 lakh and demand has been raised for ₹ 0.86 lakh. The amount for which additional demand was raised has been deposited by Sharda Engineering.								
14	CTO-V, Raipur	Mouth Freshner (Pass-pass)	2010-11 (Aug 2013)	II/22(a)	50.64	7.5/0	3.80	The AO did not levy entry tax treating it as Schedule III goods.
During the exit conference, the Government stated (September 2014) that pass-pass is a mouth freshener and cannot be termed as <i>pan masala</i> because it does not contain betle nuts and <i>katha</i> . The reply is not acceptable as, on the packet it is written "the fun mouth freshener with <i>katha</i> " which asserts that the <i>katha</i> is one of its contents.								
<b>Total</b>				<b>1619.97</b>		<b>19.99</b>		

**Appendix 2.4**  
**(Referred to in paragraph 2.7.11.4)**

(₹ in lakh)

Sl. No.	Name of Unit	Commodity	Assessment year (Month & Year of assessment)	Schedule no./Part no./item no.	Purchase Value	Rate of tax leviable/ levied	Non levy of tax	Nature of Observation
1	ACCT-I, Div.2, Raipur (T R Dhurwe)	Electrodes & consumables	2008-09 (Jun 2013) 2009-10 (Oct 2013)	III/1	336.97 208.67	1/0	5.46	The AO did not levy entry tax treating it as tax paid goods.
2	ACCT-I, Div.2, Raipur (T R Dhurwe)	Extra Neutral Alcohol (ENA)	2008-09 (Jun 2013)	III/1	268.05	1/0	2.68	The AO did not levy entry tax treating it as tax paid and tax free goods.
3	ACCT-I, Div.2, Raipur (T R Dhurwe)	Bottle/ Container	2008-09 (Jun 2013)	III/1	199.55	1/0.5	1.00	The AO levied entry tax of 0.5 per cent treating it as Schedule II/42 item instead of one <i>per cent</i> on Schedule III goods.
4	DC (Hqr), Div.1, Raipur	Packing Material	2007-08 (Aug 2011)	III/1	135.46	1/0	1.35	The AO did not levy entry tax as this material was sold on the demand.
5	ACCT, Raigarh	PCC Pole/ conductor	2009-10 (Jul 2013)	III/I	37.11	1/0	0.37	The AO did not levy entry tax treating it as tax paid and tax free goods.
6	ACCT, Raigarh	Bitumen	2008-09 (Jun 2013)	III/1	6.20	1/0	0.06	The AO did not levy entry tax treating it as tax paid.
7	ACCT (Hqr), Div.1, Raipur, (Shri P R Dewangan)	Bitumen	2008-09 (Jun 2013)	III/1	45.84 27.15	1/0 0.27	0.46	The AO did not levy entry tax treating it as tax paid.
8	ACCT (Hqr), Div.1, Raipur, (Shri P R Dewangan)	Bitumen	2008-09 (Jun 2013)	III/1	12.69	1/0	0.13	The AO did not levy entry tax treating it as tax paid.
During the exit conference, the Government stated (September 2014) that action would be taken after re-opening the cases (Sl. No. 1 to 6) under Section 22(1).								
<b>Total</b>					<b>1277.69</b>		<b>11.78</b>	
During the exit conference, the Government stated (September 2014) that information is being collected in both the cases.								

***Appendix 3.1***  
***(Referred to in paragraph 3.2.9.1)***

Year	Name of district	Name of bottling plant	FL dispatched by bottling plant (PL)	FL received by FL-10 licensee (PL)	Difference (PL)	Leviable duty (in ₹)
2011-12	Raipur	M/s Raipur Bottling Company Pvt. Ltd.	46,97,724.60	46,29,232.45	68,492.15	48,97,188.72
	Bilaspur	M/s Aegis Beverages Pvt. Ltd	52,31,112.80	51,71,427.04	59,685.76	42,67,531.84
		M/s Legend Distillery Pvt. Ltd.	1,37,712.96	1,23,255.77	14,457.19	10,33,689.09
2012-13	Bilaspur	M/s Aegis Beverages Pvt. Ltd	34,33,752.00	32,71,846.02	1,61,905.98	1,15,76,277.57
		M/s Legend Distillery Pvt. Ltd.	14,81,511.83	14,31,042.36	50,469.47	36,08,567.10
2013-14	Bilaspur	M/s Welcome Distilleries Pvt. Ltd.	12,42,810.00	12,12,254.64	30,555.36	27,49,982.40
<b>Total</b>			<b>1,62,24,624.19</b>	<b>1,58,39,058.28</b>	<b>3,85,565.91</b>	<b>2,81,33,236.72</b>

**Note:** Average duty ₹ 71.50 per PL applied for 2011-12 and 2012-13 and ₹ 90 per PL for 2013-14.

**Appendix 3.2  
(Referred to in paragraph 3.2.9.2)**

Sl. No.	Name of the district	Name of Foreign Liquor shop	Spirit			Malt			Duty payable (₹)
			MGQ (PL)	Lifting of liquor as per district office(PL)	Excess lifting (PL)	Duty Payable (₹)	MGQ (BL)	Lifting of liquor as per district office (BL)	
<b>2011-12</b>									
1	Bilaspur	Takhatpur	191000.00	192607.87	193259.02	651.15	46557.22	0.00	0.00
2	Korba	Darri	38000.00	54855.90	54890.22	34.32	2453.88	0.00	0.00
3	Jagdalpur	Naya Busstand	104600.00	308271.54	309169.23	897.69	64184.84	0.00	0.00
		Kondagaon	0.00	0.00	0.00	0.00	57602.00	214513.00	221495.40
		Keshkhal	0.00	0.00	0.00	0.00	20838.00	130662.00	136727.50
4	Surguja	Deviganj Road	65000.00	87995.03	89298.44	1303.41	93193.82	0.00	0.00
5	Janjigir- champa	Pamgarh	0.00	0.00	0.00	0.00	40000.00	49137.68	51156.60
		Navagarh	22500.00	32595.41	32641.24	45.83	3276.85	0.00	0.00
		JaiJaipur	27000.00	56400.30	56444.25	43.95	3142.43	0.00	0.00
		Chandrapur	67200.00	81931.22	82108.75	177.53	12693.40	0.00	0.00
<b>Total (2011-12)</b>			<b>515300.00</b>	<b>814657.27</b>	<b>817811.15</b>	<b>3153.88</b>	<b>225502.44</b>	<b>118440.00</b>	<b>394312.68</b>
<b>2012-13</b>									
1	Surguja	Banaras Road	71000.00	172432.86	177434.64	5001.78	357627.27	59000.00	88431.12
		<b>Total (2012-13)</b>	<b>71000.00</b>	<b>172432.86</b>	<b>177434.64</b>	<b>5001.78</b>	<b>357627.27</b>	<b>59000.00</b>	<b>88431.12</b>
<b>2013-14</b>									
1	Jagdalpur	New Bus stand	181600.00	323915.00	326895.80	2980.80	268272.00	0.00	0.00
2	Surguja	Old Bus stand	81000.00	108409.72	110117.84	1708.12	15373.80	67540.20	68776.80
		Banaras Road	107000.00	209182.74	210356.56	1153.82	103843.80	67000.00	109777.36
3	Raigarh	Gharghoda	0	0	0	0	35000.00	38638.20	38938.20
		<b>Total (2013-14)</b>	<b>369600.00</b>	<b>641507.46</b>	<b>647350.20</b>	<b>5842.74</b>	<b>525846.60</b>	<b>169000.00</b>	<b>215955.76</b>
		<b>Grand Total</b>	<b>955900.00</b>	<b>1628597.59</b>	<b>1642595.99</b>	<b>13998.40</b>	<b>1108976.31</b>	<b>346440.00</b>	<b>698699.56</b>
<b>Total duty payable: ₹ 1108976.31 + ₹ 433226.80 = ₹ 15,42,203.11 i.e., ₹ 15.42 lakh</b>									
Note: 1. Average duty for spirit ₹ 71.50 per PL applied for the period 2011-12 and 2012-13 and ₹ 90 per PL for 2013-14.									
2. Duty applied for malt ₹ 20 per BL for the period 2011-12 and 2012-13 and ₹ 22 per BL for 2013-14.									

**Total duty payable: ₹ 1108976.31 + ₹ 433226.80 = ₹ 15,42,203.11 i.e., ₹ 15.42 lakh**

Note: 1. Average duty for spirit ₹ 71.50 per PL applied for the period 2011-12 and 2012-13 and ₹ 90 per PL for 2013-14.

2. Duty applied for malt ₹ 20 per BL for the period 2011-12 and 2012-13 and ₹ 22 per BL for 2013-14.

**Appendix 3.3**  
*(Referred to in paragraph 3.2.10)*

District	No. of shops			MCG (PL)			Lifting (PL)			Excess (PL)			Average duty on excess lifting (Amount in lakh)			Excess License fee collected to be deposited into treasury (₹ in lakh)	
	FL	CL	Spirit	Malt	CL	Spirit	Malt	CL	Spirit	Malt	CL	Spirit	Malt	CL	Total		
Raipur	31	72	2249000	1202750	5304000	2730325	1297491	6712692	481325	94741	1408692	344.15	18.95	760.69	1123.79	1685.68	
Raigarh	18	42	1227712	1085006	1514343	1525701.4	1092138.6	1551859	297989.41	7132.6	37516	213.06	1.43	20.26	234.75	234.75	
Mahasa-mund	19	31	918000	68827	1775000	1199844	75395	2035091	281844	6568	260091	201.52	1.31	140.45	343.28	514.92	
Janjgir-Champa	20	62	821500	680000	2324000	1114853.4	775666.2	2403152	293353.35	95666.2	79152	209.75	19.13	42.74	271.62	407.43	
Bilaspur	9	24	847500	48000	1360000	865871	51371	1411777	18371	3371	51777	13.14	0.67	27.96	41.77	62.65	
Surguja	19	4	434000	333550	107000	677740.25	429541.8	135204	243740.25	95991.8	28204	174.27	1.20	15.23	208.70	313.05	
Rajnand-gaon	14	26	1357600	627110	1896000	2071618.7	736180.56	2442012	714018.66	109070.56	546012	510.52	21.81	294.85	827.18	1240.78	
Bastar	6	3	407480	397968	36150	976594	1421623	37518.9	569114	1023655	1368.9	406.92	204.73	0.74	612.39	918.58	
Kawardha	12	22	343887	300401	692668	416743.24	309865.52	766635	72856.24	9464.2	73967	52.09	1.89	39.94	93.93	140.89	
Korba	17	26	880000	765000	1070000	1125128.6	846280.92	1087896.2	245128.55	81280.92	17896.18	175.27	16.26	9.66	201.19	301.78	
<b>Total</b>	<b>165</b>	<b>312</b>	<b>9486679</b>	<b>5508612</b>	<b>16079161</b>	<b>12704419.59</b>	<b>7035553.28</b>	<b>18583837.10</b>	<b>3217740.46</b>	<b>1526941.28</b>	<b>2504676.08</b>	<b>2300.68</b>	<b>305.39</b>	<b>1352.53</b>	<b>3958.60</b>	<b>5820.52</b>	
Raipur	8	29	616000	574000	4200000	631166	583040	5506908	15166	9040	1306908	10.84	1.81	705.73	718.38	1334.04	
Raigarh	17	41	1227712	774755	1591020	1595974	985110.6	1870631.5	368262.01	210355.6	279611.5	263.31	42.07	150.99	456.37	847.48	
Mahasa-mund	4	30	47018	16509	2025278	47871	17388	2930387	853	879	905109	0.61	0.18	488.76	489.54	909.08	
Janjgir-Champa	5	63	54000	110000	3300000	56407.42	116478.6	3931341	240742	6478.6	631341	1.72	1.30	340.92	343.94	638.70	
Bilaspur	2	44	0	44000	3500000	0	44456	4028840	0	456	528840	0.00	0.09	285.57	285.66	530.48	
Surguja	6	1	284000	137650	28000	488246.65	200493.24	45567	205246.65	62843.24	17567	146.75	12.57	9.49	168.81	313.47	

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Rajnand-gaon	11	17	1644000	590200	2000000	1965709.7	612943.55	2576268	321709.7	22743.55	576268	230.02	4.55	311.18	545.76	1013.47
Bastar	3	2	426000	429420	29400	684821	970261	31678.25	258821	540841	2278.25	185.06	108.17	1.23	294.46	546.80
Kawardha	8	17	70000	67250	952000	83368.68	1275759	12946.4	16118.68	323759	9.26	3.22	174.83	187.31	347.84	
Korba	11	23	437000	299000	1100000	455567	306181	1306193	18567	7181	206193	13.28	1.44	111.34	126.06	234.09
Munglei	1	9	55000	0	690000	56355.33	0	939069	1355.33	0	249069	0.97	0.00	134.50	135.47	251.56
<b>Total</b>	<b>76</b>	<b>276</b>	<b>4860730</b>	<b>3042784</b>	<b>19415698</b>	<b>6066064.50</b>	<b>3919720.67</b>	<b>24442641.75</b>	<b>1205334.51</b>	<b>876936.67</b>	<b>5026943.75</b>	<b>861.81</b>	<b>175.39</b>	<b>2714.55</b>	<b>3751.75</b>	<b>6967.00</b>
Raipur	2	27	371000	0	6103000	377252	0	6376353	6252	0	273353	5.63	0.00	185.88	191.51	355.63
Raigarh	17	42	813000	900000	2082000	846073.3	1102644.6	2304670.5	33073.3	202644.6	222670.5	29.77	44.58	151.42	225.76	419.24
Mahasa-mund	9	28	356000	47000	2600000	363266	47217	2860704	7266	217	260704	6.54	0.05	177.28	183.87	341.44
Janjira-Champa	10	59	44000	410000	3900000	46796.19	471320.52	4509338	2796.19	61320.52	609338	2.52	13.49	414.35	430.36	799.17
Bilaspur	11	42	477000	523000	4213000	491068	560760	4305352.5	14068	37760	92332.5	12.66	8.31	62.80	83.77	155.56
Surguja	6	1	347000	176000	400000	518292.15	244988.04	49397.5	171292.15	68988.04	9397.5	154.16	15.18	6.39	175.73	326.33
Rajnand-gaon	11	17	1808000	266000	2300000	2098132.8	278046.24	2712105	290132.83	12046.24	412105	261.12	2.65	280.23	544.00	1010.21
Bastar	3	1	535000	550000	15000	815490	918954	15372	280490	368954	372	252.44	81.17	0.25	333.86	619.99
Kawardha	8	17	167100	226940	1080000	167295.95	227393.4	1385208	195.95	453.4	305208	0.18	0.10	207.54	207.82	385.92
Korba	2	22	12500	23000	1180000	13266	26280	1465634.3	766	3280	285634.3	0.69	0.72	194.23	195.64	363.31
Munglei	2	11	0	105000	105000	0	107792.64	1268190	0	2792.64	218190	0.00	0.61	148.37	148.98	276.66
<b>Total</b>	<b>81</b>	<b>267</b>	<b>4930600</b>	<b>3226940</b>	<b>24563000</b>	<b>5736932.39</b>	<b>3985396.44</b>	<b>27252324.80</b>	<b>806332.42</b>	<b>758456.44</b>	<b>2689324.80</b>	<b>725.70</b>	<b>166.86</b>	<b>1828.74</b>	<b>2721.30</b>	<b>5053.45</b>
<b>Grand Total</b>	<b>322</b>	<b>855</b>	<b>19278009</b>	<b>11778336</b>	<b>600057859</b>	<b>24507416.48</b>	<b>14940670.39</b>	<b>70278803.65</b>	<b>5229407.39</b>	<b>3162334.39</b>	<b>10220944.63</b>	<b>38888.20</b>	<b>647.64</b>	<b>5895.82</b>	<b>10431.65</b>	<b>17840.98</b>

**Note:** 1. Figures of “Lifting of spirit and malt” has been provided by the CSBCL.

2. Figures of “Lifting of Country liquor” has been provided by the concerned DEOs/AECs

3. Figures for 2009-10 and 2010-11 of spirit and malt has not provided by the CSBCL. Thus, figures for these years were not considered for calculation.

# Figures of 1.5 and 1.857 for calculation of licence fee was applied since licence fee was 150 and 185.71 per cent of duty for the years 2011-12 and 2012-13 and 2013-14 respectively. These figures were provided by the Department.

During 2011-12, the ratio of duty and licence fee on total revenue for Raigarh district was 50:50.

**Appendix 3.4**  
*(Referred to in paragraph 3.2.14)*

Year	No. of liquor shops	Average rate of duty fixed by the Department (in ₹)	MGQ	Duty Range (in ₹)	Sale of liquor	Per cent of sale	Duty (in ₹)	Average duty received after sale of liquor (as determined by Audit) (in ₹)	Amount of duty fixed by the Department at ₹ 71.50	Proposed average duty rate considering the sale in previous year (in ₹)	Leviable duty as per Col. (7) (in ₹)	Recoverable duty (col. 8 - 6) (in ₹)	Recoverable licence fee (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
2011-12	329	71.5	29593502	70	12643890.0	52.9	37.00		2115035393		0	0	0
					90	7122498.0	29.8	26.80	82.90				
					110	4154584.0	17.3	19.10					
					<b>Total:</b>	<b>23920972.0</b>							
2012-13	241	71.5	24361112	70	13245503.0	62.5	43.80		1741819508	82.90	2019536185	277716676.8	515759542.6
					90	1376601.0	6.5	5.80	83.68				
					110	6560264.5	31.0	34.10					
					<b>Total:</b>	<b>21182368.5</b>							

**Appendix 3.5**  
**(Referred to in paragraph 3.2.17)**

Month	No. of permits	Quantity dispatched (PL)	Quantity Received (PL)	Transit loss (PL)	Permissible loss (PL)	Excess loss (PL)	Leviable Duty (in ₹)
Aug-11	2	10,800.00	10,069.31	730.69	27.00	703.69	50,313.69
Oct-11	1	5,906.25	5,837.06	69.19	14.77	54.42	3,891.17
Dec-11	4	23,388.75	23,093.24	295.51	58.47	237.04	16,948.07
Mar-12	1	7,452.00	7,399.49	52.52	18.63	33.89	2,422.78
Jun-12	1	7,128.00	7,093.44	34.56	17.82	16.74	1196.91
Aug-12	2	16,200.00	16,147.69	52.31	40.50	11.81	844.63
Sep-12	1	7,128.00	7,107.80	20.25	17.82	2.43	173.75
Nov-12	1	7,128.00	7,057.80	70.20	17.82	52.38	3745.17
Jan-13	1	6,750.00	6,729.75	20.25	16.88	3.38	241.31
Mar-13	1	8,100.00	8,071.88	28.13	20.25	7.88	563.06
May-13	32	1,75,421.00	1,74,521.50	899.07	438.55	460.52	41,446.89
Jun-13	43	2,45,821.20	2,44,659.60	1,161.62	614.55	547.06	49,235.67
Jul-13	54	3,49,944.30	3,45,821.60	4,159.66	874.86	3,284.79	2,95,631.46
Aug-13	61	3,93,735.60	3,88,904.20	4,850.38	984.34	3,866.04	3,47,943.69
Sep-13	70	4,74,766.20	4,72,534.90	2,231.32	1,186.92	1,044.41	93,996.45
Oct-13	64	4,24,403.60	4,22,453.70	1,949.99	1,061.01	888.98	80,008.29
Nov-13	48	3,08,534.10	3,07,064.30	1,469.88	771.34	698.55	62,869.05
Dec-13	83	5,53,502.70	5,50,881.10	2,621.81	1,383.76	1,238.05	1,11,424.77
<b>Total</b>	<b>470</b>	<b>30,26,109.70</b>	<b>30,05,448.36</b>	<b>20,717.34</b>	<b>7,565.29</b>	<b>13,152.06</b>	<b>11,62,896.81</b>

**Note:** Rate of average duty was ₹ 71.50 in 2011-12 to 2012-13 and ₹ 90 in 2013-14

**Appendix-4.1**  
*(Referred to in paragraph 4.6)*

							<i>(Amount in ₹)</i>	
Sl. No.	Village	Patwari hukka no.	Rate as per guidelines	Mutated land (ha)	Market Value	Stamp duty @ 4 per cent	Registration fees	Short levy
<b>Tahsildar, Lormi</b>								
1	Semariya	44	7,41,000	1.15	8,52,150	34,086	6,962	41,048
2	Maharpur	24	3,40,500	6.25	21,28,125	85,125	17,170	1,02,295
3	Sardha	24	5,94,400	0.96	5,70,624	22,825	4,710	27,535
4	Gadhidih	23	8,31,800	3.44	28,61,392	1,14,456	23,036	1,37,492
		<b>Total</b>			<b>64,12,291</b>	<b>2,56,492</b>	<b>51,878</b>	<b>3,08,370</b>
<b>Tahsildar, Patan</b>								
5	Demar	36	7,37,500	3.59	26,47,625	1,05,905	21,326	1,27,231
6	Borid	33	2,95,000	2.40	7,08,000	28,320	5,809	34,129
		<b>Total</b>			<b>33,55,625</b>	<b>1,34,225</b>	<b>27,135</b>	<b>1,61,360</b>
<b>Tahsildar, Kasdol</b>								
7	Kharbo	10	5,66,000	2,986	16,90,076	67,603	13,666	81,269
8	Nawapara	5	4,33,000	9.5	41,13,500	1,64,540	33,053	1,97,593
9	Charchhed	12	4,53,000	24.318	1,10,16,054	4,40,642	88,273	5,28,915
10	Baiganadabari	8	6,50,000	1.69	10,98,500	43,940	8,933	52,873
		<b>Total</b>			<b>1,79,18,130</b>	<b>7,16,725</b>	<b>1,43,925</b>	<b>8,60,650</b>
<b>Tahsildar, Masturi</b>								
11	Kokdi	46	2,68,000	3.541	9,48,988	37,960	7,737	45,697
		<b>Total</b>			<b>9,48,988</b>	<b>37,960</b>	<b>7,737</b>	<b>45,697</b>
		<b>Grand Total</b>			<b>2,86,35,034</b>	<b>11,45,402</b>	<b>2,30,675</b>	<b>13,76,077</b>

**Appendix – 5.1**

*(Referred to in paragraph 5.4)*

Name of Office	Type of vehicle	No. of registered vehicles	Rate of fee leviable	(Amount in ₹)		
				Total fee leviable	Fee levied	Short levy
<b>Short levy</b>						
RTO Bilaspur (4/10-3/13)	Motor cycle/Moped	23,943	50	11,97,150	23,67,950	78,450
	Others	5,854	200	11,70,800	-	22,89,500
DTO Jashpur (4/10-3/13)	Motor cycle/Moped	14,931	50	7,46,550	14,95,350	15,550
	Others	3,744	200	7,48,800	-	14,79,800
DTO Baikunthpur (4/10-3/13)	Motor cycle/Moped	8,307	50	4,15,350	6,70,750	16,760
	Others	1,277	200	2,55,400	-	6,53,990
<b>Total</b>		<b>58,056</b>		<b>45,34,050</b>	<b>45,34,050</b>	<b>1,10,760</b>
<b>Non levy</b>						
DTO Raigarh (4/10-3/13)	Motor cycle/Moped	31,090	50	15,54,500	32,52,300	-
	Others	8,489	200	16,97,800	-	32,52,300
<b>Total</b>		<b>39,579</b>		<b>32,52,300</b>	<b>32,52,300</b>	<b>-</b>
<b>Grand Total</b>		<b>97,635</b>		<b>77,86,350</b>	<b>77,86,350</b>	<b>1,10,760</b>
						<b>76,75,590</b>

**Appendix – 5.2**  
*(Referred to in paragraph 5.5)*

Name of Office	Audit period	No. of goods vehicles	Tax to be levied (₹ in lakh)	No. of maxi cab vehicle	Tax to be levied (₹ in lakh)	No. of passenger vehicles	Tax to be levied (₹ in lakh)	Total no. of vehicles	Total Tax to be levied (₹ in lakh)
RTO Ambikapur	04/12-3/13	177	12.20	-	-	26	14.05	203	26.25
RTO Bilaspur	4/11-3/13	114	24.40	-	-	34	28.71	148	53.11
DTO Barkunthpur	4/10-3/13	39	9.60	-	-	10	11.74	49	22.34
DTO Dantewada	04/7-03/13	43	9.17	19	4.71	19	32.88	81	46.76
DTO Jashpur	04/10-3/13	65	8.63	-	-	11	12.96	76	21.59
DTO Raigarh	03/10- 03/13	27	4.95	-	-	21	9.91	48	14.86
RTO Raipur	04/12-3/13	80	9.89	-	-	95	39.00	175	48.89
<b>Total</b>		<b>545</b>	<b>78.84</b>	<b>19</b>	<b>4.71</b>	<b>216</b>	<b>149.25</b>	<b>780</b>	<b>233.80</b>

**Appendix – 5.3**

*(Referred to in paragraph 5.6)*

*(Amount in ₹)*

Sl. No.	Vehicle No.	Permit No.	Seating Capacity	Distance (KM)	Leviable per month	Tax Levied per month	Period of Short Levy		Total months	Short levy
							From	To		
1	CG-13-A-2376	1524/B/03	51+2	344	20,910	20,200	4/2010	3/2013	36	25,560
2	CG-13-A-2577	1851/B/03	36+2	312	13,680	8,087	4/2010	3/2013	36	2,01,348
3	CG-13-A-4661	2565/B/06	15+2	220	4,200	3,600	4/2010	3/2013	36	21,600
4	CG-13-A-5706	3449/B/09	20+2	192	5,200	4,800	4/2010	3/2013	36	14,400
5	CG-13-A-4792	2102/B/05	16+2	190	4,000	3,750	4/2010	3/2013	36	9,000
6	CG-13-A-7560	3328/B/09	16+1	202	4,320	3,680	4/2010	3/2013	36	23,040
7	CG-13-A-6724	2898/B/07	16+1	110	2,720	2,560	4/2010	3/2013	36	5,760
8	CG-13-A-7458	3362/B/09	32+1	180	7,680	6,400	4/2010	3/2013	36	46,080
9	CG-13-A-8408	2804/B/07	28+1	280	9,520	8,400	4/2010	3/2013	36	40,320
10	CG-13-A-8711	3134/B/07	24+2	180	5,760	5,520	4/2010	3/2013	36	8,640
11	CG-10/G-0372	1629/B/03	30+1	312	11,400	10,600	4/2011	3/2013	24	19,200
12	CG-10/G-0927	02/B/2011	36+1	344	14,350	5,760	4/2011	3/2013	24	2,06,160
<b>Total</b>										<b>6,21,108</b>

**Appendix – 5.4**  
**(Referred to in paragraph 5.7)**

(Amount in ₹)

Sl. No.	Name of Transport Office	Types of vehicles	No. of dealers	Block of seven vehicles	Rate per seven vehicles	Amount of trade tax	Amount realised	Short levy
1	<b>RTO Bilaspur</b>	Moped	88	159	1,000	1,59,000	1,52,703	53,33,797
		Motor cycle		3,261	1,250	40,76,250		
		Three Wheeler		101	1,250	1,26,250		
		LMV		541	1,500	8,11,500		
		Light Goods Vehicle (LGV)		13	1,750	22,750		
		Heavy Goods Vehicle (HGV)		86	2,000	1,72,000		
		Others		95	1,250	1,18,750		
		<b>Total</b>				<b>54,86,500</b>	<b>1,52,703</b>	<b>53,33,797</b>
2	<b>DTO Baikunthpur</b>	Moped	13	1,167	1,250	14,58,750	28,332	17,41,168
		Motor cycle		20	1,000	20,000		
		Three Wheeler		9	1,250	11,250		
		LMV		96	1,500	1,44,000		
		Light Goods Vehicle (LGV)		68	1,750	1,19,000		
		Heavy Goods Vehicle (HGV)		7	2,000	14,000		
		Others		2	1,250	2,500		
		<b>Total</b>				<b>17,69,500</b>	<b>28,332</b>	<b>17,41,168</b>
3	<b>DTO Jashpur</b>	Moped	42	85	1,000	85,000	63,105	20,16,895
		Motor cycle		1,273	1,250	15,91,250		
		LMV		51	1,500	76,500		
		Medium Goods Vehicle (LGV)		25	1,750	43,750		
		Heavy Goods Vehicle (HGV)		8	2,000	16,000		
		Others		214	1,250	2,67,500		
		<b>Total</b>				<b>20,80,000</b>	<b>63,105</b>	<b>20,16,895</b>
4	<b>DTO Raigarh</b>	Motor cycle/Moped	57	4,441	1,000	44,41,000	2,53,170	61,27,330
		Three wheeler		13	1,250	16,250		
		LMV		751	1,500	11,26,500		
		Medium Goods Vehicle (LGV)		236	1,750	4,13,000		
		Heavy Goods Vehicle (HGV)		155	2,000	3,10,000		
		Others		59	1,250	73,750		
		<b>Total</b>				<b>63,80,500</b>	<b>2,53,170</b>	<b>61,27,330</b>
<b>Grand Total</b>						<b>1,57,16,500</b>	<b>4,97,310</b>	<b>1,52,19,190</b>

***Appendix 6.1***  
*(Referred to in paragraph 6.4)*

(Amount in ₹)

Name of Division	Name of Depot	Period	Item	Quantity	Market Rate	Value	Inspection charges	
Rajnandgaon	Rajnandgaon	2009	Bamboo	29,000	27.50	7,97,500	79,750	
		2010		23,780	30.25	7,19,345	71,935	
		2011		18,550	30.85	5,72,268	57,227	
		2012-13		81,570	31.40	25,61,298	2,56,130	
		<b>Total (Bamboo)</b>		<b>1,52,900</b>		<b>46,50,411</b>	<b>4,65,042</b>	
		2009	Poles	13,250	59.25	7,85,063	78,506	
		2010		11,950	65.70	7,85,115	78,512	
		2011		9,650	67.00	6,46,550	64,655	
		2012-13		41,335	70.00	28,93,450	2,89,345	
		<b>Total (Poles)</b>		<b>76,185</b>		<b>51,10,178</b>	<b>5,11,018</b>	
		<b>Total (Rajnandgaon)</b>				<b>97,60,589</b>	<b>9,76,060</b>	
Korba	Korba	2008-09	Bamboo	1,200	9.70	11,640	1,164	
		2009-10		1,800	12.00	21,600	2,160	
		2010-11		800	11.00	8,800	880	
		2011-12		1,450	11.00	15,950	1,595	
		2012-13		1,910	13.71	26,186	2,619	
		2013-14 (05/13)		1,030	13.71	14,121	1,412	
		<b>Total (Bamboo)</b>		<b>8,190</b>		<b>98,297</b>	<b>9,830</b>	
		2008-09	Poles	400	102.00	40,800	4,080	
		2009-10		650	126.00	81,900	8,190	
		2010-11		250	130.00	32,500	3,250	
		2011-12		900	140.00	1,26,000	12,600	
		2012-13		720	140.00	1,00,800	10,080	
		2013-14 (05/13)		795	140.00	1,11,300	11,130	
		<b>Total (Poles)</b>		<b>3,715</b>		<b>4,93,300</b>	<b>49,330</b>	
		<b>Total (Korba)</b>				<b>5,91,597</b>	<b>59,160</b>	
South Surguja	Gandhi Nagar/ Sakalo	2006-07	Bamboo	550	6.30	3,465	347	
		2007-08		1,580	6.30	9,954	995	
		2008-09		7,000	6.30	44,100	4,410	
		2009-10		6,470	7.25	46,908	4,691	
		2010-11		350	7.25	2,538	254	
		2011-12		1,250	7.25	9,063	906	
		<b>Total (Bamboo)</b>		<b>17,200</b>		<b>1,16,028</b>	<b>11,603</b>	
		2006-07	Poles	2,295	87.00	1,99,665	19,967	
		2007-08		1,252	87.00	1,08,924	10,892	
		2008-09		3,568	87.00	3,10,416	31,042	
		2009-10		2,350	110.00	2,58,500	25,850	
		2010-11		700	110.00	77,000	7,700	

		2011-12		1,154	110.00	1,26,940	12,694			
		2012-13		265	110.00	29,150	2,915			
		<b>Total (Poles)</b>		<b>11,584</b>		<b>11,10,595</b>	<b>1,11,060</b>			
		<b>Total</b>				<b>12,26,623</b>	<b>1,22,663</b>			
	Ambikapur	2006-07	Poles	1,805	87.00	1,57,035	15,704			
		2009-10		974	110.00	1,07,140	10,714			
		2010-11		200	110.00	22,000	2,200			
		2011-12		1,572	110.00	1,72,920	17,292			
		2012-13		2,448	110.00	2,69,280	26,928			
		<b>Total (Poles)</b>		<b>6,999</b>		<b>7,28,375</b>	<b>72,838</b>			
		<b>Total (Ambikapur)</b>				<b>19,54,998</b>	<b>1,95,501</b>			
		2010-11		1,100	28.00	30,800	3,080			
	Mahasamund	2011-12	Bamboo	850	29.00	24,650	2,465			
		2012-13		1,925	32.00	61,600	6,160			
		<b>Total (Bamboo)</b>		<b>3,875</b>		<b>1,17,050</b>	<b>11,705</b>			
		2010-11	Poles	475	107.00	50,825	5,083			
		2011-12		440	141.00	62,040	6,204			
		2012-13		825	180.00	1,48,500	14,850			
		<b>Total (Poles)</b>		<b>1,740</b>		<b>2,61,365</b>	<b>26,137</b>			
		<b>Total (Mahasamund)</b>				<b>378415</b>	<b>37,842</b>			
	Dhamtari	2006-07	Bamboo	194	13.00	2,522	252			
		2007-08		245	13.00	3,185	319			
		2008-09		217	17.00	3,689	369			
		2009-10		194	19.00	3,686	369			
		2010-11		197	21.00	4,137	414			
		2011-12		243	23.00	5,589	559			
		2012-13		568	25.00	14,200	1,420			
		<b>Total (Bamboo)</b>		<b>1,858</b>		<b>37,008</b>	<b>3,702</b>			
		2006-07	Poles	195	64.70	12,617	1,262			
		2007-08		248	64.70	16,046	1,605			
		2008-09		210	95.50	20,055	2,006			
		2009-10		229	107.00	24,503	2,450			
		2010-11		199	141.00	28,059	2,806			
		2011-12		191	180.00	34,380	3,438			
		2012-13		590	230.00	1,35,700	13,570			
		<b>Total (Poles)</b>		<b>1,862</b>		<b>2,71,360</b>	<b>27,137</b>			
	<b>Total (Dhamtari)</b>					<b>3,08,368</b>	<b>30,839</b>			
	<b>SUMMARY</b>									
	<b>Divisions</b>	<b>Depots</b>	<b>Period</b>		<b>Items</b>	<b>Quantity</b>	<b>Value</b>			
	Five divisions	Six Depots	2006-07 to 2012-13		Bamboos	1,84,023	50,18,794			
					Poles	1,02,085	79,75,173			
	<b>GRAND TOTAL (Value and inspection fee)</b>					<b>1,29,93,967</b>	<b>12,99,402</b>			

*Appendix 6.2*

*(Referred to in paragraph 6.5.1)*

**BAMBOO (nos.)**

Name of Division	Year	Name of Depot	Balance as per books	Balance physically found	Shortage	Shortage allowed	Excess shortage	Rate	Value (₹)
Bastar	2008	Nagarnar	1,280	25	1,255	0	1,255	14.88	18,674
		Bamni	1,068	72	996	0	996	14.88	14,820
	2010	Neganar	2,800	2,230	570	0	570	17.00	9,690
	<b>Total (Bastar)</b>	<b>5,148</b>	<b>2,327</b>	<b>2,821</b>	<b>0</b>	<b>2,821</b>	<b>0</b>	<b>43,184</b>	
Jashpur	2011	Patthalgaon	185	157	28	0	28	7.30	204
		Kansabel	600	400	200	0	200	8.30	1,660
	<b>Total (Jashpur)</b>	<b>785</b>	<b>557</b>	<b>228</b>	<b>0</b>	<b>228</b>	<b>0</b>	<b>1,864</b>	
<b>Total (Bamboo)</b>		<b>5,933</b>	<b>2,884</b>	<b>3,049</b>	<b>0</b>	<b>3,049</b>	<b>0</b>		<b>45,048</b>

**POLES (nos.)**

Jashpur	2011	Patthalgaon	76	6	70	0	70	138.00	9,660
	<b>Total (Poles)</b>		<b>76</b>	<b>6</b>	<b>70</b>	<b>0</b>	<b>70</b>		<b>9,660</b>

**FUEL STACKS**

Name of Division	Year	Name of Depot	Opening Balance	Receipt during the year	Sale	Balance as per books	Balance physically found	Shortage allowed	Shortage allowed	Excess shortage	Rate	Value (₹)
Bastar (in no. of stacks)	2008	Adwal	603	137	670	70	27	43	20.55	22.45	556	12,482
		Nagarnar	0	26	13	13	5.5	7.5	3.9	3.6	556	2,002
		Bamni	0	11	7	4	0	4	1.65	2.35	556	1,307
		Bakawand	792.4	317	969.9	139.5	8	131.5	47.55	83.95	556	46,676

	Asna	129.8	0	113.3	16.5	0	16.5	0	16.5	556	9,174
	Borpadar	249.3	0	153	96.3	0	96.3	0	96.3	556	53,543
	Nagarnar	13.5	200	124	89.5	0	89.5	30	59.5	639	38,021
2010	<b>Total (Bastar)</b>	<b>1,788</b>	<b>691</b>	<b>2050.2</b>	<b>428.8</b>	<b>40.5</b>	<b>388.3</b>	<b>103.65</b>	<b>284.65</b>	<b>1,63,205</b>	
	Pandaripani	0		75.79	63.2	12.59	0	12.59	160	2,014	
Jashpur (in quintals)	Patthalgaon	0		160	0	160	0	160	160	25,600	
2010	Kansabel	0		65	15	50	0	50	160	8,000	
	Kunkuri	2,710		1,054.85	529.93	524.92	406.5	118.42	160	18,947	
	Patthalgaon	0		150.92	129.92	21	0	21	180	3,780	
2011	Kunkuri	2,168		1,049.33	519.99	529.34	325.2	204.14	180	36,745	
	<b>Total (Jashpur)</b>	<b>0</b>	<b>4,878</b>	<b>0</b>	<b>2,555.89</b>	<b>1,258.04</b>	<b>1,297.85</b>	<b>731.7</b>	<b>566.15</b>	<b>95,086</b>	
Koriya (in quintals)	Patna	110	1,029.8	803.34	336.46	26.85	309.61	154.47	155.14	160	24,822
2011	Chhinddand	3,150	2,168	2358	2960	2450	510	325.2	184.8	160	29,568
	Chirniri	305.47	254.74	334	226.21	165.9	60.31	38.211	22.099	160	3,536
	<b>Total (Koria)</b>	<b>3,565.47</b>	<b>3,452.54</b>	<b>3,495.34</b>	<b>3,522.67</b>	<b>2,642.75</b>	<b>879.92</b>	<b>517.881</b>	<b>362.039</b>	<b>57,926</b>	
	<b>Total (Fuel Stack) (Jashpur+Koria)</b>	<b>3,565.47</b>	<b>8,330.54</b>	<b>3,495.34</b>	<b>6,078.56</b>	<b>3,900.79</b>	<b>2,177.77</b>	<b>1,249.581</b>	<b>928.189</b>	<b>1,53,012</b>	

## Summary:

Item	Quantity found short in excess of admissible shortage	Value of excess shortage(₹)
Bamboo	3,049	45,049
Poles	70	9,660
Fuel Stacks	284.65 stacks + 928.189 quintals	3,16,217
<b>Grand Total</b>		<b>3,70,926</b>

*Appendix 6.3  
(Referred to in paragraph 6.5.2)*

**BAMBOO (Nos.):**

Year	Name of Depot	Balance as per books	Balance physically found	Shortage	Shortage allowed	Excess shortage	Rate (₹)	Value (₹)
2010	Gandhi Nagar	7,230	5,645	1,585	0	1,585	6.5	10,303
<b>Total (Bamboo)</b>		<b>7,230</b>	<b>5,645</b>	<b>1,585</b>	<b>0</b>	<b>1,585</b>		<b>10,303</b>

**POLES (Nos.):**

Year	Name of Depot	Balance as per books	Balance physically found	Shortage	Shortage allowed	Excess shortage	Rate (₹)	Value (₹)
2010	Gandhi Nagar	888	338	550	0	550	73	40,150
2011	Latori	530	0	530	0	530	83	43,990
<b>Total (Poles)</b>		<b>1,418</b>	<b>338</b>	<b>1,080</b>	<b>0</b>	<b>1,080</b>		<b>84,140</b>

**FUEL STACKS (Quintals):**

Year	Name of Depot	Opening Balance	Receipt during the year	Sale	Balance as per books	Balance physically found	Shortage allowed	Excess shortage	Rate (₹)	Value (₹)	
2010	Gandhi Nagar	3,144.30	883	1,171.45	2,855.85	1,023.36	1,832.49	132.45	1,700.04	160	2,72,006
	Karanji	18.06	0	0	18.06	0	18.06	0	18.06	160	2,890
2011	Kamleshwarpur	120.00	0	0	120.00	102.00	18.00	0	18.00	180	3,240
	<b>Total (Fuel Stacks)</b>	<b>3,282.36</b>	<b>883</b>	<b>1,171.45</b>	<b>2,993.91</b>	<b>1,125.36</b>	<b>1,868.55</b>	<b>132.45</b>	<b>1,736.10</b>		<b>2,78,136</b>

**SUMMARY:**

Item	Quantity found short in excess of admissible shortage	Value of excess shortage (₹)
Bamboo	1,585 nos.	10,303
Poles	1,080 nos.	84,140
Fuel Stacks	1,736.10 quintals	2,78,136
<b>Grand Total</b>		<b>3,72,579</b>

**Appendix 6.4**  
*(Referred to in paragraph 6.6)*

(Amount in ₹)

Name of Division	Year	Quantity of mineral extracted and transported (Tonne)	Recoverable transit fee (@ ₹ 7 per tonne)
<b>Name of Mineral: Coal</b>			
Korba	2010-11	30,34,254	2,12,39,778
	2011-12	26,70,582	1,86,94,074
	2012-13	27,01,633	1,89,11,431
<b>Total</b>		<b>84,06,469</b>	<b>5,88,45,283</b>
Surguja (South)	April 2011 to November 2011	10,27,019	71,89,133
<b>Total</b>		<b>10,27,019</b>	<b>71,89,133</b>
<b>Total for Coal</b>		<b>94,33,488</b>	<b>6,60,34,416</b>
<b>Name of Mineral: Bauxite</b>			
Surguja (South)	2008-09	5,64,517	
	2009-10	4,89,537	
	2010-11	5,64,607	
	2011-12	6,20,193	
	2012-13	2,36,253	
<b>Total</b>		<b>24,75,107</b>	
<b>Total area of mine – 639.169 hectare</b>			
<b>Forest area – 376.924 hectare</b>			
<b>Quantity of mineral from forest as per ratio of area</b>		14,59,594 <sup>1</sup>	1,02,17,158
<b>Total for Bauxite extracted from forest area</b>		<b>14,59,594</b>	<b>1,02,17,158</b>
<b>Grand Total</b>		<b>1,08,93,082</b>	<b>7,62,51,574</b>

<sup>1</sup>  $\frac{24,75,107 \times 376.924}{639.169} = 14,59,594$

**Appendix 6.5**  
*(Referred to in paragraph 6.7)*

Items	Balance as on 30 June 2010 in Pithora Consumer Depot	Material transported to Sale Depot for auction	Material sold between 30 June 2010 and 30 June 2011	Material to be remained in Pithora Consumer Depot	Opening Balance as on 30 June 2011 in Pithora Consumer Depot	Shortage in the material (Unit)	Rate/ Unit	Value of material found short (₹)
Bamboos	13,951	8,333	Nil	5,618	Nil	5,618	28	1,57,304
Poles	139	Nil	Nil	139	Nil	139	107	14,873
Fencing Poles	775	Nil	Nil	775	Nil	775	45	34,875
Fuel Stacks	453	Nil	Nil	453	Nil	453	1,481	6,70,893
Total value of the material								<b>8,77,945</b>

**Appendix 6.6**  
*(Referred to in paragraph 6.8)*

Month	Name of Depot	Forest Produce	Quantity sold	Amount realised (₹)	Rate (with FDC @ 3%)	Amount realisable (₹)	Short realisation (₹)
Oct-11	Consumer Depot, Kurud	Bamboo (nos.)	4600	1,21,467	10.30	47,380	
		Fuel Stack (stacks)	243	772.50		1,87,718	
		<b>Bamboo (nos.)</b>	<b>4,600</b>				
	<b>Total (Oct-11)</b>	<b>Fuel Stack (stacks)</b>	<b>243</b>	<b>1,21,467</b>			<b>2,35,098</b>
Jan-12	Consumer Depot, Nagari	Fuel Stack (stacks)	300	90315	999.10	2,99,730	
		<b>Fuel Stack (stacks)</b>	<b>300</b>	<b>90315</b>			<b>2,99,730</b>
		<b>Total (Jan-12)</b>					<b>2,09,415</b>
Feb-12	Consumer Depot, Nagari Nistar/ Consumer Depot, Magarlod	Fuel Stack (stacks)	284	1100	999.10	2,83,744	
		Fuel Stack (stacks)	1,279	7,53,787	999.10	12,77,849	
		<b>Total</b>					<b>5,24,062</b>
	Consumer Depot, Kurud	Bamboo (nos.)	19,080	3,57,925	10.30	1,96,524	
		Fuel Stack (stacks)	682	999.10		6,81,386	
		<b>Total</b>					<b>5,19,985</b>
	<b>Total (Feb-12)</b>	<b>Bamboo (nos.)</b>	<b>19,080</b>				<b>8,77,910</b>
		<b>Fuel Stack (stacks)</b>	<b>2,245</b>	<b>11,12,812</b>			<b>24,39,503</b>
		<b>Total</b>					<b>13,26,691</b>
Mar-12	Nistar Depot, Nagari	Poles (Nos.)	94	147.29		13,845	
		Bamboo (nos.)	2,653	2,64,624	10.30	27,326	
		<b>Fuel Stack (stacks)</b>	<b>307</b>				<b>3,06,724</b>
	Nistar Depot, Birgudi	<b>Total</b>		<b>2,64,624</b>			<b>3,47,895</b>
		Poles (Nos.)	80	147.29		11,783	
		Bamboo (nos.)	2,440	1,65,958	10.30	25,132	
		<b>Fuel Stack (stacks)</b>	<b>208</b>				<b>2,07,813</b>
		<b>Total</b>		<b>1,65,958</b>			<b>2,44,728</b>
							<b>78,770</b>

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Consumer Depot, Kurud	Poles (Nos.)	548	147.29	80,715
	Bamboo (nos.)	19,610	3,82,288	2,01,983
	Fuel Stack (stacks)	136	999.10	1,35,878
	<b>Total</b>	<b>3,82,288</b>		<b>4,18,576</b>
Consumer Depot, Shyamtarai	Poles (Nos.)	287	147.29	42,272
	Bamboo (nos.)	1,740	2,37,112	17,922
	Fuel Stack (stacks)	268	999.10	2,67,759
	<b>Total</b>	<b>2,37,112</b>		<b>3,27,953</b>
<b>Total (Mar-12)</b>		<b>1,009</b>		
<b>Bamboo (nos.)</b>		<b>26,443</b>		
<b>Fuel Stack (stacks)</b>		<b>919</b>	<b>10,49,982</b>	<b>13,39,152</b>
Nistar Depot, Soram	Poles (Nos.)	155	1,99,820	147.29
	Fuel Stack (stacks)	200	999.10	22,830
	<b>Total</b>	<b>1,99,820</b>		<b>2,22,650</b>
				<b>22,830</b>
Nistar Depot, Keregaon	Poles (Nos.)	30	147.29	4,419
	Bamboo (nos.)	130	46,755	10.30
	Fuel Stack (stacks)	157	999.10	1,339
	<b>Total</b>	<b>46,755</b>		<b>1,56,859</b>
Apr-12	Poles (Nos.)	109	147.29	1,62,616
	Bamboo (nos.)	1,190	13,421	16,055
	<b>Total</b>	<b>13,421</b>		<b>12,257</b>
				<b>14,891</b>
Nistar Depot, Sankara	Poles (Nos.)	7	147.29	1,031
	Bamboo (nos.)	2,930	4,78,119	10.30
	Fuel Stack (stacks)	551	999.10	5,50,504
	<b>Total</b>	<b>4,78,119</b>		<b>5,81,714</b>
				<b>1,03,395</b>

Nistar Depot, Nagari	Poles (Nos.)	65	147.29	9,574
	Bamboo (nos.)	1,487	3,44,880	10.30
	Fuel Stack (stacks)	334	999.10	15,316
	<b>Total</b>	<b>3,44,880</b>		<b>3,58,589</b>
Nistar/Consumer Depot, Magar iod	Poles (Nos.)	300	147.29	44,187
	Bamboo (nos.)	13,262	4,03,314	10.30
	Fuel Stack (stacks)	444	999.10	4,43,600
	<b>Total</b>	<b>4,03,314</b>		<b>6,24,386</b>
<b>Total (Apr-12)</b>		<b>666</b>		<b>2,21,072</b>
Nistar Depot, Sankara	Poles (Nos.)	18,999		
	<b>Fuel Stack (stacks)</b>	<b>1,686</b>	<b>14,86,309</b>	<b>19,78,267</b>
	Poles (Nos.)	30	147.29	4,419
	Bamboo (nos.)	80	4,79,052	10.30
May-12	Fuel Stack (stacks)	492	999.10	824
	<b>Total</b>	<b>479,052</b>		<b>4,91,557</b>
	Poles (Nos.)	6	147.29	884
	Bamboo (nos.)	1,857	1,85,698	10.30
Nistar/Consumer Depot, Magar iod	Fuel Stack (stacks)	187	999.10	1,86,832
	<b>Total</b>	<b>1,85,698</b>		<b>2,06,843</b>
	Poles (Nos.)	1811	147.29	2,66,742
	Bamboo (nos.)	18942	3,76,441	10.30
Consumer Depot, Shyamtarai	Fuel Stack (stacks)	121	999.10	1,20,891
	<b>Total</b>	<b>3,76,441</b>		<b>5,82,736</b>
	Poles (Nos.)	242	147.29	35,644
	Bamboo (nos.)	10,411	2,10,904	10.30
				1,07,233

	Fuel Stack (stacks)	175	999.10	1,74,843	
	<b>Total</b>	<b>2,10,904</b>		<b>3,17,720</b>	<b>1,06,816</b>
<b>Total (May-12)</b>	<b>Poles (Nos.)</b>	<b>2,089</b>			
	Bamboo (nos.)	31,290			
	Fuel Stack (stacks)	975	12,52,095	16,04,099	3,52,004
Nistar Depot, Mathuradih	Poles (Nos.)	274	1,88,466	147.29	40,357
	Fuel Stack (stacks)	169	999.10	1,68,848	
	<b>Total</b>	<b>1,88,466</b>		<b>2,09,205</b>	<b>20,739</b>
Jun-12	Poles (Nos.)	85	147.29	12,520	
Nistar Depot, Keregaon	Bamboo (nos.)	24,601	1,55,923	10.30	2,53,390
	Fuel Stack (stacks)	20	999.10	19,982	
	<b>Total</b>	<b>1,55,923</b>		<b>2,85,892</b>	<b>1,29,969</b>
<b>Total (Jun-12)</b>	<b>Poles (Nos.)</b>	<b>359</b>			
	Bamboo (nos.)	24,601			
	Fuel Stack (stacks)	189	3,44,389	4,95,097	1,50,708
Oct-12	Nistar/ Consumer Depot, Magarlod	370	147.29	54,497	
	Bamboo (nos.)	870	31,740	10.30	8,961
	Fuel Stack (stacks)	14	999.10	13,987	
	<b>Poles (Nos.)</b>	<b>370</b>			
	Bamboo (nos.)	870			
	Fuel Stack (stacks)	14	31,740	77,445	45,705

Dec-12	Nistar/Consumer Depot, Magarlod	Poles (Nos.)	10	39,354	147.29	1,473	
		Fuel Stack (stacks)	498	999.10		4,97,552	
	Nistar Depot, Shyamtarai	<b>Total</b>	<b>39,354</b>		<b>4,99,025</b>		<b>4,59,671</b>
		Poles (Nos.)	28	1,07,908	147.29	4,124	
Total (Dec-12)	Fuel Stack (stacks)		176	999.10		1,75,842	
		<b>Total</b>	<b>1,07,908</b>		<b>1,79,966</b>		<b>72,058</b>
	Poles (Nos.)	<b>38</b>					
		Fuel Stack (stacks)	<b>674</b>	<b>1,47,262</b>		<b>6,78,991</b>	<b>5,31,729</b>

Jan-13	Nistar/Consumer Depot, Magarlod	Bamboo (nos.)	1,280	54,186	11.33	14,502	
		Fuel Stack (stacks)	123	1122.70		1,38,092	
	Total (Jan-13)	<b>Bamboo (nos.)</b>	<b>1,280</b>				
		Fuel Stack (stacks)	123	<b>54,186</b>		<b>1,52,594</b>	<b>98,408</b>
Grand Total	Poles (Nos.)						
		<b>4,531</b>					
	Bamboo (nos.)	<b>1,27,163</b>					
		Fuel Stack (stacks)	<b>7,368</b>	<b>56,90,557</b>		<b>92,99,976</b>	<b>36,09,419</b>

**Appendix 6.7**  
**(Referred to in paragraph 6.12)**

**(Amount in ₹)**

<b>Sl No.</b>	<b>Name of lessee</b>	<b>Lease period</b>	<b>Mineral</b>	<b>Area (Hec.)</b>	<b>Dead rent/ year</b>	<b>Year for which dead rent payable (Delayed in month)</b>	<b>Payable dead rent</b>	<b>Interest @ 24%</b>
1	Shri K C Sharma	22.06.2006 to 21.06.2016	Stone	1.8	7,500 7,500 1,875	2012(27) 2013(15) 2014(3)	13,500 13,500 3,375	7,290 4,050 203
							<b>30,375</b>	<b>11,543</b>
2	Shri Devandra Singh Kushwaha	10.10.2010 to 2020	Stone	2.055	5,000 5,000 1,875	2012(27) 2013(15) 2014(3)	10,275 10,275 3,853	5,549 3,083 231
							<b>24,403</b>	<b>8,863</b>
3	Shri Vimal Lunia	10/2008 to 2018	Stone	1.089	5,000 5,000 7,500 7,500 1,875	2010(51) 2011(39) 2012(27) 2013(15) 2014(3)	5,445 5,445 8,168 8,168 2,042	5,554 4,247 4,410 2,450 123
							<b>29,268</b>	<b>16,784</b>
4	Shrimati Jaya Kasyap	7.09.2009 to 2019	Stone	0.2	5,000 5,000 7,500 1,875	2011(39) 2012(27) 2013(15) 2014(3)	1,000 1,000 1,500 375	780 540 450 23
							<b>3,875</b>	<b>1,793</b>
5	Shri Abdul Vahid Sidduqi	2006 to 2016	Stone	3.38	7,500 7,500 1,875	2012 (27) 2013(15) 2014(3)	25,350 25,350 6,338	13,689 7,605 380
							<b>57,038</b>	<b>21,674</b>
6	M/s. Jalaj Mineral and Metal	2.10.2007 to 01.10.2017	Stone	3.848	5,000 5,000 7,500 7,500 7,500 1,875	2009(63) 2010(51) 2011(39) 2012(27) 2013(15) 2014(3)	19,240 19,240 28,860 28,860 28,860 7,215	24,242 19,625 22,511 15,584 8,658 433
							<b>1,32,275</b>	<b>91,053</b>
7	Shri Shushil Ku. Sharma	10.10.2005 to 09.10.2015	Murrum	2.00	2,000 2,000 3,000 3,000 3,000	2007(87) 2008(75) 2009(63) 2010(51) 2011(39)	4,000 4,000 6,000 6,000 6,000	6,960 6,000 7,560 6,120 4,680

					3,000 3,000 750	2012(27) 2013(15) 2014(3)	6,000 6,000 1,500	3,240 1,800 90
							<b>39,500</b>	<b>36,450</b>
8	Shri Chetna Manek	16.03.2006 to 15.03.2016	Stone	2.01	7,500 7,500 7,500 7,500 7,500 1,875	2009(63) 2010(51) 2011(39) 2012(27) 2013(15) 2014(3)	15,075 15,075 15,075 15,075 15,075 3,769	18,995 15,377 11,759 8,141 4,523 226
							<b>79,144</b>	<b>59,021</b>
9	Shri Kamelesh Badawani	6/2010 to 6/2013	Clay	1.809	3,000 1,500	2012(27) 2013(15)	5,427 2,714	2,931 814
							<b>8,141</b>	<b>3,745</b>
10	Shri Bhupesh Badwani	29.12.03 to 28.12.13	Clay	2.165	3,000 3,000 3,000 3,000	2010(51) 2011(39) 2012(27) 2013(15)	6,495 6,495 6,495 6,495	6,625 5,066 3,507 1,949
							<b>25,980</b>	<b>17,147</b>
11	Shri Naresh Agrawal	09.03.10 to 08.03.15	Stone	0.85	5,000 5,000 7,500 1,875	2011(39) 2012(27) 2013(15) 2014(3)	4,250 4,250 6,375 1,594	3,315 2,295 1,913 96
							<b>16,469</b>	<b>7,619</b>
12	Shri Harjeet singh	29.08.06 to 28.03.16	Stone	1.688	5,000 5,000 7,500 7,500 7,500 7,500 1,875	2008(75) 2009(63) 2010(51) 2011(39) 2012(27) 2013(15) 2014(3)	8,440 8,440 12,660 12,660 12,660 12,660 3,165	12,660 10,634 12,913 9,875 6,836 3,798 190
							<b>70,685</b>	<b>56,906</b>
13	Shri Seema Alloys Pvt.Ltd.	27.03.08 to 26.03.18	Stone	1.684	5,000 5,000 7,500 7,500 7,500 1,875	2009(63) 2010(51) 2011(39) 2012(27) 2013(15) 2014(3)	8,420 8,420 12,630 12,630 12,630 3,158	10,609 8,588 9,851 6,820 3,789 189
							<b>57,888</b>	<b>39,846</b>
14	Shri Chhotelal Sonkar	29.11.04 to 28.11.14	Clay	2.93	3,000 3,000 3,000	2011(39) 2012(27) 2013(15)	8,790 8,790 8,790	6,856 4,747 2,637

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					750	2014(3)	2,198	1,32
							<b>28,568</b>	<b>14,372</b>
15	Shri Laxman das	04.10.04 to 03.10.14	Clay	1.33	3,000 3,000 3,000 3,000 3,000 3,000 750	2008(75) 2009(63) 2010(51) 2011(39) 2012(27) 2013(15) 2014(3)	3,990 3,990 3,990 3,990 3,990 3,990 9,98	5,985 5,027 4,070 3,112 2,155 1,197 60
							<b>24,938</b>	<b>21,606</b>
16	Shri Naresh Agrawal	09.03.10 to 08.03.15	Stone	1.63	5,000 5,000 7,500 1,875	2011(39) 2012(27) 2013(15) 2014(3)	8,150 8,150 12,225 3,056	6,357 4,401 3,668 183
							<b>31,581</b>	<b>14,609</b>
17	Shri Ranjeet kaur	06.06.05 to 05.06.15	Stone	0.5	5,000 5,000 7,500 7,500 7,500 7,500 1,875	2008(75) 2009(63) 2010(51) 2011(39) 2012(27) 2013(15) 2014(3)	2,500 2,500 3,750 3,750 3,750 3,750 938	3,750 3,150 3,825 2,925 2,025 1,125 56
							<b>20,938</b>	<b>16,856</b>
18	Shri Uttam Duby	14.08.06 to 13.08.16	Stone	0.85	5,000 7,500 7,500 7,500 7,500 1,875	2009(63) 2010(51) 2011(39) 2012(27) 2013(15) 2014(3)	4,250 6,375 6,375 6,375 6,375 1,594	5,355 6,503 4,973 3,443 1,913 96
							<b>31,344</b>	<b>22,283</b>
19	Shri Laxmi Narayansingh Thakur	04.09.06 to 03.09.16	Stone	0.405	5,000 7,500 7,500 7,500 7,500 1,875	2009(63) 2010(51) 2011(39) 2012(27) 2013(15) 2014(3)	2,025 3,038 3,038 3,038 3,038 759	2,552 3,098 2,369 1,640 911 46
							<b>14,936</b>	<b>10,616</b>
<b>Total Dead Rent</b>							<b>7,27,346</b>	
<b>Interest</b>							<b>4,72,786</b>	
<b>Grand Total</b>							<b>12,00,132</b>	

**Appendix 7.1**  
*(Referred to in paragraph 7.3.10.1)*

Name of Division	Year of Work Due year for evaluation	2008-09	Year of Work Due year for evaluation	2009-10 2013-14	Total area (Ha.)	Total Expenditure (₹ in lakh)
	Area treated (Ha.)	Expenditure incurred (₹ in lakh)	Area treated (Ha.)	Expenditure incurred (₹ in lakh)		
Bastar	1,970,000	50.19	1,500,000	44.25	3,470,000	94.44
Bhanupratappur (East)	1,398,480	55.20	677,710	29.14	2,076,190	84.34
Bijapur	7,250,000	216.24	4,341,108	193.66	11,591,108	409.90
Dantewada	5,499,550	178.70	6,880,500	237.37	12,380,050	416.07
Dhamtari	610,000	24.10	560,000	29.59	1,170,000	53.69
Gariyaband	2,738,390	118.45	2,365,090	89.28	5,103,480	207.73
Katghora	2,831,290	65.35	5,313,230	243.42	8,144,520	308.77
Khairagarh	1,176,260	29.74	1,665,000	49.08	2,841,260	78.82
Koria	1,175,108	46.24	2,116,735	90.78	3,291,843	137.02
Narayanpur	957,880	37.80	2,926,140	129.79	3,884,020	167.59
Raigarh	3,822,600	110.84	804,570	34.55	4,627,170	145.39
Sukma	0.000	0.00	9,266,720	446.16	9,266,720	446.16
Surajpur	1,000,000	39.50	1,000,000	42.98	2,000,000	82.48
Surguja	555,260	14.16	0.000	0.00	555,260	14.16
<b>Total</b>	<b>30,984.818</b>	<b>986.51</b>	<b>39,416.803</b>	<b>1,660.05</b>	<b>70,401.621</b>	<b>2,646.56</b>

*Appendix 7.2  
(Referred to in paragraph 7.3.10.3)*

Name of Division	Year	No. of compts.	Comp. Area (Ha.)	Area of treatment (Ha.)	Expenditure incurred (₹ in lakh)	Bamboo area (Ha.)	Area having no bamboo (Ha.)	Avoidable expenditure (₹ in lakh)
Bastar	2011-12	4	959.782	809.972	47.78	0	809.972	47.78
Bijapur	2008-09 and 2010-11	6	1,208.350	880.000	33.18	0	880.000	33.18
Dhamtari	2008-09 and 2012-13	12	4,665.860	779.000	39.33	0	779.000	39.33
Gariyaband	2011-12	17	4,863.780	2,234.000	125.54	801.960	1,432.040	80.45
Katghora	2009-10	4	1,547.825	850.000	41.67	0	850.000	41.67
<b>Total</b>		<b>43</b>	<b>13,245.597</b>	<b>5,552.972</b>	<b>287.50</b>	<b>801.960</b>	<b>4,751.012</b>	<b>242.41</b>

*Appendix 7.3*

*(Referred to in paragraph 7.3.10.5 (A))*

Name of Division	Period of work	Area treated (Ha.)	No. of clumps treated	Expenditure incurred (₹)	Expenditure to be incurred as per job rates fixed by the CF (₹)	Excess expenditure (₹)
Bhanupratappur (East)	2012-13 and 2013-14	2,788.29	1,81,120	86,87,641	43,56,583	43,31,058
Narayanpur	2012-13	455.00	76,680	35,64,723	16,27,963	19,36,760
<b>Total</b>		<b>3,243.29</b>	<b>2,57,800</b>	<b>1,22,52,364</b>	<b>59,84,546</b>	<b>62,67,818</b>

**Appendix 7.4**  
*(Referred to in paragraph 7.3.10.5(B))*

Name of Division	Period of work	Area treated (Ha.)	No. of clumps treated	Expenditure incurred (₹)	Expenditure to be incurred as per job rates fixed by the CF (₹)	Excess expenditure (₹)
Sukma	2009-10 and 2010-11	15,327.547	13,30,563	3,92,50,890	3,44,70,376	47,80,514
Bijapur	2011-12 and 2012-13	10,312.435	12,23,995	3,95,67,048	3,48,89,705	46,77,343
Jagdalpur	2011-12 and 2012-13	3,134.365	3,28,967	1,10,76,801	1,00,36,146	10,40,655
Dantewada	2010-11 and 2011-12	11,598.490	10,45,759	3,13,79,533	2,92,49,891	21,29,642
<b>Total</b>		<b>40,372.837</b>	<b>39,29,284</b>	<b>12,12,74,272</b>	<b>10,86,46,118</b>	<b>1,26,28,154</b>

### Appendix 7.5

(Referred to in paragraph 7.3.10.6)

Name of Division	Period of Work	Area Treated (Ha.)	Size of diameter of clumps		Total no. of clumps treated	Expenditure incurred	Expenditure to be incurred as per job rates fixed by the PCCF(₹)	Excess Expenditure (₹)
			Up to 1.5m	Above 1.5m				
Bhanupratappur (East)		125,000	8,310	4,240	12,550	6,48,457	3,96,718	2,51,739
Raigarh		984,042	58,293	17,484	75,777	33,74,023	26,09,875	7,64,148
Katghora	2013-14	5826,880	4,13,307	99,645	5,12,952	2,04,80,723	1,58,51,466	46,29,257
Koria		775,365	25,339	20,945	46,284	19,52,354	15,54,381	3,97,973
Narayanpur		1050,000	30,364	38,360	68,724	37,85,355	24,32,871	13,52,484
<b>Total</b>		<b>8,761,287</b>	<b>5,35,613</b>	<b>1,80,674</b>	<b>7,16,287</b>	<b>3,02,40,912</b>	<b>2,28,45,311</b>	<b>73,95,601</b>

**Appendix 7.6**  
*(Referred to in paragraph 7.3.10.7)*

Comp. no.	Total area of the compt.	Earlier RDBF treatment done			Further RDBF treatment work taken			Excess treated area (Ha.)	Avoidable expenditure (₹ in lakh)
		Period of work	Treated area (Ha.)	Exp. incurred (₹ in lakh)	Period of work	Treated area	Exp. incurred (₹ in lakh)		
<b>Khairagarh</b>									
420	296.215	2010-11 to 2012-13	286.215	9.30	2012-13	93.143	4.35	83.143	3.88
<b>Bijapur</b>									
382	195.000	2010-11 to 2012-13	150.000	8.25	2012-13	126.086	6.71	81.086	4.32
188	218.000	2010-11 to 2012-13	220.100	11.17	2012-13	104.405	6.47	104.405	6.47
863	256.528	2010-11 to 2012-13	336.000	32.33	2012-13	256.508	28.60	588.03	30.44
865	296.000	2010-11 to 2012-13	252.000		2012-13	296.05			
<b>Total</b>	<b>1,286.303</b>		<b>1,244.315</b>	<b>61.05</b>		<b>876.192</b>	<b>46.13</b>	<b>856.664</b>	<b>45.11</b>
<b>Dantewada</b>									
Comp. no.	Total area of the compt.	Earlier RDBF treatment done	Period of work	Treated area (Ha.)	Exp. incurred (₹ in lakh)	Period of work	Treated area	Exp. incurred (₹ in lakh)	Excess treated area (Ha.)
1288	339.212	2009-10 /with plantation		230	28.52	2010-11/ without plantation	223.815	7.39	114.603
<b>Gariyaband</b>									
793	258.67	2008-09/ with plantation		173.67	22.76	2009-10/ without plantation	258.43	8.90	173.430
<b>Total</b>	<b>597.882</b>			<b>403.67</b>	<b>51.28</b>		<b>482.245</b>	<b>16.29</b>	<b>288.033</b>
<b>Grand Total</b>	<b>1,884.185</b>			<b>1,647.985</b>	<b>112.33</b>		<b>1,358.437</b>	<b>62.42</b>	<b>1,144.697</b>
									<b>54.86</b>

**Appendix 7.7**  
**(Referred to in paragraph 7.3.11.1)**

Division	Year	No. of Sites	Plantation Area (Ha.)	No. of plants planted	Expenditure incurred (₹)
Bastar	2010	2	50.000	20,000	26,05,674
	2011	1	50.000	20,000	24,17,402
	<b>Total</b>	<b>3</b>	<b>100.000</b>	<b>40,000</b>	<b>50,23,076</b>
Bhanupratappur (East)	2009	2	68.620	27,448	9,72,734
	2010	6	200.000	80,000	26,81,383
<b>Total</b>		<b>8</b>	<b>268.620</b>	<b>1,07,448</b>	<b>36,54,117</b>
Bijapur	2013	2	100.000	40,000	
<b>Total</b>		<b>2</b>	<b>100.000</b>	<b>40,000</b>	<b>0</b>
Dantewada	2010	3	50.000	20,000	
	2011	1	120.000	48,000	
	<b>Total</b>	<b>4</b>	<b>170.000</b>	<b>68,000</b>	<b>0</b>
Dhamtari	2009	2	270.110	1,08,044	37,70,475
	2010	12	775.270	3,10,108	96,35,980
	2011	23	1327.200	5,30,880	2,42,20,605
	2013	4	233.000	93,200	45,06,023
<b>Total</b>		<b>41</b>	<b>2605.580</b>	<b>10,42,232</b>	<b>4,21,33,083</b>
Gariyaband	2010	4	449.020	1,79,608	24,95,324
	2011	15	769.720	5,19,440	1,11,36,504
	2012	4	449.840	3,37,361	2,70,28,570
<b>Total</b>		<b>23</b>	<b>1668.580</b>	<b>10,36,409</b>	<b>4,06,60,398</b>
Katghora	2010	2	100.000	40,000	52,09,707
	2011	7	350.00	1,40,000	1,92,74,173
	2012	3	340.00	1,36,000	65,13,781
	2013	2	20.000	8,000	3,83,981
<b>Total</b>		<b>13</b>	<b>810.000</b>	<b>3,24,000</b>	<b>3,13,81,642</b>
Khairagarh	2010	1	50.000	20,000	6,00,316
	2013	6	295.000	1,18,000	1,08,90,974
<b>Total</b>		<b>7</b>	<b>345.000</b>	<b>1,38,000</b>	<b>1,14,91,290</b>
Koria	2008	5	280.000	1,12,000	39,16,135
	2009	3	150.00	60,000	23,35,007
	2010	2	75.000	30,000	11,78,898
	2012	5	205.000	82,000	40,37,447
	2013	5	190.00	76,000	63,90,948
<b>Total</b>		<b>20</b>	<b>900.000</b>	<b>3,60,000</b>	<b>1,78,58,435</b>
Raigarh	2010	1	20.000	8,000	4,62,910
	2013	4	125.000	50,000	56,73,420
<b>Total</b>		<b>5</b>	<b>145.000</b>	<b>58,000</b>	<b>61,36,330</b>

Raipur	2010	4	220.000	83,120	91,19,321
	2013	4	125.000	50,000	56,73,420
	2012	6	313.820	119858	1,50,00,882
	<b>Total</b>	<b>16</b>	<b>893.820</b>	<b>3,46,978</b>	<b>3,92,27,875</b>
Surajpur	2009	2	100.000	40,000	13,94,423
	2011	6	502.326	2,00,930	2,41,41,731
	2012	10	765.000	3,06,000	1,37,60,810
	2013	1	20.000	8,000	2,74,323
	<b>Total</b>	<b>19</b>	<b>1,387.326</b>	<b>5,54,930</b>	<b>3,95,71,287</b>
Surguja	2009	4	123.500	49,400	17,49,902
	2011	3	120.000	48,000	63,03,802
	2012	16	737.670	2,95,080	3,75,02,425
	<b>Total</b>	<b>23</b>	<b>981.170</b>	<b>3,92,480</b>	<b>4,55,56,129</b>
	<b>Grand Total</b>	<b>184</b>	<b>10,375.096</b>	<b>45,08,477</b>	<b>28,26,93,662</b>

**Appendix 7.8**  
*(Referred to in paragraph 7.3.12.2)*

Division	First tender Year/ lot no.	Estimated Quantity (NT)	Sale Price per NT (₹)	Quantity for which purchaser was bound to lift (NT)	Actual Producti -on (NT)	Quantity Lifted (NT)	Quantity Remained unlifted (NT)	Value with FDT (₹)	Excess of actual production over estimates	Year of retender/ lot no.	Quantity kept for sale (NT)	Sale Price per NT (₹)	Value with FDT (₹)	Short recovery due to retender (₹)
	2011-12/ D-7	930	7111	1162.5	1235.124	1162.5	72.624	531922	32.81%	2012-13/ D-19	62.215	1510	96763	435159
Khairagarh	2011-12/ D-9	700	7114	875	936.287	875	61.287	449076	33.76%	2012-13/ D-20	52.104	1510	81037	368038
	2011-12/ D-15	596	7100	745	834.631	745	89.631	655472	40.04%	2012-13/ D-21	89.631	1515	139865	515607
<b>Total (Khairagarh)</b>		<b>2226</b>		<b>2782.5</b>	<b>3006.042</b>	<b>2782.5</b>	<b>223.542</b>	<b>1636469</b>			<b>203.95</b>		<b>317665</b>	<b>1318804</b>
Raigarh	2011-12/ B-2	867.41	5851	1084.2625	1796.352	1331.334	465.198	2803530	106.97%	2012-13/ B-3	465.199	3339	1599898	1203632
	<b>Grand Total</b>	<b>3093.41</b>		<b>3866.763</b>	<b>4802.574</b>	<b>4113.834</b>	<b>688.740</b>	<b>4439999</b>			<b>669.149</b>		<b>1917563</b>	<b>2522436</b>

**Appendix 7.9**  
*(Referred to in paragraph 7.4.3)*

Name of Plantation work	Area (Hectare)	No. of Plants	Sanction (₹)	Expenditure (₹)
Bamboo Plantation	50	20,000	8,60,650	8,60,650
High-tech Bamboo Plantation	50	20,000	24,55,000	24,55,000
High Density pulpwood Energy Plantation	20	44,000	9,72,500	9,72,500
<b>Total</b>	<b>120</b>	<b>84,000</b>	<b>42,88,150</b>	<b>42,88,150</b>

**Appendix 7.10**  
*(Referred to in paragraph 7.5)*

(₹ in lakh)

Year	Wages, Minor constructions, upkeep work and procurement		Transportation of timber		Total	
	Sanction	Expenditure	Sanction	Expenditure	Sanction	Expenditure
<b>Division – Narayanpur</b>						
2009-10	5.22	3.95	5.50	5.22	10.72	9.17
2010-11	1.20	1.25	1.50	2.07	2.70	3.32
<b>Total</b>	<b>6.42</b>	<b>5.20</b>	<b>7.00</b>	<b>7.29</b>	<b>13.42</b>	<b>12.49</b>
<b>Division – Bhanupratappur (West)</b>						
2009-10	11.50	7.65	18.00	16.81	29.50	24.46
2010-11	9.72	7.39	8.00	13.44	17.72	20.83
<b>Total</b>	<b>21.22</b>	<b>15.04</b>	<b>26.00</b>	<b>30.25</b>	<b>47.22</b>	<b>45.29</b>
<b>Grand</b>	<b>27.64</b>	<b>20.24</b>	<b>33.00</b>	<b>37.54</b>	<b>60.64</b>	<b>57.78</b>