

Appendix 1.1
(Referred to in para 1.6.1)

Department-wise break-up of outstanding Inspection Reports and Paragraphs (GSES)

Department	Number of IRs/Paragraphs pending as of 30 June 2023	
	IRs	Paragraphs
Higher Education	146	557
Technical Education	34	139
School Education	584	2914
Labour Department	24	96
General Administration	67	156
Public Relation	15	37
Parliamentary affairs	8	24
Revenue and Disaster Management Department	84	300
Skill development, Technical Education and Employment Department	105	348
Sports & Youth Welfare	30	74
Panchayat and Rural Development Department	912	5511
Jail	47	136
Home	84	271
Law and Legislative Affairs Department	58	120
Urban Administration & Development Department	181	1698
Housing & Environment	22	118
Culture and Archaeology Department	12	66
Electronics and information Technology Department	3	41
Tourism	7	81
Public Works Department	235	1110
Public Health Engineering Department	138	675
Water Resources Department	575	2850
Agriculture	245	1074
Horticulture	105	732
Veterinary	104	571
Sericulture	66	233
Fishries	41	110
Cooperative Department	53	153
Food, Civil Supplies and Consumer Protection Department	195	955
Medical Education	54	432
Public Health & Family Welfare	419	2631
Rehabilitation	7	23
Social Welfare	107	627
Schedule Tribe (ST) & Schedule Caste (SC) Development Department	147	788
Women and Child Development Department	371	1550
Total	5285	27201

Appendix 1.2

(Referred to in para 1.6.1)

Department-wise break-up of outstanding Inspection Reports and Paragraphs (PSUs)

Department	Number of IRs/Paragraphs pending as of 30 June 2023	
	IRs	Paragraphs
Finance Department	4	10
Health and Family Welfare and Medical Education Department	5	77
State Excise Department	4	26
Social Welfare Department	2	9
Home Department	1	5
Agriculture Development, Farmer welfare and Bio-technology Department	5	53
Food, Civil Supplies and Consumer Protection Department	11	41
Urban Administration & Development Department	3	11
Public Works Department	1	9
Mineral Resources Department	5	12
Energy Department	180	697
Commerce and Industries Department	8	94
Forest and Climate Change Department	4	20
Information and Technology	1	7
Total	234	1071

Appendix 1.3
(Referred to in para 1.6.5)

Detail of Units with instances of Record not produced

Department	Auditee Unit	IR No.	Para No.	Brief of Records not produced to Audit
Urban Administration & Development	Raipur Municipal Corporation	04/2021-22	20	Records related to Motilal Garden, Raipura Lake, ISBT and Illegal colonisers
	Nagar Palika Parishad, Surajpur	10/2021-22	16	PMAY and SBM schemes, Demand and Vehicle registers
	Nagar Panchayat, Jarhi, Surajpur	11/2021-22	13	PMAY and SBM schemes, Demand and Vehicle registers
	Raigarh Municipal Corporation	27/2021-22	1(vi)	Contract Agreement, TS, MB, inspection reports and Correspondence file related to AMRUT mission
	Raigarh Municipal Corporation	27/2021-22	17	NULM, 14 th FC, PMAY, Mobile tower files, Cheque book register
	Directorate, UA&DD, Raipur	12/2021-22	12	14 th FC, SBM, Gokul City Plan, files and files related to shops and commercial complex
Public Health and family Welfare	District Hospital, Kabirdham	26/2021-22	7	Files related to Purchase and Procurement
	CMHO, Mahasamund	17/2021-22	11	Stock registers, JDS records and CA audit reports
	BMO, Lakhanpur	47/2021-22	5	Cash book and Vouchers related to NHM and JDS
	District Hospital, Dantewada	35/2021-22	7	DMF, NHM scheme records and Medicine stock register, records related to tenders
Women & Child Development	DPO, Ambikapur	87/2021-22	6	Vouchers related to selected month
	DPO, Balodabazar	92/2021-22	9	Vouchers related to selected month
	PO, ICDS, Batauli	88/2021-22	5	Files, Cashbook and Vouchers related to various schemes
Medical Education	Directorate, Medical Education, Raipur	30/2021-22	6	Records related to Grant-in aid to Sickle cell and AYUSH University
Water Resource	EE, E&M Div. Rudri, Dhamtari	06/2021-22	5	Records related to the Sub-divisions of E&M Div. Rudri, Dhamtari
Total	14			

Appendix-2.1.1

(Referred to in para 2.1.7.3)

Statement showing the details of achievement of milestones under AMRUT

Sl. No.	Function	Milestones to be achieved	Ambikapur	Bhilai	Bilaspur	Durg	Jagdalpur	Korba	Raigarh	Raipur	Rajnandgaon
Reforms for the FY 2015-16											
1	E-Governance	Creation of ULB website.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2		Publication of e-newsletter, Digital India Initiatives.	Partial	Yes	Partial	Partial	Partial	Partial	Partial	Partial	Partial
3		Support Digital India (ducting to be done on PPP mode or by the ULB itself).	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Constitution and professionalization of municipal cadre	Policy for engagement of interns in ULBs and implementation.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
5	Augmenting Double Entry accounting	Complete migration to double entry accounting system and obtaining an audit certificate to the effect from FY 2012-13 onwards.	No	No	No	No	No	No	No	No	No
6		Publication of annual financial statement on website.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
7	Urban Planning and City Development Plans	Preparation of Service Level Improvement Plans, State Annual Action Plans.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
8		Make action plan to progressively increase Green cover in cities to 15% in 5 years.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
9		Develop at least one children garden every year in the AMRUT cities.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
10		Establish a system for maintaining of gardens, playground and recreational areas relying on People Public Private Partnership model.	No	No	Partial	No	No	No	No	No	No
11	Devolution of funds and functions	Ensure transfer of 14th FC devolution to ULBs.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
12		Appointment of State Finance	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

		Commission (SFC) and making decisions.									
13		Transfer of all 18 functions to ULBs.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
14	Review of Building by-laws	Revision of building bye laws periodically.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
15		Create single window clearance for all approvals to give building permissions.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
16	Municipal tax and fees improvement	At least 90% coverage.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
17		At least 90% collection.	Partial	No	No	Partial	No	No	Partial	Partial	No
18		Make a policy to, periodically revise property tax, levy charges and other fees.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
19		Post Demand Collection Book (DCB) of tax details on the website.	No	No	No	No	No	No	No	No	No
20		Achieve full potential of advertisement revenue by making a policy for destination specific potential having dynamic pricing module.	No	No	No	No	No	No	No	No	No
21	Improvement in levy and collection of user charges	Adopt a policy on user charges for individual and institutional assessments in which a differential rate is charged for water use and adequate safeguards are included to take care of the interests of the vulnerable.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
22		Make action plan to reduce water losses to less than 20% and publish on the website.	No	No	No	No	No	No	No	No	No
23		Separate accounts for user charges	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
24		Atleast 90% billing.	No	No	No	No	No	No	No	No	No
25		Atleast 90% collection.	No	No	No	No	No	No	No	No	No
26	Energy and Water audit	Energy (Street lights) and Water Audit (including non-revenue water or losses audit).	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
27		Making STPs and WTPs energy efficient.	No	No	No	No	No	No	No	No	No
28		Optimize energy consumption in street lights by using energy efficient lights and	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial

		increasing reliance on renewable energy.									
Reforms for the FY 2016-17											
29	E-Governance	Coverage with E-MAAS (from the date of hosting the software) • Registration of Birth, Death & Marriage, • Water & Sewerage Charges, • Grievance Redressal, • Property Tax, • Advertisement tax, • Issuance of Licenses, • Building Permissions, • Mutations, • Payroll, • Pension and e-procurement.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
30	Constitution and professionalization of municipal cadre	Establishment of municipal cadre.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
31		Cadre linked training.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
32	Augmenting double entry accounting	Appointment of internal auditor.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
33	Urban Planning and City Development Plans	Make a State Level policy for implementing the parameters given in the National Mission for Sustainable Habitat.	No	No	No	No	No	No	No	No	No
34	Devolution of funds and functions	Implementation of SFC recommendations within timeline.	No	No	No	No	No	No	No	No	No
35	Review of Building by-laws	State to formulate a policy and action plan for having a solar roof top in all buildings having an area greater than 500 square meters and all public buildings.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
36		State to formulate a policy and action plan for having Rainwater harvesting structures in all commercial, public buildings and new buildings on plots of 300 sq. meters and above.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
37	Set-up financial intermediary at state level	Establish and operationalize financial intermediary- pool finance, access external funds, float municipal bonds.	No	No	No	No	No	No	No	No	No

38	Credit Rating	Complete the credit ratings of the ULBs.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
39	Energy and Water audit	Give incentives for green buildings (e.g. rebate in property tax or charges connected to building permission/development charges).	No	No	No	No	No	No	No	No	No
Reforms for the FY 2017-18											
40	E-Governance	Personnel Staff management.	No	No	No	No	No	No	No	No	No
41		Project management	No	No	No	No	No	No	No	No	No
42	Urban Planning & City Development Plans	Establish Urban Development Authorities.	No	No	No	No	No	No	No	No	No
Reforms for the FY 2018-19											
43	Urban Planning & City Development Plans	Preparation of Master Plan using GIS.	No	No	No	No	No	No	No	No	No

(Source: Information furnished by SUDA and Compiled by Audit)

Appendix-2.1.2

(Referred to in para 2.1.7.3)

Statement showing the details of training provided to functionaries under capacity building

Sl. No.	Name of Mission city	Sanctioned Strength		Total no. of functionaries identified for training		Training provided under capacity building					Shortfall		
		officials	Elected Representatives	Officials	Elected Representatives	Officials					Elected Representatives	Officials	Elected Representatives
						All three Capsules	Any two Capsule	Only one Capsule	Total number of trainees	Repetition of same Capsule			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10=7+8+9)	(11)	(12)	(13=5-7)	(14=6-12)
1	Ambikapur	113	55	27	48	6	17	18	41	7	40	21	8
2	Bhilai	421	82	112	67	10	27	19	56	17	38	102	29
3	Bilaspur	374	77	55	66	11	20	22	53	11	34	44	32
4	Durg	150	70	33	60	7	19	18	44	11	56	26	4
5	Jagdalpur	69	55	15	48	0	22	21	43	6	29	15	19
6	Korba	476	78	98	67	0	3	76	79	38	61	98	6
7	Raigarh	104	57	35	48	4	13	21	38	6	0	31	48
8	Raipur	591	82	205	70	4	59	45	108	23	42	201	28
9	Rajnandgaon	160	60	52	51	4	20	21	45	8	36	48	15
	Total	2458	616	632	525	46	200	261	507	127	336	586	189

(Source: Information furnished by SUDA and Compiled by Audit)

Appendix-2.1.3

(Referred to in para 2.1.8.2)

Statement showing the details of incomplete works executed under AMRUT

(Amount in crore ₹)

Sl. No.	Mission city	Project Name	Contract Sum	Date of Work Order	Scheduled date of Completion	Expenditure incurred	Delay in months up to 31/03/2023
1	Ambikapur	Water Supply Scheme (WSS)	97.24	14/06/2017	14/12/2019	95.84	40
2	Bhilai	WSS Phase II – Distribution Network, HSC and Meter connection	103.95	29/11/2016	28/11/2018	98.35	53
3	Bhilai	WSS Phase II- GIS, SCADA,	8.95	04/10/2019	03/07/2020	4.08	33
4	Bilaspur	WSS Part-I	192.00	04/10/2017	30/04/2020	174.26	35
5	Bilaspur	WSS Part-II	100.45	04/10/2017	04/04/2020	87.12	36
6	Durg	WSS	146.10	31/01/2018	30/07/2020	125.43	32
7	Durg	Constr. of existing 2 Nos. OHSRs	3.44	22/07/2020	21/01/2022	2.60	14
8	Durg	Constr. of existing 4 Nos. OHSRs	8.59	08/01/2020	07/10/2021	6.85	18
9	Durg	Diversion Weir across Pulgaon Nallah	3.54	22/07/2020	21/10/2021	1.70	18
10	Korba	Package IV - PLC-SCADA	7.98	20/09/2019	19/09/2020	3.48	31
11	Raipur	WSS-I	150.79	14/08/2017	14/02/2020	132.77	38
12	Raipur	WSS-II PKG-2 Constructions of OHSRs	2.91	03/09/2019	03/02/2021	2.04	25
13	Raipur	WSS-II Package - 3 OHSRs at "Labhandi & Fundhar"	3.97	31/08/2020	28/02/2022	0.75	13
14	Raipur	WSS- II Package - 4 "Distribution Network"	120.79	08/03/2019	08/08/2020	100.35	32
15	Raipur	WSS- II Package - 5 "Distribution Network "	134.19	08/03/2019	08/08/2020	121.94	32
16	Rajnandgaon	WSS	199.23	13/06/2017	31/12/2019	182.25	40
17	Jagdalpur	WSS work (Terminated)	96.40	15/06/2017	15/12/2019	34.56	-
		WSS Balance work	96.00	01/10/2021	01/04/2023	47.23	--
18	Raipur	Raipur Sewage Master Plan	235.00	17/07/2018	16/01/2021	215.86	27
19	Jagdalpur	Development of Garden at ward-6 Nakshtra Vatika (civil work)	0.56	26/10/2017	25/04/2018	0.16	60
		Total	1712.07			1437.62	

(Source: Information furnished by SUDA and Compiled by Audit)

Appendix-2.1.4

(Referred to in para 2.1.8.4)

Statement showing the difference in cost of PSCP and DI K-7 & K-9 pipe used in Water Supply Scheme

(Amount in lakh ₹ and rate in per meter)

Sl. No.	ULB	Component	Type of Pipe	Dia in mm	BOQ in meter	As per NIT/SOR				Replacement as per Mission city Korba				Difference in cost of two types of pipes
						Rate	Labour	Total	Amount	Rate	Labour	Total	Amount	
1	Ambikapur	RWPM	K-9	600	4600	9479	139	9618	442.43	5103	258	5361	246.61	195.82
		CWPM	K-9	600	7120	9479	139	9618	684.81	5103	258	5361	381.70	303.11
		Gravity feeder	K-7	600	1200	7310	117	7427	89.12	5103	258	5361	64.33	24.79
2	Bhilai	CWRM	K-9	600	13264	9479	139	9618	1275.73	5103	258	5361	711.08	564.65
		CWRM	K-9	800	2102	15087	209	15296	321.52	7544	346	7890	165.85	155.67
3	Bilaspur	CWGM	K-7	600	9838	7310	117	7427	730.67	5103	258	5361	527.42	203.25
		CWGM	K-7	700	2179	10627	153	10780	234.90	6233	309	6542	142.55	92.35
		CWGM	K-7	800	285	13859	192	14051	40.05	7544	346	7890	22.49	17.56
		CWGM	K-7	1000	3067	20309	285	20594	631.62	13431	434	13865	425.24	206.38
		CWGM	K-7	1100	2733	22009	335	22344	610.66	15202	558	15760	430.72	179.94
		CWPM	K-9	700	100	12301	173	12474	12.47	6233	309	6542	6.54	5.93
		CWPM	K-9	800	100	15087	209	15296	15.30	7544	346	7890	7.89	7.40
		RWPM	K-9	900	100	18443	257	18700	18.70	9346	387	9733	9.73	8.97
4	Jagdalpur	RWRM	K-9	600	2077	9479	139	9618	199.77	5103	258	5361	111.35	88.42
		CWRM	K-9	600	161	9479	139	9618	15.48	5103	258	5361	8.63	6.85
5	Raigarh	RWPM	K-9	750	365	13769	191	13960	50.95	6233	309	6542	23.88	27.07
		CWPM	K-9	600	1145	9479	139	9618	110.13	5103	258	5361	61.38	48.75
		CWPM	K-9	750	124	13769	191	13960	17.31	6233	309	6542	8.11	9.20

6	Raipur	CWRM	K-9	700	116	12301	173	12474	14.47	6233	309	6542	7.59	6.88
		CWRM	K-9	900	78	18443	257	18700	14.59	9346	387	9733	7.59	7.00
7	Rajnandgaon	CWPM	K-9	600	6380	9479	139	9618	613.63	5103	258	5361	342.03	271.60
		RWPM	K-9	600	170	9479	139	9618	16.35	5103	258	5361	9.11	7.24
	Total													2,438.83

(Source: Information furnished by SUDA and Compiled by Audit)

Note: - 1. Rate of DI pipe has been taken as per 4th amendment of PHE SOR dated, 28.01.2016

2. Replacement has been calculated for Pre-Stressed Concrete Cylindrical pipe (PSCP) and rates have been taken as per item No. 20.10 of PHE SOR

Appendix-2.1.5
(Referred to in para 2.1.9.2)

Statement showing the details of tenders floated under AMRUT

(Amount in crore ₹)

Sl. No.	Name of Mission city	Project Name and Package	Tender no./ date	Tender type	Probable Amount of Contract	Contract Sum/ value of work	Amount of penalty per day (in ₹)/ Rate of penalty in per cent	Maximum imposable Penalty **	Time in which maximum penalty is achieved (in weeks)
Water Supply Scheme									
1	Ambikapur	WSS	16377 16-03-2017	Lumpsum	90.83	97.24	80000	9.08	162
2	Bhilai	Construction of WTP PKG-I	8247 30-06-2016	Lumpsum	16.17	16.80	30000	1.62	77
3	Bhilai	Electro mechanical work PKG-II	27519 03-02-2018	Lumpsum	18.52	16.57	17000	1.85	156
4	Bhilai	OHSR-10 no. PKG-III	8233 30-06-2016	Lumpsum	12.51	25.64	26000	1.25	69
5	Bhilai	Raw and clear water pumping main PKG-IV	8411 04-07-2016	Percentage	40.56	37.68	6 *	2.26	12
6	Bhilai	Distribution Network PKG-V	8196 02-07-2016	Percentage	100.95	103.95	6 *	6.24	12
7	Bhilai	PLC SCADA PKG-VI	47545 28-12-2018	Lumpsum	11.11	8.95	55000	1.11	29
8	Bhilai	Allied Civil works PKG-VII	12443 22-11-2016	Percentage	5.19	5.09	6 *	0.31	12
9	Bhilai	OHSR 2 no. PKG-VIII	41021 04-08-2018	Lumpsum	3.18	5.84	2843	0.32	160
10	Bilaspur	WTP, Raw and clear water Gravity main, PLC SCADA	16301	Lumpsum	181.97	192.00	30000	18.20	867

			14-03-2017						
11	Bilaspur	Distribution Network Part-II	17683 08-05-2017	Percentage	94.46	100.45	6 *	6.03	12
12	Durg	Clear water pumping main, electromechanical distribution network, PLC SCADA	23015 27-10-2017	Lumpsum	129.70	146.10	90000	12.97	206
13	Durg	Construction of 2 OHSR	61842 03-03-2020	Lumpsum	1.98	3.44	30000	0.20	9
14	Durg	Construction of 4 OHSR	57818 18-10-2019	Lumpsum	4.23	8.59	38000	0.42	16
15	Durg	Diversion weir across Pulgaon Nalla	60614 03-02-2020	Lumpsum	2.29	3.53	30000	0.23	11
16	Jagdalpur	WSS	16313 15-03-2017	Lumpsum	107.54	96.40	96100	10.75	160
17	Jagdalpur	WSS (balance work)	77878 07-06-2021	Lumpsum	69.33	96.00	62000	6.63	153
18	Korba	WTP and Intake well PKG-I	8347 30-06-2016	Lumpsum	10.23	12.91	9140	1.02	160
19	Korba	Raw and clear water pumping main and distribution Network PKG-II	8348 30-06-2016	Percentage	123.48	115.51	6 *	6.93	12
20	Korba	OHSR 13 no. PKG-III	8349 30-06-2016	Lumpsum	9.66	13.42	8630	0.97	160
21	Korba	Reform works PKG-V	8350 30-06-2016	Lumpsum	0.86	0.55	770	0.09	160
22	Korba	Allied civil works PKG-VIII	29249 25-02-2018	Percentage	2.97	2.73	6 *	0.16	12
23	Korba	Raw and clear water pumps and sub-station PKG-VI	43312 04-09-2018	Lumpsum	5.33	5.26	6 *	0.32	12

24	Korba	PLC SCADA PKG-IV	50307 07-03-2019	Lumpsum	7.18	7.98	6 *	0.48	12
25	Raigarh	WSS	23003 27-10-2017	Lumpsum	124.61	131.00	111300	12.46	160
26	Raipur	WTP, clear water pumping main, distribution network and PLC-SCADA (Phase-I)	17894 04-05-2017	Lumpsum	162.21	150.79	125000	16.22	185
27	Raipur	OHSR 3 no. (Phase-II) PKG-I	50357 46469 06-10-2018	Lumpsum	4.78	7.97	38000	0.48	18
28	Raipur	OHSR 2 no. (Phase-II) PKG-II	46470 06-10-2018	Lumpsum	2.13	2.91	38000	0.21	8
29	Raipur	Clear water rising main and distribution Network (Phase-II) PKG-IV	46466 06-10-2018	Percentage	97.07	120.79	6 *	7.25	12
30	Raipur	Clear water rising main and distribution Network (Phase-II) PKG-V	46468 06-10-2018	Percentage	112.50	134.19	6 *	8.05	12
31	Raipur	(Phase-I) OHSR (Ram Nagar)	16332 14-03-2017	Lumpsum	2.16	3.27	2000	0.22	155
32	Raipur	(Phase-I) OHSR (Shyam Nagar)	16333 25-03-2017	Lumpsum	2.29	2.22	2000	0.23	164
33	Raipur	OHSR 2 no. (Phase-II) PKG-III	59561 03-01-2020	Lumpsum	2.46	3.97	25000	0.25	14
34	Rajnandgaon	WSS	16215 14-03-2017	Lumpsum	198.98	199.23	180000	19.90	158
Sewerage & Septage Management									
1	Jagdalpur	STP	47520 28-12-2018	Lumpsum	69.58	54.00	6 #	3.24	52
2	Raigarh	STP	46620 28-11-2018	Lumpsum	72.35	57.53	6 #	3.45	52

3	Raipur	STP	24777 05-12-2017	Lumpsum	304.89	235.00	200000	30.49	218
4	Rajnandgaon	STP	23073 03-11-2017	Lumpsum	12.32	12.50	10600	1.11	150

(Source: Information furnished by SUDA and Compiled by Audit)

- * **Rate of penalty is 0.5 per cent per week of value of work/contract sum.**
- ** **Maximum imposable penalty is 10 per cent of probable amount of contract in lump-sum contracts and six per cent of contract sum in percentage rate tenders.**
- # **Rate of penalty has been taken as 0.5 per cent of contract sum for each month of delay.**

Appendix 3.1.1
(Referred to in Para 3.1.8.1)

Statement showing award of work without completion of land acquisition process leading to non-completion of work

Sl. No.	Name of Division	Name of project/work	Agmt. No.	Date of NIT	PAC (₹ in crore)	Date of work order	Stipulated time period	Due date of completion	Status of work
1	EE, Kharang WR Dn., Bilaspur	Construction of Earthen Bund from RD 0 m to RD 1050 m with 2 nos of Head Sluice and 1 Nos Waste Weir and Earth work of LBC from RD 1410 m, RBC from RD 0m to RD 960m of main canal and its 6 nos structures of Sonthi Tank Scheme	06DL/2019-20	27.12.2018	2.07	17.08.2019	11 months i/c rainy season	17.07.2020	Incomplete finalized due to delay in completion of LA process.
2	EE, WRD, Janjgir HQ Champa	construction of main canal (15150M)-construction of underground RCC barrel between RD 4965 to 6870 M, RD 7970 M to 806M and RD 13390 M (Total length 3775M) (Sone Diversion scheme)	5DL/2020-21	13.05.2020	12.01	03.12.2020	15 months i/c rainy season	03.03.2022	Incomplete finalized due to non completion of LA process in two villages.
3	EE,WRD. Gariyaband	Construction of 5 Nos. Minor, 02 Sub Minor, 01 Nos. Aqueduct etc. of Amad Diversion Scheme	03/DL2020-21	13.12.2019	1.46	08.02.2021	08 months i/c rainy season	08.10.2021	Work delayed due to Covid-19 pandemic, delay in LA award and improper management of contractor.
4		Earth work of RBC main canal from RD 0 to 6900m and construction of 19 nos structure and earth work of L.B.C main canal from RD 0 M to 4350 M etc. of Amad Diversion Scheme	03/DL2019-20	21.12.2018	7.49	26.08.2019	15 months i/c rainy season	26.11.2020	Work delayed due to Covid-19 pandemic, delay in LA award.
5		Earth work of RBC main canal from RD 6900 to 22200m and construction of 53 nos structure and other work of Amad Diversion Scheme	04/DL2019-20	21.12.2018	8.35	26.08.2019	18 months i/c rainy season	26.02.2021	Work delayed due to Covid-19 pandemic, delay in LA award.
6	EE, WRD, Mahasamund	Earth work from RD 9150 to 18900 m. & Construction of 39 Nos. Structure & 15 Nos. outlets of main canal of Singbahal Tank Scheme	11DL/2016-17	02.08.2016	9.25	02.01.2017	11 months i/c rainy season	02.12.2017	Incomplete finalized due to delay in LA process.
Total					40.63				

(Source: Information provided by the divisional office)

Appendix 3.1.2
(Referred to in Para 3.1.8.6)

Short/non creation of Irrigation Potential (IP)

I. Nil/short creation of irrigation potential due to delay in Land Acquisition (LA) process and other technical issues resulted in blockade of fund amounting to ₹ 344.02 crore														
Sl. No.	Phase of sanction by NABARD	Name of the Project	Name of Division	Agmt. No.	Name of work	Date of work order	Due date of completion	Delayed period (till 31 March 2024)	Status of work (June 2024)	Total Exp. of work (₹ In Crore)	Proposed IP (Ha.)	Created IP (Ha.)	Shortage (Ha.)	Reason for short creation of IP
1	XXIV	Amad Diversion Scheme	EE, WRD. Gariyaband	04/DL 2019-20	Earth work of RBC main canal from RD 6900 to 22200m and construction of 53 nos structure.	26.08.2019	26.02.2021	3 Years and 01 Month	Incomplete	6.96	1600	750	850	Work delayed due to Covid-19 pandemic, delay in LA award etc.
2				03/DL 2020-21	Construction of 5 nos Minor , 02 sub minor 01 nos aqueduct and other works.	08.06.2020	08.02.2021	3 years and 01 month	Incomplete	1.09				
3				03/DL 2019-20	Earth work of RBC main canal from RD 0 to 6900m and construction of 19 nos structure and other work.	26.08.2019	26.11.2020	3 Years and 04 Months	Incomplete	7.05				
4	XIV	Khundi Nalla Diversion Scheme	EE WRD, Raigarh	3DL/2013-14	Construction of main canal from 0 to 9.00 km, ulkhar minor 0 to 0.9 etc and 33 no. structures.	16.12.2013	16.11.2014	09 years and 4 months	Incomplete	0.77	300	0	300	Due to non completion of LA process, the work is still incomplete.

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5	XXV	Khudmudi tank scheme	EE, WRD, Chhuikhadan	02DL/2019-20	Remodeling and C C lining of Khudmudi tank scheme	02.02.2020	02.01.2021	03 years and 02 months	Incomplete	1.76	254	0	254	Due to slow work progress by contractor
6	XXIV	Ghaurau Tank Scheme	EE, WRD Mahasamund	10 DL/2013-14	Earth work of RBC & LBC Canal & Construction of 25 No. Canal structures	03.10.2013	02.07.2014	9 years and 3 months	Incomplete	1.30	370	270	100	Due to non completion of LA process, the work is still incomplete.
7	XX	Arpa Bhaisajhar project	EE, WR Kota Dn, Bilaspur	07 DL/2013-14	Construction of Apra Bhaisajhar Barrage Project including hydraulic structure	12.09.2013	30.09.2016	7 years and 06 months	Incomplete	317.59	25000	13500	11500	Due to delay in Forest clearance, environment clearance , covid 19 and non completion of LA process
8	XXVI	Bhortola Tank Main Canal	EE ,WRD, Balod	02DL/2020-21	Remodeling and lining of Bhortola Tank Main Canal from RD 0 M to 6760 M	19.06.2020	18.02.2021	03 years and 01 months	Incomplete	2.41	191	148	43	Delay attributable to contractor
9	XXV	Lower maniyari diversion scheme.	EE, WR Kota Dn, Bilaspur	15 DL/ 2019-20	CC lining of main canal RD 0m to 1400m Takhatpur minor RD 0m to 1200 m including construction of 4 Nos VRB & restoration of Weir body etc.	16.03.2020	16.07.2021	2 years and 08 Months	Incomplete	5.09	784	600	184	Covid-19 and both side of canal is paddy and shortage of sand
Total (A)										344.02	28499	15268	13231	

II. Incomplete finalization of work														
1.	XXV	Sonthi Tank Scheme	EE, Kharang WR Dn., Bilaspur	06 DL/2019-20	Construction of Earthen Bund from RD 0 m to to RD 1050 m with 2 nos of Head Sluice and 1 Nos Waste Weir and Earth work of LBC from RD 1410 m, RBC from RD 0m to RD 960m of main canal and its 6 nos structures	17.08.2019	17.07.2020	08 months	Incomplete Final (31.03.2021)	1.05	100	50	50	Incomplete due to delay in completion of LA process and new tender would be invited for completion of remaining work.
2.	XIV	Lathnalla Diversion Scheme	EE, WRD, Raigarh	5DL/2013-14	Construction of Main Canal (0.00 km to 9.99 km) along with 24 Nos. of Structures	04.03.2014	04.09.2015	05 years and 05 months	Incomplete Final (03.02.2021)	12.15	1964	0	1964	Incomplete due to non completion of LA process
3.	XXV	Sone Diversion Scheme	EE, WR Janjgir HQ Dn.Champa	5DL/2020-21	Construction of underground RCC barrel between RD 4965 to 6870 M, RD 7970 M to 8060 M and RD 13390 M to 15170 M (Total length 3775M)	03.12.2020	31.03.2022	No delay	Incomplete Final (03.03.2022)	9.95	2429	0	2429	Head work completed but construction of canal is still incomplete due to non finalization of LA process in two villages.
4.	XXIV	Singbahal Tank Scheme	EE, WRD Mahasamund	11 DL/2016-17	Earth work from RD 9150 to 18900 m. & Construction of 39 Nos. Structure & 15 Nos. outlets of main canal	02.01.2017	01.12.2017	04 months	Incomplete Final (27.04.2018)	7.55	878	600	278	Incomplete due to delay in LA process.

5.	XXIII	Phonk Diversion Scheme	EE, WRD, Kawardha	12 DL/2016-17	C.C lining work of 1 Nos Distributary (Moteshra Distributary) and 4 Nos minors, canal structure etc.	11.11.2016	11.10.2017	09 months	Incomplete Final (31.07.2018)	4.29	1706	1440	266	Due to non execution of key components of distributaries by contractor and work was incomplete.
6.	XXIII	Padampur Diversion Scheme	EE, WR Maniyari, Mungeli	12 DL/2017-18	CC lining of main canal from RD 1260 M to RD 5550 M and repair of all structures	14.06.2017	14.05.2018	10 months	Incomplete Final (31.03.2019)	1.01	600	360	240	CC lining work of main canal from RD 1260 M to RD 5550 M was incomplete due to technical issues.
Total (B)										36.00	8277	2450	5827	
III. Nil/short creation of IP even after completion of the work														
1.	XIV	Kalhamar Diversion scheme	EE, WRD Division, Pendra Road	05 DL/2008-09	Construction of concrete weir, providing and fixing of scouring sluice and canal sluice gate.	19.04.2008	19.02.2009	03 months	Completed (03.05.2009)	2.06	262	0	262	Head work completed but canal work was not completed due to non completion of detailed survey of canal.

2.	XVI	Rehar Anicut/Diversion Scheme	EE, WRD, Surajpur	18 DL/2009-10	Construction of Rehar Anicut/Diversion Scheme	23.12.2009	23.09.2011	6 years and 06 Months	completed (27.03.2018)	28.02	1250	0	1250	Head work completed. As per the survey report, command area was not available in both side of canal.
3.	XXIII	Balodabazar Branch Canal	EE, WM Dn. No.2, Baloda Bazar	22 DL/2018-19	Remodeling & CC lining Dy No. 3, 7 & 9 from Baloda bazar Branch Canal including construction of 77 Nos. Canal Str. & control room at Chuchrungpur.	21.12.2018	21.12.2019	02 years and 3 months	Completed (24.03.2022)	10.04	441	142	299	Due to land acquired by other agency for mining purpose.
Total (C)										40.12	1953	142	1811	
Grand Total (A+B+C)										420.14	38729	17860	20869	

(Source: Information provided by the divisional office)

Appendix- 3.2.1
(Referred to in Para 3.2.6.1)

Statement showing Intervention wise target approved in State Action Plan (Rice)

(₹ in crore)

Sl.Nn.	Intervention	Targets approved by GoI in 2017-18		Targets approved by GoI in 2018-19		Targets approved by GoI in 2019-20		Targets approved by GoI in 2020-21		Percentage increase/ decrease in physical target
		Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial	
1	Cluster Demonstration (in ha.)	49136	44.42	25205	26.53	28679	31.58	24159	27.54	(-)51
2	Production of Seeds (in qtls.)	43525	5.55	32260	3.32	18300	3.95	17210	3.44	(-)60
3	Distribution of seeds (in qtls.)	91050	11.11	55855	6.63	31480	7.89	29284	6.88	(-)68
4	Nutrient Management (in ha.)	127550	5.55	80653	3.31	98560	3.95	86040	3.44	(-)33
5	Integrated Pest Mgt (in ha.)	88840	4.44	56787	2.65	63168	3.16	55072	2.75	(-)38
6	Assets Building (in nos.)	58492	21.01	40577	9.95	19955	11.84	10798	10.33	(-)82
7	Site Specific Activities (in nos.)	71	11.13	65	9.95	77	11.84	67	10.33	(-)6
8	Marketing (in nos.)	36	5.55	0	2.30	94	3.95	122	3.44	239
9	TRG Cropping System (in nos.)	793	1.11	474	0.66	564	0.79	492	0.69	(-)38
Grand Total			109.87		65.30		78.95		68.84	

(Source: Information provided by the department)

Appendix- 3.2.2
(Referred to in Para 3.2.7.1)

Statement showing target and achievement of Demonstrations in the State

(Area in Hectares)

Year	Direct Seeded		Line Transplanting		SRI		Stress Tolerant		Hybrid		Cropping System		Total Target	Total Achievement
	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement		
2017-18	1000	1000	1000	1000	2000	2000	15000	15000	15000	15000	15136	15136	49136	49136
2018-19	700	700	700	700	1400	1400	2100	2100	13900	13900	6405	6405	25205	25205
2019-20	500	500	500	500	2000	2000	9500	9400	6556	6556	9623	9623	28679	28579
2020-21	999	1000	1000	1000	3500	3500	4000	4000	5000	5000	9658	9659	24157	24159
Total	3199	3200	3200	3200	8900	8900	30600	30500	40456	40456	40822	40823	127177	127079

(Source: Information provided by the department)

Appendix- 3.2.3
(Referred to in Para 3.2.7.1(iii))

Statement showing target and achievement of cropping system in selected district

(Area in Hectares)

Name of the District	Year	Cropping System	
		Area	Percentage
Jagdalpur	2017-18	1800	31.58
	2018-19	1400	37.84
	2019-20	1400	37.84
	2020-21	--	--
Dhamtari	2017-18	700	21.88
	2018-19	100	8
	2019-20	200	25
	2020-21	559	25.89
Kanker	2017-18	1800	31.03
	2018-19	1000	34.48
	2019-20	1300	33.71
	2020-21	800	34.78
Kondagaon	2017-18	1900	35.85
	2018-19	1000	35.71
	2019-20	1000	34.48
	2020-21	1000	43.48
Balrampur	2017-18	1200	33.33
	2018-19	305	15.21
	2019-20	400	17.39
	2020-21	1000	45.45
Durg	2017-18	300	17.65
	2018-19	100	12.5
	2019-20	200	50
	2020-21	600	46.15
Surajpur	2017-18	1200	32.43
	2018-19	100	5.56
	2019-20	300	27.27
	2020-21	300	27.27
Balod	2017-18	1000	27.03
	2018-19	200	21.05
	2019-20	100	25
	2020-21	200	15.38

(Source: Information provided by the department and complied by the audit)

Appendix- 3.2.4

(Referred to in Para 3.2.7.3(ii))

Statement showing target and achievement of distribution of agricultural implements in the State

Year	Asset	Amount per unit (In ₹)	Target		Achievement	
			Physical (in Nos.)	Finance (₹ in crore)	Physical (in Nos.)	Finance (₹ in crore)
2017-18	A. Power operated Equipment					
	Seed Drills	15000	130	0.19	0	0
	Rotavater	35000	600	2.10	0	0
	Self propelled paddy transplanter	75000	50	0.38	0	0
	Power knap sack sprayer	3000	3000	0.90	20	0.01
	Power weeder	15000	297	0.45	0	0
	Paddy thresher	40000	200	0.80	13	0.05
	Multi crop thresher	40000	200	0.80	3	0
	Power tiller (General)	60000	210	1.26	0	0
	Power tiller(SC/ST)	75000	115	0.86	0	0
	Reaper for General Farmer	50000	120	0.60	0	0
	Reaper For SC/ST Farmer	63000	100	0.63	0	0
	MB Plough For General farmer	35000	50	0.18	0	0
	MB Plough for SC/ST Farmer	44000	20	0.08	0	0
	Leveler Blade for General farmer	35000	40	0.14	0	0
	Leveler Blade for SC/ST farmer	44000	20	0.09	0	0
	Power weeders for General farmer	12000	30	0.03	0	0
	Power Weeders for SC/ST farmer	15000	10	0.02	0	0
	Total (A)		5192	9.51	36	0.06
	B. Manual Equipment					
	Conoweeder	600	25000	1.50	47380	2.84
	Manual sprayers	600	25000	1.50	47222	2.83
	Total (B)		50000	3.00	94602	5.67
2018-19	A. Power operated Equipment		0	0	0	0
	Total(A)		0	0	0	0
	B. Manual Equipment					
	Conoweederfor small and marginal farmers	600	2800	0.17	800	0
	Conoweeder for other farmers	500	10000	0.50	2300	0
	Manual/power/knap sack	50per cent or	3000	0.18	34340	2.18

	small,marginal,women farmers	₹ 600				
	Manual power/knap sack for other farmers	40 per cent or ₹ 500	2000	0.10	550	0.01
	Total (B)		17800	0.95	37990	2.19
2019-20	A. Power operated Equipment					
	Power Knap sack sprayer		872	0.85	872	0.73
	Total(A)		872	0.85	872	0.73
	B. Manual Equipment					
	Conoweeder	50 per cent or ₹1200	5000	0.60	4800	0.6
	Manual knap sack sprayer		2750	0.18	2750	0.14
	Total(B)		7750	0.78	7550	0.74
2020-21	A. Power operated Equipment					
	Power operated Weeder (all Type)		36	0.15	1	0
	Power operated PP Equipment		455	0.42	228	0.09
	Multi Crop Thresher		8	0.03	2	0
	Paddy Thresher		4	0.04	0	0
	Total(A)		503	0.64	231	0.09
	B. Manual Equipment					
	Conoweeder for SC/ST, Small and Marginal, Women farmers	50 per cent or ₹1200	400	0.05	133	0.01
	Conoweeder for other farmers	40 per cent or ₹1000	395	0.04	50	0
	Manual sprayer/knap sack sprayer for small marginal farmers	50 per cent or ₹ 750	1500	0.22	1542	0.10
	Manual sprayer/knap sack sprayer	40 per cent or ₹600	1500	0.09	600	0.03
	Total(B)		3795	0.40	2325	0.14

(Source: Information provided by the department)

Appendix- 3.2.5
(Referred to in Para 3.2.9.1)

Statement showing status of productivity under the scheme in BGREI Districts

(in Kg/Hectare)

Sl. No	Name of the district	Rice				Percentage increase/decrease	Wheat				Percentage increase/Decrease
		2017-18	2018-19	2019-20	2020-21		2017-18	2018-19	2019-20	2020-21	
1	Gariyaband	1775	1855	2361	2182	22.93	1418	1747	1293	2135	50.56
2	Mahasamund	1933	1431	1705	1721	(-)10.97	1650	1928	1204	1684	2.06
3	Dhamtari	3047	2943	3567	3070	0.75	1367	1686	1238	1592	16.46
4	Durg	1899	2534	2845	2503	31.81	981	1297	886	1468	49.64
5	Balod	1927	1941	2333	3368	74.78	974	1154	702	1142	17.25
6	Bemetara	1428	1591	1795	2536	77.59	1037	1162	789	1446	39.44
7	Janjgir	3778	2845	3319	3172	(-)16.04	1728	2135	1451	2390	38.31
8	Sarguja	1929	1398	1593	1789	(-)7.26	1447	1756	1198	2325	60.68
9	Surajpur	1839	1717	1466	1804	(-)1.90	1433	1735	1272	1770	23.52
10	Balrampur	2000	1651	1737	2058	2.90	1750	1930	1313	1747	(-)0.17
11	Jagdalpur	1731	1780	2062	1797	3.81	1867	2254	1619	2160	15.69
12	Kondagaon	1489	1484	1680	1482	(-)0.47	1837	2333	1722	1945	5.88
13	Narayanpur	1152	1126	611	1410	22.40	2250	2730	1534	3003	33.47
14	Kanker	1724	1602	2224	2159	25.23	1450	1925	1262	1660	14.48

(Source: Information provided by the department and compiled by the Audit)

Appendix-3.3.1

(Referred to in para 3.3.7.2)

Details of outstanding temporary advances as of March 2022

(Amount in ₹)

S. No.	Name of Office	Outstanding temporary advances					Amount recovered after Audit	Pending temporary advances
		Prior to 2019-20	2019-20	2020-21	2021-22	Total		
1	DDH Bastar	44,100	-	26,53,245	35,839	27,33,184	3,71,379	23,61,805
2	DDH Bilaspur	15,17,436	-	-	-	15,17,436	15,17,436	-
3	DDH Durg	-	35,000	-	2,98,126	3,33,126	3,33,126	-
4	DDH Sarguja	1,50,078	-	6,60,000	46,74,018	54,84,096	32,71,991	22,12,105
5	ADH Balod	-	1,59,900	7,30,360	8,47,068	17,37,328	15,45,675	1,91,653
6	ADH Balouda Bazar	10,000	-	7,56,220	13,22,190	20,88,410	20,88,410	-
7	ADH Balrampur	71,09,128	7,16,140	5,26,713	29,12,118	1,12,64,099	94,11,695	18,52,404
8	ADH Jashpur	3,22,514	50,000	11,44,300	66,07,433	81,24,247	65,55,501	15,68,746
9	ADH Kondagaon	21,93,461	10,000	17,06,956	7,91,399	47,01,816	12,14,985	34,86,831
10	ADH Korea	6,71,667	56,971	4,69,028	6,06,247	18,03,913	12,64,106	5,39,807
11	ADH Mungeli	-	-	80,000	2,61,076	3,41,076	3,41,076	-
12	ADH Raigarh	14,10,650	2,21,476	2,89,090	37,04,897	56,26,113	51,28,711	4,97,402
13	ADH Rajnandgaon	-	-	2,88,976	-	2,88,976	10,216	2,78,760
14	ADH Surajpur	15,17,007	1,00,000	-	59,69,395	75,86,402	18,35,159	57,51,243
Grand Total		1,49,46,041	13,49,487	93,04,888	2,80,29,806	5,36,30,222	3,48,89,466	1,87,40,756

(Source: Information provided by Department and compiled by audit)

Appendix-3.3.2

(Referred to in para 3.3.8.3)

Expenditure towards subsidy for construction of shade net

(₹ in crore)

S. No.	Name of Office	Number of shade net built	Expenditure incurred
1	DDH Durg	25	3.36
2	DDH Raipur	34	4.36
3	ADH Balod	39	2.91
4	ADH Bemetara	25	3.09
5	ADH Korba	27	2.58
6	ADH Mungeli	18	1.61
7	ADH Rajnandgaon	40	3.07
Total Selected district		208	20.98

(Source: Information provided by Department and compiled by audit)

Appendix- 3.3.3*(Referred to in para 3.3.8.3)***Statement showing excess payment of subsidy on Shade net house***(amount in ₹)*

Sr. No.	Beneficiary	District	Constructed area (in Sqm)			Excess payment to firm (at the rate of ₹ 710/sqm)	Excess Subsidy paid
			As per records	As per Physical verification	Less construction		
1	2	3	4	5	6=(4-5)	7	8
1	A	Bemetara	2000	1350	650	4,61,500	2,30,750
2	B	Bemetara	4000	3250	750	5,32,500	2,66,250
3	C	Bemetara	4000	3150	850	6,03,500	3,01,750
4	D	Mungeli	4000	3300	700	4,97,000	2,48,500
5	E	Raipur	4000	3300	700	4,97,000	2,48,500
6	F	Raipur	4000	3300	700	4,97,000	2,48,500
7	G	Raipur	4000	3300	700	4,97,000	2,48,500
8	H	Raipur	4000	3075	925	6,56,750	3,28,375
9	I	Raipur	4000	1575	2425	17,21,750	8,60,875
	Total		34000	25600	8400	59,64,000	29,82,000

(Source: Information provided by Department and compiled by audit)

Appendix- 3.3.4

(Referred to in para 3.3.8.5)

Statement showing subsidy paid for low-cost Preservation Unit

(₹ in Lakh)

Sl. No.	Name of Office	Number of preservation units distributed	Unit cost as per norms	Expenditure incurred by farmer (at the rate of ₹ 1.00 lakh/unit)	Subsidy paid by department (₹ in lakh)	Actual subsidy payable at the rate of actual cost of solar dryer i.e 38,000/unit	Excess subsidy paid
1	DDH Durg	75	150	75	75	14.25	60.75
2	DDH Raipur	45	90	45	45	8.55	36.45
3	ADH Balod	20	40	20	20	3.80	16.20
4	ADH Bemetara	100	200	100	100	19.00	81.00
5	ADH Korba	145	290	145	145	27.55	117.45
6	ADH Mungeli	45	90	45	45	8.55	36.45
7	ADH Rajnandgaon	50	100	50	50	9.50	40.50
Total		480	960	480	480	91.20	388.80

(Source: Information provided by Department and compiled by audit)

Appendix 3.4.1

(Referred to in Para 3.4.7.3(b))

Statement showing cases of training to one trainee in two different/same courses simultaneously**(₹ in lakh)**

Sl. No	Beneficiary	Father Name	Course	ABN	Training Start Date	End Date	Irregular drawal
1	A1	B1	Housekeeper	0604P004HOS704170200080317	14-01-2017	22-03-2017	0
	A1	B1	Front office cum receptionist	0604P004HOS610170500080317	20-01-2017	27-03-2017	0.22
2	A2	B2	Front office cum receptionist	0604P004HOS610160100080117	02-11-2016	07-01-2017	0.22
	A2	B2	Housekeeper	0604P004HOS704160900110117	05-11-2016	09-01-2017	0
3	A3	B3	Assistant Fire Operator	0604P004FRS101161400301216	07-11-2016	27-12-2016	0.14
	A3	B3	Assistant Fire Operator	0604P004FRS101161000211216	02-11-2016	22-12-2016	0
4	A4	B4	Front office cum receptionist	0604P004HOS610170200330317	14-01-2017	22-03-2017	0.22
	A4	B4	Front office cum receptionist	0604P004HOS610170500080317	20-01-2017	27-03-2017	0
5	A5	B5	Assistant Fire Operator	0604P004FRS101160100010117	02-11-2016	23-12-2016	0
	A5	B5	Assistant Fire Operator	0604P004FRS101161500301216	07-11-2016	27-12-2016	0.14
6	A6	B6	Assistant Fire Operator	0604P004FRS101170700010317	07-02-2017	29-03-2017	0
	A6	B6	Front office cum receptionist	0604P004HOS610171300080317	06-02-2017	12-04-2017	0.22
7	A7	B7	Front office cum receptionist	0604P004HOS610160100080117	02-11-2016	07-01-2017	0.22
	A7	B7	Assistant Fire Operator	0604P004FRS101160900211216	02-11-2016	22-12-2016	0
8	A8	B8	Front office cum receptionist	0604P004HOS610170500080317	20-01-2017	27-03-2017	0.22
	A8	B8	Assistant Fire Operator	0604P004FRS101170800010317	07-02-2017	29-03-2017	0
9	A9	B9	Front office cum receptionist	0604P004HOS610170200330317	14-01-2017	22-03-2017	0.22
	A9	B9	Front office cum receptionist	0604P004HOS610170900080317	20-01-2017	27-03-2017	0
10	A10	B10	Front office cum receptionist	0604P004HOS610180100301018	09-08-2018	23-10-2018	0.24
	A10	B10	Assistant Fire Operator	0604P004FRS101180800601118	20-09-2018	17-11-2018	0
11	A11	B11	Assistant Fire Operator	0604P004FRS101170600010317	07-02-2017	29-03-2017	0.14

	A11	B11	Assistant Fire Operator	0604P004FRS10 1161900210217	05-01-2017	17-02-2017	0
12	A12	B12	Front office cum receptionist	0604P004HOS61 0170500080317	20-01-2017	27-03-2017	0.22
	A12	B12	Assistant Fire Operator	0604P004FRS10 1170700010317	07-02-2017	29-03-2017	0
13	A13	B13	Assistant Fire Operator	0604P004FRS10 1180100370218	09-01-2018	08-03-2018	0.14
	A13	B13	Assistant Fire Operator	0604P004FRS10 1180200260318	23-01-2018	22-03-2018	0
14	A14	B14	Front office cum receptionist	0604P004HOS61 0170400080317	20-01-2017	27-03-2017	0.22
	A14	B14	Assistant Fire Operator	0604P004FRS10 1170800010317	07-02-2017	29-03-2017	0
15	A15	B15	Assistant Fire Operator	0604P004FRS10 1160100010117	02-11-2016	23-12-2016	0.14
	A15	B15	Assistant Fire Operator	0604P004FRS10 1161300011216	05-11-2016	25-12-2016	0
16	A16	B16	Assistant Fire Operator	0604P004FRS10 1161200011216	02-11-2016	22-12-2016	0
	A16	B16	Assistant Fire Operator	0604P004FRS10 1161300011216	05-11-2016	25-12-2016	0.14
17	A17	B17	Assistant Fire Operator	0604P004FRS10 1170300010317	07-02-2017	29-03-2017	0
	A17	B17	Front office cum receptionist	0604P004HOS61 0170700080317	20-01-2017	27-03-2017	0.22
18	A18	B18	Assistant Fire Operator	0604P004FRS10 1170100010317	07-02-2017	29-03-2017	0.14
	A18	B18	Assistant Fire Operator	0604P004FRS10 1161800010217	05-01-2017	17-02-2017	0
19	A19	B19	Assistant Fire Operator	0604P004FRS10 1170800010317	07-02-2017	29-03-2017	0
	A19	B19	Front office cum receptionist	0604P004HOS61 0171400330317	06-02-2017	12-04-2017	0.22
20	A20	B20	Front office cum receptionist	0604P004HOS61 0170200330317	14-01-2017	22-03-2017	0.22
	A20	B20	Assistant Fire Operator	0604P004FRS10 1162300010217	05-01-2017	17-02-2017	0
21	A21	B21	Front office cum receptionist	0604P004HOS61 0170100330317	14/01/2017	22/03/2017	0.22
	A21	B21	Housekeeper	0604P004HOS70 4160200080117	11-02-2016	01-07-2017	0
22	A22	B22	Front office cum receptionist	0604P004HOS61 0171200080317	24/01/2017	30/03/2017	0.22
	A22	B22	Front office cum receptionist	0604P004HOS61 0170200330317	14/01/2017	22/03/2017	0
23	A23	B23	Front office cum receptionist	0604P004HOS61 0170500080317	20/01/2017	27/03/2017	0.22

	A23	B23	Assistant Fire Operator	0604P004FRS10 1170400010317	07-02-2017	29/03/2017	0
24	A24	B24	Front office cum receptionist	0604P004HOS61 0171100080317	24-01-2017	30-03-2017	0
	A24	B24	Front office cum receptionist	0604P004HOS61 0172200690218	15-12-2017	28-02-2018	0.23
25	A25	B25	Assistant Fire Operator	0604P004FRS10 1172200010817	27-06-2017	16-08-2017	0
	A25	B25	Assistant Fire Operator	0604P004FRS10 1172500290118	06-12-2017	02-02-2018	0.14
26	A26	B26	Assistant Fire Operator	0604P004FRS10 1172000370717	15-06-2017	05-08-2017	0
	A26	B26	Assistant Fire Operator	0604P004FRS10 1172800220118	19-12-2017	15-02-2018	0.14
27	A27	B27	Assistant Fire Operator	0604P004FRS10 1160400301216	02-11-2016	22-12-2016	0
	A27	B27	Assistant Fire Operator	0604P004FRS10 1172200010817	27-06-2017	16-08-2017	0.14
28	A28	B28	Assistant Fire Operator	0604P004FRS10 1160400301216	02-11-2016	22-12-2016	0
	A28	B28	Assistant Fire Operator	0604P004FRS10 1180700470918	31-07-2018	27-09-2018	0.15
29	A29	B29	Assistant Fire Operator	0604P004FRS10 1160400301216	11-02-2016	22/12/2016	0
	A29	B29	Assistant Fire Operator	0604P004FRS10 1161800010217	01-05-2017	17/02/2017	0.14
30	A30	B30	Front office cum receptionist	0604P004HOS61 0171800060218	12-06-2017	19/02/2018	0
	A30	B30	Front office cum receptionist	0604P004HOS61 0180100301018	08-09-2018	23/10/2018	0.24
Total							5.7

(Source: Data furnished by DSDA, Jashpur and compiled by Audit)

Appendix 3.4.2

(Referred to in Para 3.4.8.1)

Details of unutilised amount lying with Government VTPs

(₹ in lakh)

Name of the District	Sl. No.	Name of the VTP	Training cost issued	Total Expenditure incurred	Amount lying with VTPs
Balodabazar	1	Government ITI, Kasdol	18.08	5.19	12.89
	2	Joint Director, Pisciculture	8.11	1.31	6.80
	3	Agriculture department	11.85	10.67	1.18
	4	Government ITI, Hatbandh	11.06	3.37	7.69
	5	Government ITI, Simga	0.34	0.00	0.34
	6	AD, Horticulture	15.78	13.58	2.20
Bilaspur	7	Government ITI, Mastoori	52.57	49.83	2.74
	8	EE, RES, Bilaspur (Bilaspur, Kota, Mastoori, Gourella, Pendra, Marawahi)	50.89	32.80	18.09
	9	Model ITI Koni	2.77	2.12	0.65
	10	Central Jail, Bilaspur	26.81	12.81	14.00
Korba	11	Jila Jail, Korba	11.25	3.67	7.58
	12	Sub-Jail, Katghora	25.95	23.78	2.17
Surajpur	13	EE, RES, Dn. Surajpur	61.22	21.04	40.18
	14	TS, ITI, Pratappur	13.03	9.96	3.07
	15	District Jail Surajpur	30.79	30.37	0.42
Ambikapur	16	Central Jail, Ambikapur	17.48	14.81	2.67
Raipur	17	Central Jail, Raipur	89.74	41.01	48.73
Kanker	18	District Jail, Kanker	19.98	18.45	1.53
Jashpur	19	District Jail, Jashpur	40.11	39.89	0.22
Balrampur	20	Skill Development Centre	93.39	77.04	16.35
Jashpur	21	DD, Veterinary Services	24.96	21.95	3.01
	22	DPO, ICDS Jashpur	10.71	0.33	10.38
	23	TS, Govt. ITI, Tapkara	9.38	8.86	0.52
	24	TRG, Govt. ITI, Kunkuri	11.52	5.98	5.54
	25	AD, Sericulture, Jashpur	45.41	30.69	14.72
	26	DFO, Jashpur	50.32	39.09	11.23
	27	EE, PHE, Jashpur	29.88	27.54	2.34
	28	DD, Agriculture, Jashpur	47.73	46.98	0.75
	29	Govt. Polytechnic, Jashpur	16.76	16.51	0.25
Total			847.87	609.63	238.24

(Source: Data furnished by Government VTPs)

Appendix-3.5.1

(Referred to in Para 3.5.11.1)

Details of RDF (Without Plantation Work) done during 2019-22 by the selected divisions

Sl. No.	Division Name	Period of Working Plan	Year	No. of compartments	Area (in ha.)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)
1	Korba	2011-12 to 2020-21	2019-20	18	969.441	173.90	173.89
			2020-21	25	867.971	153.70	153.50
			2021-22	20	1027.721	184.36	184.29
			Total	63	2865.133	511.96	511.68
2	Jashpur	2020-21 to 2029-30	2019-20	0	0.000	0.00	0.00
			2020-21	0	0.000	0.00	0.00
			2021-22 (I)	102	3501.442	628.10	512.18
			2021-22 (II)	103	3453.830	619.56	483.97
			Total	205	6955.272	1247.66	996.15
3	Mahasamund	2011-12 to 2020-21	2019-20	11	343.560	61.63	36.85
			2020-21	5	169.880	30.47	23.38
			2021-22	33	1368.010	245.39	120.11
			Total	49	1881.450	337.49	180.34
4	Balodabazar	2011-12 to 2020-21	2019-20	18	1296.540	210.89	210.11
			2020-21	17	1310.510	228.61	229.31
			2021-22	16	1008.720	177.19	177.20
			Total	51	3615.770	616.69	616.62
5	Bastar	2019-20 to 2028-29	2019-20	91	4841.800	868.54	868.45
			2020-21	102	5428.356	973.76	973.75
			2021-22	101	5271.457	945.62	945.35
			Total	294	15541.613	2787.92	2787.55
6	Rajnandgaon	2020-21 to 2029-30	2019-20	19	1243.190	223.01	223.01
			2020-21	0	0.000	0.00	0.00
			2021-22	50	3525.340	632.39	632.05
			Total	69	4768.530	855.40	855.06
7	Bijapur	2011-12 to 2020-21	2019-20	35	5885.238	908.56	908.39
			2020-21	32	5791.188	937.72	937.61
			2021-22	37	7247.295	1230.85	1230.73
			Total	104	18923.721	3077.13	3076.73
8	South Kondagaon	2019-20 to 2028-29	2019-20	5	179.560	32.21	32.20
			2020-21	10	366.800	65.80	65.79
			2021-22	6	243.509	43.68	43.67
			Total	21	789.869	141.69	141.66
9	Marwahi	2012-13 to	2019-20	7	502.631	90.17	89.40

		2021-22	2020-21	5	530.503	95.16	95.16
			2021-22	10	728.469	130.68	67.09
			Total	22	1761.603	316.01	251.65
10	Koriya	2018-19 to 2027-28	2019-20	27	1199.970	215.26	222.80
			2020-21	29	1247.090	223.71	212.42
			2021-22	27	1573.920	282.34	288.22
			Total	83	4020.98	721.31	723.44
11	Surajpur	2020-21 to 2029-30	2019-20	37	3171.514	568.91	563.62
			2020-21	44	4116.510	738.44	735.75
			2021-22	45	3172.910	396.86	395.13
			Total	126	10460.934	1704.21	1694.50
12	Balrampur	2018-19 to 2027-28	2019-20	90	6867.917	1232.00	1231.97
			2020-21	65	6817.930	1223.03	1223.03
			2021-22	70	4664.120	836.66	836.66
			Total	225	18349.967	3291.69	3291.66
Grand Total				1312	89934.842	15609.16	15127.04

(Source: Information provided by department)

Appendix-3.5.2
(Referred to in Para 3.5.11.1)

Detail of Irregular expenditure due to RDF work carried out on Blank area

Sl. No.	Treatment Year	Compartment No.	Coupe Number	Total Area of the compartment of the coupe (in ha.)	Treatment Area taken by the division (in ha.)	Blank area of the compartment of the coupe (in ha.)	Understocked area of the compartment of the coupe (in ha.)	Blank Area where RDF without plantation work carried out (in ha.)	Allotment (in lakh)	Expenditure (in lakh)	Irregular expenditure on RDF treatment work (in lakh)
KORBA DIVISION											
1	2019-20	985	IX	77.99	40.80	40.80	0.00	40.80	9.19	9.18	9.18
2		1238	IX	89.65	64.53	41.34	23.18	41.34	14.54	14.53	9.31
3		1243	IX	48.77	38.54	21.62	16.92	21.62	8.68	8.68	4.87
4		1224	IX	100.29	82.02	19.61	62.42	19.61	18.48	18.47	4.41
5		1123	IX	128.63	37.71	22.16	15.55	22.16	8.50	8.49	4.99
6		1150	IX	123.78	47.10	25.83	21.27	25.83	10.61	10.61	5.82
7		1151	IX	81.99	33.13	16.81	16.32	16.81	7.46	7.46	3.78
8		1478	IX	91.04	75.85	75.29	0.00	75.85	17.09	17.09	17.09
9		1346, 1347 & 1348	IX	45.18	40.27	10.76	29.52	10.75	9.07	9.06	2.42
Total				787.34	459.95	274.22	185.18	274.77	103.62	103.57	61.87
10	2020-21	1420	X	43.21	31.26	24.51	6.75	24.51	6.61	6.17	4.84
11		1151	X	76.63	37.91	15.74	22.17	15.74	8.01	7.48	3.10
12		OA 1396 & 1105	X	79.63	48.65	32.74	15.91	32.74	10.28	9.60	6.46
13		1238	X	87.75	47.04	42.36	14.68	32.36	9.94	9.17	6.31
14		1142	X	83.35	19.11	19.11	0.00	19.11	4.04	3.77	3.77
Total				370.57	183.97	134.45	59.52	124.45	38.88	36.19	24.48
15	2021-22	OA 1294, 1297, 1299	I	66.15	60.96	40.21	20.76	40.21	11.48	10.94	7.22

		& 1301									
16		OA 1281 & 1512	I	86.69	59.91	59.91	0.00	59.91	11.29	10.74	10.74
17		OA 1178 & 1179	I	99.22	56.33	57.06	29.27	27.06	10.61	10.10	4.85
18		OA 1403, 1399, 1400, 1401, 1402 & 1107	I	56.23	49.42	42.77	6.66	42.77	9.31	8.86	7.67
19		OA 1371,1374, 1380 and 1381	I	56.41	56.41	42.30	14.12	42.30	10.63	10.12	7.59
20		OA 1417	I	55.50	47.49	47.50	0.00	47.49	8.95	8.52	8.52
21		OA 1436	I	111.97	74.79	91.14	8.64	66.14	14.09	13.41	11.86
22		OA 1476,1477	I	81.04	54.35	81.04	0.00	54.35	10.24	9.74	9.74
23		OA 1275	I	30.81	30.48	20.87	9.61	20.87	5.74	5.46	3.74
24		OA 1244, 1245	I	32.56	27.81	22.35	9.91	17.91	5.24	4.98	3.21
25		OA 1419	I	44.88	32.88	32.88	0.00	32.88	6.19	5.90	5.90
26		OA 1427, 1426	I	49.70	34.78	26.65	8.13	26.65	6.55	6.24	4.78
Total				771.17	585.62	564.66	107.10	478.53	110.32	105.01	85.81
Total				1929.07	1229.54	973.33	351.80	877.74	252.82	244.77	172.16
MAHASAMUND DIVISION											
27	2021-22	197, 460	I	64.65	59.27	27.87	30.89	28.38	10.63	4.02	1.92
28		344	I	89.08	35.28	34.24	0	35.28	6.33	2.36	2.36
29		67	I	73.9	30.00	60.07	0	30.00	5.38	3.21	3.21
30		53	I	79.28	10.63	10.63	0	10.63	1.91	0.81	0.81
31		357	I	97.65	38.04	11.18	26.86	11.18	6.82	3.91	1.15
Total				404.56	173.22	143.99	57.75	115.47	31.07	14.31	9.45
JASHPUR DIVISION											
32	2021-22	P620	I(C)	17.57	17.57	6.03	11.54	6.03	3.15	2.00	0.69
33		P1338	I,II(A)	63.44	63.44	30.52	32.92	30.52	11.38	10.68	5.14
34		P944	II (B)	27.10	27.10	6.35	20.75	6.35	4.86	4.42	1.04

35		P1362	I(B)	29.36	29.36	29.36	0.00	29.36	5.27	4.86	4.86
36		P1234	II(A)	43.35	35.80	35.80	7.55	28.25	6.42	6.35	5.01
37		P952	I(B)	55.32	55.32	55.32	0.00	55.32	9.92	7.30	7.30
38		P926	I(B)	31.25	31.25	31.25	0.00	31.25	5.61	0.00	0.00
39		P1370	I(B)	24.94	19.94	10.73	9.21	10.73	3.58	3.58	1.93
40		P1190	II(A)	30.99	25.37	21.94	9.05	16.32	4.55	4.55	2.93
41		P1191	II(B)	20.01	20.01	20.01	0.00	20.01	3.59	3.47	3.47
42		P1047	I(B)	29.20	29.20	14.35	14.85	14.35	5.24	5.06	2.49
43		P1031	I,II(A)	116.59	116.59	42.13	74.46	42.13	20.91	20.53	7.42
44		P1233	I,II	104.93	104.93	100.74	4.19	100.74	18.82	18.42	17.68
45		P1239	I(B)	15.67	15.67	15.67	0.00	15.67	2.81	2.70	2.70
46		P1194	II(A)	42.05	42.05	13.03	29.02	13.03	7.54	7.21	2.23
47		P1243	II(B)	9.68	9.68	3.48	6.20	3.48	1.74	1.66	0.60
48		P1042	I(B)	12.11	12.11	12.11	0.00	12.11	2.17	2.09	2.09
49		P1275	I(B)	34.26	34.26	34.26	0.00	34.26	6.15	5.81	5.81
50		P1034	I	37.11	37.11	25.60	11.51	25.60	6.66	6.51	4.49
51		P998	II(A)	16.61	16.61	16.61	0.00	16.61	2.98	2.89	2.89
52		P773	I,II(A)	68.27	65.38	30.12	38.15	27.23	11.73	9.87	4.11
53		P900	I,II	101.47	96.67	94.99	0.00	96.67	17.34	15.26	15.26
Total				931.28	905.42	650.40	269.40	636.02	162.42	145.22	100.13
BALODABAZAR DIVISION											
54	2019-20	39	IX	88.19	3.37	3.37	0.00	3.37	0.60	0.60	0.60
55		196	IX	82.32	80.35	48.15	32.21	48.14	11.94	11.94	7.16
56		453	IX	113.93	57.38	51.35	6.02	51.36	10.29	10.28	9.20
57		447	IX	193.15	193.15	193.15	0.00	193.15	34.65	34.65	34.65
58		397	IX	97.94	77.94	55.99	21.95	55.99	13.98	13.97	10.04

Total				575.53	412.19	352.01	60.18	352.01	71.47	71.45	61.65
59	2020-21	196	X	82.99	80.21	26.24	53.97	26.24	14.39	14.39	4.71
60		447	X	189.48	64.08	35.57	28.51	35.57	9.59	9.53	5.29
61		147	X	75.81	65.81	55.51	20.30	45.51	11.81	11.81	8.16
62		213	X	78.88	78.88	62.24	16.64	62.24	14.15	14.15	11.16
63		397	X	185.02	153.70	96.53	57.17	96.53	23.00	22.75	14.29
64		394	X	119.75	119.75	82.66	37.10	82.65	21.48	22.44	15.49
Total				731.93	562.43	358.75	213.69	348.74	94.41	95.05	59.09
65	2021-22	145	I	90.31	90.31	62.55	27.76	62.55	16.20	16.24	11.25
Grand Total				1397.77	1064.93	773.31	301.63	763.30	182.08	182.74	131.99
BASTAR DIVISION											
66	2019-20	821	I	107.91	107.91	41.24	66.66	41.24	19.36	19.35	7.40
67		471	I	369.10	65.20	355.59	13.51	51.69	11.70	11.70	9.27
68		489	I	19.18	19.18	19.18	0.00	19.18	3.44	3.44	3.44
69		502	I	6.17	6.17	6.17	0.00	6.17	1.11	1.11	1.11
70		534	I	8.03	8.03	8.03	0.00	8.03	1.44	1.44	1.44
71		787	I	38.68	38.68	38.68	0.00	38.68	6.94	6.94	6.94
Total				549.06	245.16	468.88	80.17	164.99	43.98	43.97	29.59
72	2020-21	310	II	36.23	34.76	22.09	12.67	22.09	6.24	6.24	3.96
73		471	II	369.10	72.58	355.59	13.51	59.07	13.02	13.02	10.60
74		653	II	47.12	47.12	47.12	0.00	47.12	8.45	8.45	8.45
75		823	II	20.76	20.76	20.76	0.00	20.76	3.73	3.73	3.73
Total				473.21	175.22	445.56	26.18	149.04	31.44	31.44	26.74
76	2021-22	368	III	18.38	18.38	12.04	6.34	12.04	3.30	3.30	2.16
77		357	III	36.84	36.84	25.79	11.05	25.79	6.61	6.61	4.63
78		471	III	369.10	52.82	355.59	13.51	39.31	9.48	9.47	7.05

79		709	III	29.95	29.95	24.31	5.64	24.31	5.37	5.37	4.36
80		724	III	9.80	9.80	9.80	0.00	9.80	1.76	1.75	1.75
81		799	III	335.18	62.31	332.61	2.57	59.74	11.18	11.18	10.72
82		869	III	39.94	39.94	39.94	0.00	39.94	7.17	7.17	7.17
Total				839.19	250.04	800.08	39.11	210.92	44.87	44.85	37.83
Grand Total				1861.46	670.42	1714.52	145.47	524.95	120.29	120.25	94.16
BIJAPUR DIVISION											
83	2019-20	531	IX	408.71	408.71	173.12	235.58	173.12	63.09	63.09	26.72
84		562	IX	411.50	407.23	258.02	149.21	258.02	62.87	62.86	39.83
85		581	IX	373.79	373.79	125.15	248.64	125.15	57.70	57.70	19.32
86		469	IX	265.62	251.53	78.04	173.50	78.04	38.83	38.83	12.05
87		566	IX	331.51	331.51	43.35	288.15	43.35	51.18	51.17	6.69
88		974	IX	308.16	167.03	63.54	103.49	63.54	25.78	25.78	9.81
89		964	IX	129.49	119.52	46.88	72.64	46.88	18.45	18.45	7.24
90		652	IX	348.72	348.72	79.13	269.59	79.13	53.84	53.83	12.21
91		858	IX	260.87	123.72	47.97	75.75	47.97	19.10	19.09	7.40
92		914	IX	251.83	181.01	72.77	108.24	72.77	27.94	27.93	11.23
93		832	IX	148.99	126.22	46.36	79.86	46.36	19.49	19.46	7.15
Total				3239.18	2838.97	1034.32	1804.65	1034.32	438.27	438.19	159.64
94	2020-21	65	X	315.83	205.30	61.14	144.16	61.14	33.24	33.23	9.90
95		222	X	332.51	211.64	41.93	169.71	41.93	34.27	34.27	6.79
96		OA 1120	X	278.43	234.42	114.81	119.61	114.81	37.96	37.96	18.59
97		550	X	429.81	273.52	90.98	182.53	90.98	44.28	44.28	14.73
98		582	X	285.76	285.76	117.94	167.82	117.94	46.27	46.27	19.10
99		468	X	200.75	149.75	100.44	49.31	100.44	24.24	24.24	16.26
100		567	X	402.77	372.12	178.88	193.24	178.88	60.25	60.25	28.96

Audit Report on Performance and Compliance Audit for the year ended 31 March 2022

101		621	X	253.73	229.56	134.34	95.22	134.34	37.17	37.17	21.75
102		839	X	259.90	184.68	141.87	42.81	141.87	29.90	29.90	22.97
103		853	X	175.44	96.30	55.61	40.69	55.61	15.59	15.58	9.00
104		835	X	110.02	81.23	81.23	0.00	81.23	13.15	13.14	13.14
105		951	X	241.30	216.98	46.13	170.85	46.13	35.13	35.13	7.47
106		962	X	222.21	178.91	73.49	105.42	73.49	28.96	28.95	11.89
Total				3508.46	2720.14	1238.78	1481.36	1238.78	440.41	440.37	200.54
107	2021-22	1014	I	322.98	198.77	124.00	74.77	124.00	35.65	35.65	22.24
108		982	I	386.02	345.21	166.11	179.10	166.11	61.92	61.92	29.79
109		981	I	275.84	275.84	99.78	176.06	99.78	49.48	49.48	17.90
110		588	I	370.65	244.57	134.23	110.34	134.23	40.77	40.77	22.38
111		620	I	275.75	198.85	61.23	137.62	61.23	33.14	33.14	10.20
112		855	I	253.28	223.47	78.68	144.80	78.68	37.25	37.25	13.11
113		895	I	235.84	167.28	43.65	133.63	33.65	27.88	27.88	5.61
114		849	I	141.44	92.71	76.42	16.29	76.42	15.45	15.45	12.73
Total				2261.80	1746.70	784.09	972.61	774.09	301.54	301.54	133.97
Grand Total				9009.43	7305.81	3057.18	4258.62	3047.19	1180.22	1180.10	494.16
GRAND TOTAL				15533.57	11349.34	7312.73	5384.67	5964.67	1928.90	1887.39	1002.05

(Source: (i) Working Plan of the divisions (ii) Project Report and Stock maps of the treated compartments and (iii) Information provided by the department)

Appendix-3.5.3

(Referred to in Para 3.5.11.2 (a))

Detail of avoidable expenditure due to RDF work taken in Encroachment area

Si No.	Year	No. of Compartment	Treated area (in ha.)	Total Expenditure done by division (in lakh)	As per working plan of division					Area to be taken for treatment of RDF work (in ha.)	Encroachment area where treatment work taken (in ha.)	Avoidable Expenditure (in lakh)
					Total workable area (in ha.)	Under-stocked area (in ha.)	Blank area (in ha.)	Plantation Area (in ha.)	Encroachment area (In ha.)			
1	2019-20	P 3348	169.520	30.41	169.520	90.660	47.070	0.000	31.790	137.730	31.79	5.70
2		P 3373	88.390	15.86	88.390	73.170	0.000	0.000	15.220	73.170	15.22	2.73
3		P 2804	258.050	46.29	258.050	81.080	0.000	0.000	176.970	81.080	176.97	31.75
Total			515.960	92.56	515.960	244.910	47.070	0.000	223.980	291.980	223.98	40.18
4	2020-21	P 3497	186.830	33.51	186.830	93.610	0.000	0.000	93.220	93.610	93.22	16.72
5		P 3288	185.680	33.31	185.680	0.000	0.000	110.670	75.010	110.670	75.01	13.46
6		P 2984	52.360	9.35	52.360	0.000	30.590	0.000	21.770	30.590	21.77	3.89
7		P 2802	181.730	32.60	206.730	154.640	0.000	0.000	52.090	154.640	27.09	4.86
8		P 2844	268.500	48.16	313.500	22.530	0.000	181.840	109.130	204.370	64.13	11.50
Total			875.100	156.93	945.100	270.780	30.590	292.510	351.220	593.880	281.22	50.43
9	2021-22	P 3401	40.400	4.93	40.400	0.000	0.000	0.000	40.400	0.000	40.40	4.93
10		P 3346	99.920	12.20	99.920	70.400	0.000	0.000	29.520	70.400	29.52	3.60
Total			140.320	17.13	140.320	70.400	0.000	0.000	69.920	70.400	69.92	8.53
Grand Total			1531.380	266.62	1601.380	586.090	77.660	292.510	645.120	956.260	575.12	99.14

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

Appendix-3.5.4
(Referred to in Para 3.5.11.2(b))

Detailed of RDF Work done in Vangram area in year 2019-20 to 2021-22

Compartment No.	Treated area (in ha.)	Total Workable (Blank + Under stocked) area (in ha.)	Unworkable Area (in ha.)	Vangram area where RDF without plantation work was carried out	Allotment (in ₹)	Expenditure (in ₹)	Expenditure to be incurred (in ₹)	Avoidable expenditure (in ₹)
			Vangram					
1	2	3	4	5	6	7	8=7/2*3	9= 7-8
C/IX 66	114.450	72.272	42.178	42.178	1766879.00	1766879.00	1115735.07	651143.93
C/IX 254	60.942	0.000	60.942	60.942	940823.00	940823.00	0.00	940823.00
C/X 680	57.622	43.527	14.095	14.095	933033.00	932941.00	704732.96	228208.04
C/X 834	61.970	0.000	61.970	61.970	1003437.00	1003170.00	0.00	1003170.00
C/I P 84	164.560	57.766	106.794	106.794	2951951.00	2951951.00	1036232.39	1915718.61
C/I 366	193.628	0.000	193.628	193.628	3473386.00	3473386.00	0.00	3473386.00
C/I 522	315.814	0.000	315.814	315.814	5665214.00	5665214.00	0.00	5665214.00
Total	968.986	173.565	795.421	795.421	16734723.00	16734364.00	2856700.42	13877663.58

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

Appendix-3.5.5

(Referred to in Para 3.5.11.3(a))

Detail of excess expenditure due to not following the norms of plantation work on CPT

Year	Compartment No.	Treatment area (in ha.)	Work Name	Constructed of Live Hedge (in R.M.) as per project report	Expenditure (in ₹)	CPT Work done	Live Hedge work to be carried out (in R.M.)	Norms as per SOR of PCCF (in Mandays per R.M.)	Expenditure to be incurred (in ₹)	Excess Expenditure (in ₹)
Bijapur Division										
2021-22	948	180.251	Live hedge in 2 lines along the ridge of CPT	23433.00	194941.00	11716.32	11716.32	2.50	90508.53	104432.47
2021-22	982	345.206	Live hedge in 2 lines along the ridge of CPT	50182.08	417476.00	25091.04	25091.04	2.50	193828.25	223647.75
2021-22	1000	131.192	Live hedge in 2 lines along the ridge of CPT	17055.00	141884.00	8527.48	8527.48	2.50	65874.78	76009.22
2021-22	1014	198.77	Live hedge in 2 lines along the ridge of CPT	25840.00	214969.76	12920.05	12920.05	2.50	99807.39	115162.37
2021-22	431	122.257	Live hedge in 2 lines along the ridge of CPT	15893.00	132220.00	6946.94	6946.94	2.50	53665.11	78554.89
2021-22	518	153.085	Live hedge in 2 lines along the ridge of CPT	19901.00	165561.43	9950.55	9950.55	2.50	76867.96	88693.47
2021-22	522	315.814	Live hedge in 2 lines along the ridge of CPT	41056.00	341552.84	20527.91	20527.91	2.50	158578.10	182974.74
2021-22	511	141.094	Live hedge in 2 lines along the ridge of CPT	18342.00	152593.16	9171.11	9171.11	2.50	70846.80	81746.36
2021-22	525	340.385	Live hedge in 2 lines along the ridge of CPT	44250.00	368126.00	19344.07	19344.07	2.50	149432.94	218693.06
2021-22	537	278.352	Live hedge in 2 lines along the ridge of CPT	31637.00	263195.50	15818.75	15818.75	2.50	122199.81	140995.69
2021-22	532	293.946	Live hedge in 2 lines along the ridge of CPT	33410.00	277945.50	16704.99	16704.99	2.50	129046.05	148899.45
2021-22	552	430.236	Live hedge in 2 lines along the ridge of CPT	48089.00	397474.08	24044.46	24044.46	2.50	185743.48	211730.60
2021-22	588	244.57	Live hedge in 2 lines along the ridge of CPT	28370.00	264501.34	14185.06	14185.06	2.50	109579.59	154921.75
2021-22	620	198.847	Live hedge in 2 lines along the ridge of CPT	23066.00	215050.68	11533.13	11533.13	2.50	89093.40	125957.28
2021-22	855	223.474	Live hedge in 2 lines along the ridge of CPT	29052.00	241687.13	14525.00	14525.00	2.50	112205.63	129481.51
2021-22	895	167.277	Live hedge in 2 lines along the ridge of CPT	21746.00	180910.07	10873.00	10873.00	2.50	83993.93	96916.15
2021-22	981	275.843	Live hedge in 2 lines along the ridge of CPT	32001.10	266224.52	16000.55	16000.55	2.50	123604.24	142620.28
2021-22	638	149.723	Live hedge in 2 lines along the ridge of CPT	17367.00	161917.33	8683.93	8683.93	2.50	67083.39	94833.94

2021-22	649	261.454	Live hedge in 2 lines along the ridge of CPT	30328.00	282756.31	15164.33	15164.33	2.50	117144.45	165611.86
2021-22	937	63.692	Live hedge in 2 lines along the ridge of CPT	8280.00	68882.90	4139.98	4139.98	2.50	31981.35	36901.55
2021-22	950	101.8	Live hedge in 2 lines along the ridge of CPT	14328.86	119205.09	7164.43	7164.43	2.50	55345.22	63859.87
2021-22	924	119.635	Live hedge in 2 lines along the ridge of CPT	15553.00	129385.25	7776.28	7776.28	2.50	60071.72	69313.53
2021-22	956	168.139	Live hedge in 2 lines along the ridge of CPT	21858.00	181842.33	10929.04	10929.04	2.50	84426.80	97415.53
2021-22	908	198.262	Live hedge in 2 lines along the ridge of CPT	25774.00	269845.12	12888.00	12888.00	2.50	99559.80	170285.32
2021-22	849	92.709	Live hedge in 2 lines along the ridge of CPT	12052.00	100264.00	6026.00	6026.00	2.50	46550.85	53713.15
2021-22	OA1233	199.717	Live hedge in 2 lines along the ridge of CPT	25963.00	215993.93	12981.00	12981.00	2.50	100278.23	115715.71
	26	Total		674827.04	5766405.27	333633.37	333633.37		2577317.78	3189087.49
2019-20	566	331.506	Live hedge in 2 lines along the ridge of CPT	40980.00	308926.15	15685.00	15685.00	2.50	109795.00	199131.15
2019-20	571	166.145	Live hedge in 2 lines along the ridge of CPT	16076.00	121188.31	6158.00	6158.00	2.50	43106.00	78082.31
2019-20	469	251.531	Live hedge in 2 lines along the ridge of CPT	31096.00	234416.00	11906.00	11906.00	2.50	83342.00	151074.00
2019-20	581	373.788	Live hedge in 2 lines along the ridge of CPT	46214.00	348382.46	17695.00	17695.00	2.50	123865.00	224517.46
2019-20	562	407.228	Live hedge in 2 lines along the ridge of CPT	50492.00	380632.00	19349.00	19349.00	2.50	135443.00	245189.00
2019-20	531	408.706	Live hedge in 2 lines along the ridge of CPT	50102.00	377692.00	19161.00	19161.00	2.50	134127.00	243565.00
2019-20	548	426.331	Live hedge in 2 lines along the ridge of CPT	52710.00	397352.33	20182.00	20182.00	2.50	141274.00	256078.33
2019-20	325	101.762	Live hedge in 2 lines along the ridge of CPT	13229.00	99726.00	6614.53	6614.53	2.50	46301.71	53424.29
2019-20	831	47.582	Live hedge in 2 lines along the ridge of CPT	6185.00	46630.36	3142.00	3142.00	2.50	21994.00	24636.36
2019-20	832	126.215	Live hedge in 2 lines along the ridge of CPT	16408.00	123690.70	8294.00	8294.00	2.50	58058.00	65632.70
2019-20	850	134.518	Live hedge in 2 lines along the ridge of CPT	17487.00	131827.00	8840.00	8840.00	2.50	61880.00	69947.00
2019-20	821	87.69	Live hedge in 2 lines along the ridge of CPT	11399.00	85926.00	5778.00	5778.00	2.50	40446.00	45480.00
2019-20	853	83.019	Live hedge in 2 lines along the ridge of CPT	10792.00	81358.62	5385.00	5385.00	2.50	37695.00	43663.62
2019-20	914	181.008	Live hedge in 2 lines along the ridge of CPT	23531.00	177387.00	11895.00	11895.00	2.50	83265.00	94122.00
2019-20	858	123.716	Live hedge in 2 lines along the ridge of CPT	16083.00	121241.68	8130.00	8130.00	2.50	56910.00	64331.68
2019-20	692	155.489	Live hedge in 2 lines along the ridge of CPT	20214.00	152382.46	9018.36	9018.36	2.50	63128.49	89253.98
2019-20	624	254.505	Live hedge in 2 lines along the ridge of CPT	33086.00	249417.54	14761.29	14761.29	2.50	103329.03	146088.51

2019-20	652	348.72	Live hedge in 2 lines along the ridge of CPT	45334.00	341748.62	20225.76	20225.76	2.50	141580.32	200168.30
2019-20	964	119.521	Live hedge in 2 lines along the ridge of CPT	15538.00	117132.00	7768.86	7768.86	2.50	54382.00	62750.00
2019-20	974	167.034	Live hedge in 2 lines along the ridge of CPT	21715.00	163697.00	10857.21	10857.21	2.50	76000.44	87696.57
2019-20	963	166.125	Live hedge in 2 lines along the ridge of CPT	21596.00	162800.62	10798.12	10798.12	2.50	75586.83	87213.79
2019-20	929	61.454	Live hedge in 2 lines along the ridge of CPT	7989.00	60224.92	3994.51	3994.51	2.50	27961.57	32263.35
2019-20	954	120.879	Live hedge in 2 lines along the ridge of CPT	15714.00	118459.38	7857.14	7857.14	2.50	54999.95	63459.44
2019-20	932	109.306	Live hedge in 2 lines along the ridge of CPT	14210.00	107121.54	7104.89	7104.89	2.50	49734.23	57387.31
2019-20	943	97.346	Live hedge in 2 lines along the ridge of CPT	12655.00	95399.23	6327.49	6327.49	2.50	44292.43	51106.80
2019-20	986	202.575	Live hedge in 2 lines along the ridge of CPT	26335.00	198525.38	13167.38	13167.38	2.50	92171.63	106353.76
2019-20	1019	146.784	Live hedge in 2 lines along the ridge of CPT	19085.00	143871.54	9540.96	9540.96	2.50	66786.72	77084.82
2019-20	949	183.944	Live hedge in 2 lines along the ridge of CPT	23913.00	180267.23	11956.36	11956.36	2.50	83694.52	96572.71
2019-20	413	258.659	Live hedge in 2 lines along the ridge of CPT	31980.00	241080.00	12245.00	12245.00	2.50	85715.00	155365.00
2019-20	OA1085	30.53	Live hedge in 2 lines along the ridge of CPT	3968.90	29919.40	1984.45	1984.45	2.50	13891.15	16028.25
2019-20	254	60.942	Live hedge in 2 lines along the ridge of CPT	7992.00	59723.16	3961.23	3961.23	2.50	27728.61	31994.55
2019-20	66	114.45	Live hedge in 2 lines along the ridge of CPT	14878.50	112161.00	7439.26	7439.26	2.50	52074.82	60086.18
	32	Total		738987.40	5570307.63	327222.78	327222.78		2290559.43	3279748.20
2020-21	835	81.225	Live hedge in 2 lines along the ridge of CPT	10559.00	85001.96	5279.00	5279.00	2.50	39460.53	45541.44
2020-21	834	61.97	Live hedge in 2 lines along the ridge of CPT	8056.00	64851.61	4028.00	4028.00	2.50	30109.30	34742.31
2020-21	850	92.536	Live hedge in 2 lines along the ridge of CPT	12029.00	96838.92	6014.00	6014.00	2.50	44954.65	51884.27
2020-21	853	96.297	Live hedge in 2 lines along the ridge of CPT	12518.00	100774.81	6259.00	6259.00	2.50	46786.03	53988.79
2020-21	907	173.419	Live hedge in 2 lines along the ridge of CPT	22544.00	181482.98	11272.00	11272.00	2.50	84258.20	97224.78
2020-21	839	184.678	Live hedge in 2 lines along the ridge of CPT	24008.00	193265.53	12004.00	12004.00	2.50	89729.90	103535.63
2020-21	621	229.564	Live hedge in 2 lines along the ridge of CPT	29843.00	240236.15	13314.71	13314.71	2.50	99527.47	140708.68
2020-21	653	119.653	Live hedge in 2 lines along the ridge of CPT	15554.00	125209.70	6939.87	6939.87	2.50	51875.56	73334.14
2020-21	964	177.824	Live hedge in 2 lines along the ridge of CPT	23117.00	186092.82	11558.56	11558.56	2.50	86400.24	99692.58
2020-21	974	67.206	Live hedge in 2 lines along the ridge of CPT	8737.00	70331.08	4368.39	4368.39	2.50	32653.72	37677.36

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2020-21	962	178.905	Live hedge in 2 lines along the ridge of CPT	23258.00	187224.00	11628.83	11628.83	2.50	86925.47	100298.53
2020-21	929	178.376	Live hedge in 2 lines along the ridge of CPT	23189.00	186670.00	11594.44	11594.44	2.50	86668.44	100001.56
2020-21	954	141.31	Live hedge in 2 lines along the ridge of CPT	18370.00	147880.92	9185.15	9185.15	2.50	68659.00	79221.92
2020-21	928	182.091	Live hedge in 2 lines along the ridge of CPT	23672.00	190558.23	11835.92	11835.92	2.50	88473.46	102084.77
2020-21	951	216.979	Live hedge in 2 lines along the ridge of CPT	28207.00	227068.52	14103.64	14103.64	2.50	105424.67	121643.85
2020-21	986	186.159	Live hedge in 2 lines along the ridge of CPT	24201.00	194815.39	12100.34	12100.34	2.50	90450.00	104365.39
2020-21	949	217.795	Live hedge in 2 lines along the ridge of CPT	28313.00	227922.47	14156.68	14156.68	2.50	105821.15	122101.32
2020-21	414	260.36	Live hedge in 2 lines along the ridge of CPT	33847.00	272466.74	16923.40	16923.40	2.50	126502.42	145964.33
2020-21	567	372.12	Live hedge in 2 lines along the ridge of CPT	48376.00	389423.58	24187.80	24187.80	2.50	180803.80	208619.78
2020-21	569	337.596	Live hedge in 2 lines along the ridge of CPT	43887.00	387053.81	21943.74	21943.74	2.50	164029.46	223024.35
2020-21	468	149.751	Live hedge in 2 lines along the ridge of CPT	19468.00	156714.42	9733.82	9733.82	2.50	72760.27	83954.15
2020-21	582	285.755	Live hedge in 2 lines along the ridge of CPT	37148.00	299042.61	18574.08	18574.08	2.50	138841.21	160201.40
2020-21	563	235.545	Live hedge in 2 lines along the ridge of CPT	30621.00	246497.84	15310.43	15310.43	2.50	114445.43	132052.41
2020-21	553	292.744	Live hedge in 2 lines along the ridge of CPT	38057.00	306356.60	19028.36	19028.36	2.50	142236.99	164119.61
2020-21	550	273.515	Live hedge in 2 lines along the ridge of CPT	35557.00	286233.45	17778.48	17778.48	2.50	132894.10	153339.35
2020-21	65	205.298	Live hedge in 2 lines along the ridge of CPT	26689.00	214846.45	13344.37	13344.37	2.50	99749.17	115097.28
2020-21	OA 1084	113.991	Live hedge in 2 lines along the ridge of CPT	14819.00	119292.95	7409.41	7409.41	2.50	55385.34	63907.61
	27	Total		664644.00	5384153.54	329876.38	329876.38		2465825.94	2918327.60
	85	Grand Total		2078458.44	16720866.44	990732.53	990732.53		7333703.16	9387163.28

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

Appendix-3.5.6
(Referred to in Para 3.5.11.3(b))

Detail of excess expenditure due to not following the norms of plantation work on CPT

Year	Compartment No.	Treatment area (in ha.)	Work Name	Constructed Live Hedge (in R.M.) as per project report	Expenditure (in ₹)	CPT Work done	Work to be carried out in quantity (in Running Meter)	Norms as per SOR of PCCF (in Mandays per R.M.)	Expenditure to be incurred (in ₹)	Excess Expenditure (in ₹)
2019-20	1770	40.439	Live hedge in 2 lines along barbed wire fence	40.390	42460.00	2629.00	2629.00	2.50	21229.18	21230.83
2019-20	1423	50.000	Live hedge in 2 lines along barbed wire fence	50.000	52500.00	2950.00	2950.00	2.50	23821.25	28678.75
2019-20	1681	103.177	Live hedge in 2 lines along barbed wire fence	103.177	108335.00	5665.00	5665.00	2.50	45744.88	62590.13
2019-20	1685	159.328	Live hedge in 2 lines along barbed wire fence	159.328	167294.00	7435.00	7435.00	2.50	60037.63	107256.38
2019-20	1699	50.000	Live hedge in 2 lines along barbed wire fence	50.000	52500.00	3250.00	3250.00	2.50	26243.75	26256.25
2019-20	1717	50.000	Live hedge in 2 lines along barbed wire fence	50.000	52500.00	3250.00	3250.00	2.50	26243.75	26256.25
2019-20	1753	41.676	Live hedge in 2 lines along barbed wire fence	41.676	43759.00	2709.00	2709.00	2.50	21875.18	21883.83
2019-20	2551	184.644	Live hedge in 2 lines along barbed wire fence	184.644	193876.00	12002.00	12002.00	2.50	96916.15	96959.85
2019-20	2543	107.810	Live hedge in 2 lines along barbed wire fence	107.810	113201.00	7008.00	7008.00	2.50	56589.60	56611.40
2019-20	1665	54.000	Live hedge in 2 lines along barbed wire fence	54.000	56700.00	3186.00	3186.00	2.50	25726.95	30973.05
2019-20	1439	40.000	Live hedge in 2 lines along barbed wire fence	75.624	42000.00	2360.00	2360.00	2.50	19057.00	22943.00
2019-20	1385	49.904	Live hedge in 2 lines along barbed wire fence	40.904	51450.00	2944.00	2944.00	2.50	23772.80	27677.20
2019-20	2559	139.608	Live hedge in 2 lines along barbed wire fence	139.608	146588.00	7560.00	7560.00	2.50	61047.00	85541.00
2019-20	1681	103.177	Live hedge in 2 lines along barbed wire fence	103.177	108335.00	5665.00	5665.00	2.50	45744.88	62590.13
2019-20	1440	90.000	Live hedge in 2 lines along barbed wire fence	90.000	94500.00	5310.00	5310.00	2.50	42878.25	51621.75
2019-20	1532	150.000	Live hedge in 2 lines along barbed wire fence	150.000	157500.00	8850.00	8850.00	2.50	71463.75	86036.25
2019-20	1432	160.000	Live hedge in 2 lines along barbed wire fence	160.000	168000.00	9440.00	9440.00	2.50	76228.00	91772.00
2019-20	1542	70.000	Live hedge in 2 lines along barbed wire fence	70.000	73500.00	4130.00	4130.00	2.50	33349.75	40150.25
2019-20	1987	32.121	Live hedge in 2 lines along barbed wire fence	32.121	33727.00	1895.14	1895.14	2.50	15303.26	18423.74

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2019-20	1811	37.288	Live hedge in 2 lines along barbed wire fence	37.288	39152.00	2199.99	2199.99	2.50	17764.92	21387.08
2019-20	1885	21.961	Live hedge in 2 lines along barbed wire fence	21.961	23059.00	1295.70	1295.70	2.50	10462.78	12596.22
2019-20	1798	35.000	Live hedge in 2 lines along barbed wire fence	35.000	36750.00	2065.00	2065.00	2.50	16674.88	20075.13
2019-20	1815	46.729	Live hedge in 2 lines along barbed wire fence	46.729	49065.00	2757.00	2757.00	2.50	22262.78	26802.23
2019-20	1806	17.900	Live hedge in 2 lines along barbed wire fence	17.900	18795.00	1056.10	1056.10	2.50	8528.01	10266.99
2019-20	1823	49.500	Live hedge in 2 lines along barbed wire fence	49.500	51975.00	2920.50	2920.50	2.50	23583.04	28391.96
2019-20	1855	43.596	Live hedge in 2 lines along barbed wire fence	43.596	45775.00	2572.16	2572.16	2.50	20770.19	25004.81
	26	Total		1954.433	2023296.000	113104.59	113104.59		913319.56	1109976.44
2020-21	251	84.310	Live hedge in 2 lines along barbed wire fence	84.310	88525.00	5480.00	5480.00	2.50	40415.00	48110.00
2020-21	251	59.310	Live hedge in 2 lines along barbed wire fence	59.310	62275.00	3855.00	3855.00	2.50	28430.63	33844.38
2020-21	576	150.000	Live hedge in 2 lines along barbed wire fence	150.000	157500.00	9750.00	9750.00	2.50	71906.25	85593.75
2020-21	232	192.500	Live hedge in 2 lines along barbed wire fence	192.500	202125.00	12513.00	12513.00	2.50	92283.38	109841.63
2020-21	128	158.240	Live hedge in 2 lines along barbed wire fence	158.240	166152.00	10286.00	10286.00	2.50	75859.25	90292.75
2020-21	238	105.600	Live hedge in 2 lines along barbed wire fence	105.60	110880.00	6864.00	6864.00	2.50	50622.00	60258.00
	6	Total		749.960	787457.000	48748.000	48748.000		359516.50	427940.50
2021-22	32	41.140	Live hedge in 2 lines along barbed wire fence	41.14	43197.00	2592.00	2592.00	2.50	19893.60	23303.40
2021-22	27	41.430	Live hedge in 2 lines along barbed wire fence	41.43	43501.00	2610.00	2610.00	2.50	20031.75	23469.25
2021-22	232	91.680	Live hedge in 2 lines along barbed wire fence	91.68	96264.00	5776.00	5776.00	2.50	44330.80	51933.20
2021-22	251	72.920	Live hedge in 2 lines along barbed wire fence	72.92	76566.00	4594.00	4594.00	2.50	35258.95	41307.05
2021-22	238	86.750	Live hedge in 2 lines along barbed wire fence	86.75	91087.00	5465.00	5465.00	2.50	41943.88	49143.13
2021-22	128	75.190	Live hedge in 2 lines along barbed wire fence	75.19	78949.00	4737.00	4737.00	2.50	36356.48	42592.53
2021-22	1859	110.940	Live hedge in 2 lines along barbed wire fence	110.94	116487.00	6989.00	6989.00	2.50	53640.58	62846.43
2021-22	1776	63.930	Live hedge in 2 lines along barbed wire fence	63.93	67126.00	4028.00	4028.00	2.50	30914.90	36211.10
2021-22	1974	60.860	Live hedge in 2 lines along barbed wire fence	60.86	63903.00	3834.00	3834.00	2.50	29425.95	34477.05
2021-22	1884	52.420	Live hedge in 2 lines along barbed wire fence	52.42	55041.00	3302.00	3302.00	2.50	25342.85	29698.15
2021-22	1900	91.230	Live hedge in 2 lines along barbed wire fence	91.23	95791.00	5747.00	5747.00	2.50	44108.23	51682.78

2021-22	1536	103.990	Live hedge in 2 lines along barbed wire fence	103.99	109189.00	6759.00	6759.00	2.50	51875.33	57313.68
2021-22	1603	48.330	Live hedge in 2 lines along barbed wire fence	48.33	50746.00	3045.00	3045.00	2.50	23370.38	27375.63
2021-22	2572	104.130	Live hedge in 2 lines along barbed wire fence	104.13	109336.00	6560.00	6560.00	2.50	50348.00	58988.00
2021-22	1433	77.720	Live hedge in 2 lines along barbed wire fence	65.40	68670.00	4251.00	4251.00	2.50	32626.43	36043.58
2021-22	1421	102.880	Live hedge in 2 lines along barbed wire fence	85.33	89596.00	5547.00	5547.00	2.50	42573.23	47022.78
2021-22	1431	79.720	Live hedge in 2 lines along barbed wire fence	70.47	73994.00	4581.00	4581.00	2.50	35159.18	38834.83
2021-22	1440	63.060	Live hedge in 2 lines along barbed wire fence	48.89	51334.00	3178.00	3178.00	2.50	24391.15	26942.85
2021-22	1647	25.810	Live hedge in 2 lines along barbed wire fence	25.77	27059.00	1675.00	1675.00	2.50	12855.63	14203.38
2021-22	1538	109.610	Live hedge in 2 lines along barbed wire fence	97.35	102218.00	6328.00	6328.00	2.50	48567.40	53650.60
2021-22	1619	54.550	Live hedge in 2 lines along barbed wire fence	23.00	24150.00	1500.00	1500.00	2.50	11512.50	12637.50
2021-22	1586	99.920	Live hedge in 2 lines along barbed wire fence	92.22	96825.00	5994.00	5994.00	2.50	46003.95	50821.05
2021-22	576	140.000	Live hedge in 2 lines along barbed wire fence	140.00	147000.00	9100.00	9100.00	2.50	69842.50	77157.50
2021-22	563	82.000	Live hedge in 2 lines along barbed wire fence	82.00	86100.00	5330.00	5330.00	2.50	40907.75	45192.25
2021-22	1394	62.000	Live hedge in 2 lines along barbed wire fence	62.00	65100.00	4030.00	4030.00	2.50	30930.25	34169.75
2021-22	555	55.000	Live hedge in 2 lines along barbed wire fence	55.00	57750.00	3575.00	3575.00	2.50	27438.13	30311.88
2021-22	1687	80.710	Live hedge in 2 lines along barbed wire fence	80.71	84745.00	5085.00	5085.00	2.50	39027.38	45717.63
2021-22	1685	160.040	Live hedge in 2 lines along barbed wire fence	160.04	168042.00	10083.00	10083.00	2.50	77387.03	90654.98
2021-22	62	76.170	Live hedge in 2 lines along barbed wire fence	76.17	79978.00	4799.00	4799.00	2.50	36832.33	43145.68
2021-22	579	70.000	Live hedge in 2 lines along barbed wire fence	70.00	73500.00	4550.00	4550.00	2.50	34921.25	38578.75
	30	Total		2279.285	2393244.00	145644.00	145644.00		1117817.70	1275426.30
2022-23	213	31.710	Live hedge in 2 lines along barbed wire fence	31.71	33295.00	1934.00	1934.00	2.50	15375.30	17919.70
2022-23	1859	27.450	Live hedge in 2 lines along barbed wire fence	27.45	28822.00	1674.00	1674.00	2.50	13308.30	15513.70
2022-23	251	43.430	Live hedge in 2 lines along barbed wire fence	43.43	45602.00	2649.00	2649.00	2.50	21059.55	24542.45
2022-23	1952	60.000	Live hedge in 2 lines along barbed wire fence	60.00	63000.00	3660.00	3660.00	2.50	29097.00	33903.00
2022-23	1885	28.420	Live hedge in 2 lines along barbed wire fence	28.42	29841.00	1734.00	1734.00	2.50	13785.30	16055.70
2022-23	1898	43.810	Live hedge in 2 lines along barbed wire fence	43.81	46000.00	2672.00	2672.00	2.50	21242.40	24757.60

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2022-23	19	92.345	Live hedge in 2 lines along barbed wire fence	92.35	96962.00	5633.00	5633.00	2.50	44782.35	52179.65
2022-23	89	80.970	Live hedge in 2 lines along barbed wire fence	80.97	85018.00	4939.00	4939.00	2.50	39265.05	45752.95
2022-23	1684	122.500	Live hedge in 2 lines along barbed wire fence	122.50	128625.00	7473.00	7473.00	2.50	59410.35	69214.65
2022-23	1704	73.270	Live hedge in 2 lines along barbed wire fence	73.27	76933.00	4469.00	4469.00	2.50	35528.55	41404.45
2022-23	1590	79.540	Live hedge in 2 lines along barbed wire fence	79.54	83517.00	2800.00	2800.00	2.50	22260.00	61257.00
2022-23	1631	124.410	Live hedge in 2 lines along barbed wire fence	124.41	130630.00	4200.00	4200.00	2.50	33390.00	97240.00
2022-23	1538	54.630	Live hedge in 2 lines along barbed wire fence	54.63	57362.00	2500.00	2500.00	2.50	19875.00	37487.00
2022-23	1666	67.280	Live hedge in 2 lines along barbed wire fence	67.28	70644.00	3600.00	3600.00	2.50	28620.00	42024.00
2022-23	1440	73.990	Live hedge in 2 lines along barbed wire fence	73.99	77690.00	2800.00	2800.00	2.50	22260.00	55430.00
2022-23	1427	53.070	Live hedge in 2 lines along barbed wire fence	53.07	55724.00	2200.00	2200.00	2.50	17490.00	38234.00
2022-23	1699	133.280	Live hedge in 2 lines along barbed wire fence	133.28	139944.00	8130.00	8130.00	2.50	64633.50	75310.50
2022-23	2548	30.000	Live hedge in 2 lines along barbed wire fence	30.00	31500.00	1830.00	1830.00	2.50	14548.50	16951.50
2022-23	1537	115.210	Live hedge in 2 lines along barbed wire fence	115.21	120970.00	6575.00	6575.00	2.50	52271.25	68698.75
2022-23	1435	53.470	Live hedge in 2 lines along barbed wire fence	53.47	56143.00	2500.00	2500.00	2.50	19875.00	36268.00
2022-23	2544	27.720	Live hedge in 2 lines along barbed wire fence	27.72	29106.00	1691.00	1691.00	2.50	13443.45	15662.55
2022-23	577	44.730	Live hedge in 2 lines along barbed wire fence	44.73	46966.00	453.00	453.00	2.50	3601.35	43364.65
2022-23	1394	104.630	Live hedge in 2 lines along barbed wire fence	104.63	109861.00	6050.00	6050.00	2.50	48097.50	61763.50
2022-23	555	130.000	Live hedge in 2 lines along barbed wire fence	130.00	136500.00	5050.00	5050.00	2.50	40147.50	96352.50
2022-23	562	82.160	Live hedge in 2 lines along barbed wire fence	82.16	86268.00	5147.00	5147.00	2.50	40918.65	45349.35
	25	Total		1778.025	1866923.00	92363.00	92363.00		734285.85	1132637.15
	87	Grand Total		6761.703	7070920.00	399859.59	399859.59		3124939.61	3945980.39

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

Appendix-3.5.7

(Referred to in Para 3.5.11.3(c))

Detail of Excess Expenditure due to not following the Norms of plantation work on CPT

Year	Compartment No.	Treatment area (in ha.)	Work Name	Constructed Live Hedge (in R.M.) as per project report	Expenditure (in ₹)	CPT Work done	Live Hedge work to be carried out (in R.M.)	Norms as per SOR of PCCF (in Mandays per R.M.)	Expen - diture to be incurred (in ₹)	Excess Expenditure (in ₹)
Koriya Division										
2019-20	195	68.82	Live hedge in 2 lines along the ridge of CPT	8946.60	77734.32	4886.00	4886.00	2.69	42452.99	35281.33
2019-20	420	29.18	Live hedge in 2 lines along the ridge of CPT	3793.40	32959.71	2072.00	2072.00	2.69	18002.99	14956.72
2019-20	510A	2.87	Live hedge in 2 lines along the ridge of CPT	373.10	3241.75	204.00	204.00	2.69	1772.49	1469.26
2019-20	577	2.49	Live hedge in 2 lines along the ridge of CPT	323.70	2812.53	177.00	177.00	2.69	1537.90	1274.63
2019-20	602	51.49	Live hedge in 2 lines along the ridge of CPT	6693.70	58159.55	3656.00	3656.00	2.69	31765.89	26393.66
2019-20	589	27.88	Live hedge in 2 lines along the ridge of CPT	3624.40	31491.32	1979.00	1979.00	2.69	17194.94	14296.38
2019-20	13 & 16	54.17	Live hedge in 2 lines along the ridge of CPT	7042.10	61186.69	3846.00	3846.00	2.69	33416.74	27769.95
2019-20	46	96.85	Live hedge in 2 lines along the ridge of CPT	12590.50	109395.08	6876.00	6876.00	2.69	59743.50	49651.58
2019-20	188	134.62	Live hedge in 2 lines along the ridge of CPT	17500.60	152057.46	9558.00	9558.00	2.69	83046.59	69010.87
2019-20	369 & 416	144.07	Live hedge in 2 lines along the ridge of CPT	18729.10	162731.53	10229.00	10229.00	2.69	88876.71	73854.82
2019-20	370	117.82	Live hedge in 2 lines along the ridge of CPT	15316.60	133081.34	8365.00	8365.00	2.69	72680.98	60400.36
2019-20	459	58.69	Live hedge in 2 lines along the ridge of CPT	7629.70	66292.17	4167.00	4167.00	2.69	36205.81	30086.36
2019-20	494	29.49	Live hedge in 2 lines along the ridge of CPT	3833.70	33309.87	2094.00	2094.00	2.69	18194.14	15115.73
2019-20	502	2.32	Live hedge in 2 lines along the ridge of CPT	301.60	2620.51	158.00	158.00	2.69	1372.81	1247.70
2019-20	466	7.21	Live hedge in 2 lines along the ridge of CPT	937.30	8143.92	505.00	505.00	2.69	4387.79	3756.13
2019-20	446 A	12.24	Live hedge in 2 lines along the ridge of CPT	1591.20	13825.46	869.00	869.00	2.69	7550.48	6274.98
2019-20	473	8.14	Live hedge in 2 lines along the ridge of CPT	1058.20	9194.38	570.00	570.00	2.69	4952.56	4241.82
2019-20	491	17.37	Live hedge in 2 lines along the ridge of CPT	2258.10	19619.95	1216.00	1216.00	2.69	10565.46	9054.49

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2019-20	561	14.6	Live hedge in 2 lines along the ridge of CPT	1898.00	16491.15	1022.00	1022.00	2.69	8879.85	7611.30
2019-20	549	20.8	Live hedge in 2 lines along the ridge of CPT	2704.00	23494.24	1456.00	1456.00	2.69	12650.75	10843.49
2019-20	530	32.45	Live hedge in 2 lines along the ridge of CPT	4218.50	36653.28	2272.00	2272.00	2.69	19740.73	16912.55
2019-20	612	12.68	Live hedge in 2 lines along the ridge of CPT	1648.40	14322.45	888.00	888.00	2.69	7715.57	6606.88
2019-20	615	40.96	Live hedge in 2 lines along the ridge of CPT	5324.80	46265.59	2908.00	2908.00	2.69	25266.74	20998.85
2019-20	662	51.59	Live hedge in 2 lines along the ridge of CPT	6706.70	58272.50	3611.00	3611.00	2.69	31374.90	26897.60
	24	Total		135044.00	1173356.75	73584.00	73584.00		639349.30	534007.45
2020-21	206	155.37	Live hedge in 2 lines along the ridge of CPT	21751.80	172611.41	10876.00	10876.00	2.69	86306.50	86304.91
2020-21	459	91.55	Live hedge in 2 lines along the ridge of CPT	12817.00	101709.30	6409.00	6409.00	2.69	50858.62	50850.68
2020-21	513	164.92	Live hedge in 2 lines along the ridge of CPT	23088.80	183221.17	11544.00	11544.00	2.69	91607.41	91613.76
2020-21	188	113.46	Live hedge in 2 lines along the ridge of CPT	15884.40	126050.66	7942.00	7942.00	2.69	63023.74	63026.92
2020-21	595	70.17	Live hedge in 2 lines along the ridge of CPT	9823.80	77956.76	4912.00	4912.00	2.69	38979.18	
2020-21	405	50.54	Live hedge in 2 lines along the ridge of CPT	7076.00	56151.60	3538.00	3538.00	2.69	28075.80	28075.80
2020-21	431	9.85	Live hedge in 2 lines along the ridge of CPT	1379.00	10943.05	690.00	690.00	2.69	5475.50	5467.56
2020-21	487	18.27	Live hedge in 2 lines along the ridge of CPT	2558.00	20299.01	1279.00	1279.00	2.69	10149.50	10149.51
2020-21	630	19.75	Live hedge in 2 lines along the ridge of CPT	2765.00	21941.66	1383.00	1383.00	2.69	10974.80	10966.86
2020-21	583	7.57	Live hedge in 2 lines along the ridge of CPT	1060.00	8411.63	530.00	530.00	2.69	4205.82	4205.82
2020-21	640	0.67	Live hedge in 2 lines along the ridge of CPT	94.00	745.94	47.00	47.00	2.69	372.97	372.97
2020-21	652	35.81	Live hedge in 2 lines along the ridge of CPT	5013.00	39780.66	2507.00	2507.00	2.69	19894.30	19886.36
2020-21	14	10.5	Live hedge in 2 lines along the ridge of CPT	1470.00	11665.19	735.00	735.00	2.69	5832.59	5832.60
2020-21	81	47.96	Live hedge in 2 lines along the ridge of CPT	6714.00	53282.12	3357.00	3357.00	2.69	26639.47	26642.65
2020-21	232	21.59	Live hedge in 2 lines along the ridge of CPT	3023.00	23989.02	1511.00	1511.00	2.69	11990.54	11998.48
2020-21	467	37.17	Live hedge in 2 lines along the ridge of CPT	5204.00	41296.34	2602.00	2602.00	2.69	20648.17	20648.17
2020-21	494	34.25	Live hedge in 2 lines along the ridge of CPT	4795.00	38050.72	2398.00	2398.00	2.69	19029.33	19021.39
2020-21	501	18.4	Live hedge in 2 lines along the ridge of CPT	2576.00	20441.85	1288.00	1288.00	2.69	10220.92	10220.93
2020-21	446A	15.73	Live hedge in 2 lines along the ridge of CPT	2202.00	17473.97	1101.00	1101.00	2.69	8736.99	8736.98

2020-21	491	18.65	Live hedge in 2 lines along the ridge of CPT	2611.00	20719.59	1306.00	1306.00	2.69	10363.76	10355.83
2020-21	564	6.35	Live hedge in 2 lines along the ridge of CPT	889.00	7054.66	445.00	445.00	2.69	3531.30	3523.36
2020-21	549 & 547	39.87	Live hedge in 2 lines along the ridge of CPT	5582.00	44295.96	2791.00	2791.00	2.69	22147.98	22147.98
2020-21	531	3.62	Live hedge in 2 lines along the ridge of CPT	507.00	4023.30	253.00	253.00	2.69	2007.68	2015.62
2020-21	612	39.7	Live hedge in 2 lines along the ridge of CPT	5558.00	44105.51	2779.00	2779.00	2.69	22052.75	22052.76
2020-21	667	21.39	Live hedge in 2 lines along the ridge of CPT	2995.00	23766.82	1497.00	1497.00	2.69	11879.44	11887.38
2020-21	651	13	Live hedge in 2 lines along the ridge of CPT	1820.00	14442.61	910.00	910.00	2.69	7221.31	7221.31
	26	Total		149256.80	1184430.51	74630.00	74630.00		592226.37	553226.56
2021-22	24	175.74	Live hedge in 2 lines along the ridge of CPT	24603.60	203183.91	11423.00	11423.00	2.69	94334.56	108849.35
2021-22	83 & 105	130.12	Live hedge in 2 lines along the ridge of CPT	18216.80	150439.80	8458.00	8458.00	2.69	69848.70	80591.10
2021-22	189	142.32	Live hedge in 2 lines along the ridge of CPT	19924.80	164544.98	9251.00	9251.00	2.69	76397.53	88147.45
2021-22	455B, 415	87.66	Live hedge in 2 lines along the ridge of CPT	12272.40	101349.16	5698.00	5698.00	2.69	47055.79	54293.37
2021-22	448	61.97	Live hedge in 2 lines along the ridge of CPT	8675.80	71647.36	4028.00	4028.00	2.69	33264.43	38382.93
2021-22	552	140.14	Live hedge in 2 lines along the ridge of CPT	19619.60	162024.54	9109.00	9109.00	2.69	75224.85	86799.69
2021-22	557	123.69	Live hedge in 2 lines along the ridge of CPT	17316.60	143005.68	8040.00	8040.00	2.69	66396.73	76608.95
2021-22	256	11.88	Live hedge in 2 lines along the ridge of CPT	1663.20	13735.20	772.00	772.00	2.69	6375.41	7359.79
2021-22	456	1.66	Live hedge in 2 lines along the ridge of CPT	232.40	1919.23	108.00	108.00	2.69	891.90	1027.33
2021-22	520	52.07	Live hedge in 2 lines along the ridge of CPT	7289.80	60201.36	3385.00	3385.00	2.69	27954.35	32247.01
2021-22	495	34.51	Live hedge in 2 lines along the ridge of CPT	4831.40	39899.15	2243.00	2243.00	2.69	18523.37	21375.78
2021-22	499	37.37	Live hedge in 2 lines along the ridge of CPT	5231.80	43205.77	2429.00	2429.00	2.69	20059.41	23146.36
2021-22	513	52.23	Live hedge in 2 lines along the ridge of CPT	7312.20	60386.34	3395.00	3395.00	2.69	28036.93	32349.41
2021-22	477	21.91	Live hedge in 2 lines along the ridge of CPT	3067.40	25331.51	1424.00	1424.00	2.69	11759.82	13571.69
2021-22	566	2.17	Live hedge in 2 lines along the ridge of CPT	303.80	2508.87	141.00	141.00	2.69	1164.42	1344.45
2021-22	549	36.24	Live hedge in 2 lines along the ridge of CPT	5073.60	41899.31	2356.00	2356.00	2.69	19456.55	22442.76
2021-22	621	30.6	Live hedge in 2 lines along the ridge of CPT	4284.00	35378.56	1989.00	1989.00	2.69	16425.76	18952.80
2021-22	667	1.2	Live hedge in 2 lines along the ridge of CPT	168.00	1387.39	77.00	77.00	2.69	635.89	751.50

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2021-22	598	24.57	Live hedge in 2 lines along the ridge of CPT	3439.80	28406.90	1597.00	1597.00	2.69	13188.51	15218.39
2021-22	651	50	Live hedge in 2 lines along the ridge of CPT	7000.00	57808.10	3250.00	3250.00	2.69	26839.48	30968.63
2021-22	195	72.16	Live hedge in 2 lines along the ridge of CPT	10102.40	83428.65	4690.00	4690.00	2.69	38731.43	44697.22
2021-22	631	59.02	Live hedge in 2 lines along the ridge of CPT	8262.80	68236.68	3836.00	3836.00	2.69	31678.84	36557.84
2021-22	586	121.45	Live hedge in 2 lines along the ridge of CPT	17003.00	140415.87	7894.00	7894.00	2.69	65191.02	75224.85
2021-22	405	15.36	Live hedge in 2 lines along the ridge of CPT	2150.40	17758.65	998.00	998.00	2.69	8241.78	9516.87
2021-22	510 A&B	6.5	Live hedge in 2 lines along the ridge of CPT	910.00	7515.05	423.00	423.00	2.69	3493.26	4021.79
2021-22	613	31.38	Live hedge in 2 lines along the ridge of CPT	4393.20	36280.36	2040.00	2040.00	2.69	16846.93	19433.43
2021-22	652	50	Live hedge in 2 lines along the ridge of CPT	7000.00	57808.10	3250.00	3250.00	2.69	26839.48	30968.63
	27	Total		220348.80	1819706.48	102304.00	102304.00		844857.12	974849.36
	77	Grand Total		504649.60	4177493.74	250518.00	250518.00		2076432.79	2062083.37
Jashpur Division										
2021-22	915	87.870	Making of Live hedge in two line	22000.00	231000.00	5000.00	5000.00	2.69	40350.00	190650.00
2021-22	911	63.180	Making of Live hedge in two line	7500.00	78750.00	4108.00	4108.00	2.69	33151.56	45598.44
2021-22	896	64.770	Making of Live hedge in two line	7500.00	78750.00	4010.00	4010.00	2.69	32360.70	46389.30
2021-22	878	68.340	Making of Live hedge in two line	9000.00	94500.00	4442.00	4442.00	2.69	35846.94	58653.06
2021-22	904	58.356	Making of Live hedge in two line	7500.00	78750.00	3793.00	3793.00	2.69	30609.51	48140.49
2021-22	171	93.090	Making of Live hedge in two line	12102.00	97744.00	6100.00	6100.00	2.69	49227.00	48517.00
2021-22	117	55.790	Making of Live hedge in two line	7253.00	59946.00	3700.00	3700.00	2.69	29859.00	30087.00
2021-22	106	62.840	Making of Live hedge in two line	8169.00	65982.00	4100.00	4100.00	2.69	33087.00	32895.00
2021-22	566	55.180	Making of Live hedge in two line	7173.00	59291.00	3700.00	3700.00	2.69	29859.00	29432.00
2021-22	548	56.790	Making of Live hedge in two line	7383.00	59629.00	3700.00	3700.00	2.69	29859.00	29770.00
2021-22	22	57.830	Making of Live hedge in two line	7518.00	60721.00	3800.00	3800.00	2.69	31381.54	29339.46
2021-22	913	69.200	Making of Live hedge in two line	10000.00	105000.00	4500.00	4500.00	2.69	36315.00	68685.00
2021-22	1054	70.790	Making of Live hedge in two line	7500.00	80587.00	4580.00	4580.00	2.69	37823.01	42763.99
2021-22	978	55.160	Making of Live hedge in two line	7171.00	57918.00	3585.00	3585.00	2.69	29606.01	28311.99

2021-22	969	56.421	Making of Live hedge in two line	7335.00	59242.00	3377.00	3377.00	2.69	27888.28	31353.72
2021-22	982	58.478	Making of Live hedge in two line	7602.00	61401.00	3906.00	3906.00	2.69	32256.92	29144.08
2021-22	1000	64.280	Making of Live hedge in two line	8356.00	67494.00	4550.00	4550.00	2.69	37575.27	29918.74
2021-22	1031	69.969	Making of Live hedge in two line	9096.00	73467.00	4898.00	4898.00	2.69	40449.15	33017.85
2021-22	1257	60.150	Making of Live hedge in two line	3000.00	32235.00	3500.00	3500.00	2.69	28904.05	3330.95
2021-22	957	60.995	Making of Live hedge in two line	7929.00	64044.00	4220.00	4220.00	2.69	34850.03	29193.97
2021-22	566	81.021	Making of Live hedge in two line	10533.00	85072.00	5300.00	5300.00	2.69	43768.99	41303.01
2021-22	952	55.318	Making of Live hedge in two line	5200.00	54600.00	3595.00	3595.00	2.69	29688.59	24911.41
2021-22	903	73.821	Making of Live hedge in two line	9000.00	94500.00	4798.00	4798.00	2.69	39623.32	54876.68
2021-22	896	84.638	Making of Live hedge in two line	6500.00	68250.00	5501.00	5501.00	2.69	45428.91	22821.09
2021-22	171	68.090	Making of Live hedge in two line	8852.00	71494.00	4450.00	4450.00	2.69	36749.44	34744.57
2021-22	112	69.910	Making of Live hedge in two line	9088.00	73405.00	4545.00	4545.00	2.69	37533.97	35871.03
2021-22	106	68.921	Making of Live hedge in two line	8960.00	72367.00	4500.00	4500.00	2.69	37162.35	35204.65
2021-22	114	54.088	Making of Live hedge in two line	7031.00	58117.00	3516.00	3516.00	2.69	29036.18	29080.82
2021-22	84	64.124	Making of Live hedge in two lines	8336.00	67330.00	4169.00	4169.00	2.69	29036.18	29080.82
2021-22	565	38.069	Making of Live hedge in two line	4949.00	40905.00	2720.00	2720.00	2.69	34428.85	32901.15
2021-22	688	18.307	Making of Live hedge in two line	2380.00	19670.00	1200.00	1200.00	2.69	22462.58	18442.42
2021-22	476	25.905	Making of Live hedge in two line	3368.00	27834.00	1700.00	1700.00	2.69	9909.96	9760.04
2021-22	110	33.123	Making of Live hedge in two line	4306.00	35590.00	2153.00	2153.00	2.69	14039.11	13794.89
2021-22	117	25.299	Making of Live hedge in two line	3289.00	27183.00	1645.00	1645.00	2.69	17780.12	17809.88
2021-22	218	36.503	Making of Live hedge in two line	4745.00	39222.00	2375.00	2375.00	2.69	13584.90	13598.10
2021-22	260	18.974	Making of Live hedge in two line	2467.00	20387.00	1233.00	1233.00	2.69	19613.46	19608.54
2021-22	544	28.33	Making of Live hedge in two line	3683.00	30440.00	1900.00	1900.00	2.69	10182.48	10204.52
2021-22	615	26.18	Making of Live hedge in two line	3403.00	28130.00	1800.00	1800.00	2.69	15690.77	14749.23
2021-22	635	32.45	Making of Live hedge in two line	4219.00	34867.00	2200.00	2200.00	2.69	14864.94	13265.06
2021-22	126	50.35	Making of Live hedge in two line	6546.00	54101.00	3300.00	3300.00	2.69	27252.39	26848.61

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2021-22	86	43.33	Making of Live hedge in two line	5633.00	46558.00	2900.00	2900.00	2.69	23949.07	22608.93
2021-22	544	12.113	Making of Live hedge in two line	1575.00	13015.00	800.00	800.00	2.69	6606.64	6408.36
2021-22	911	86.71	Making of Live hedge in two line	11189.59	90300.00	5636.00	5636.00	2.69	46543.78	43756.22
2021-22	884	45.20	Making of Live hedge in two line	5854.96	48352.00	2938.00	2938.00	2.69	24262.89	24089.11
2021-22	907	51.098	Making of Live hedge in two line	6623.64	54700.00	3320.00	3320.00	2.69	27417.56	27282.44
2021-22	913	43.057	Making of Live hedge in two line	5594.73	46203.00	2600.00	2600.00	2.69	21471.58	24731.42
2021-22	927	13.996	Making of Live hedge in two line	10408.92	85960.00	200.00	200.00	2.69	1651.66	84308.34
2021-22	948	19.66	Making of Live hedge in two line	1821.56	15043.00	1278.00	1278.00	2.69	10554.11	4488.89
2021-22	856	30.88	Making of Live hedge in two line	3903.35	32235.00	2000.00	2000.00	2.69	16516.60	15718.40
2021-22	887	22.67	Making of Live hedge in two line	2862.45	23639.00	1373.00	1373.00	2.69	11338.65	12300.35
2021-22	890	48.66	Making of Live hedge in two line	5204.46	42980.00	2262.00	2262.00	2.69	18680.27	24299.73
2021-22	903	44.06	Making of Live hedge in two line	5724.91	47278.00	2663.00	2663.00	2.69	21991.85	25286.15
2021-22	907	33.58	Making of Live hedge in two line	4293.62	35458.00	1900.00	1900.00	2.69	15690.77	19767.23
2021-22	944	27.10	Making of Live hedge in two line	3512.95	29011.00	1761.00	1761.00	2.69	14542.87	14468.13
2021-22	915	32.427	Making of Live hedge in two line	3200.00	34300.00	2007.00	2007.00	2.69	16574.41	17725.59
2021-22	635	34.968	Making of Live hedge in two line	4546.00	37573.00	2300.00	2300.00	2.69	18994.09	18578.91
2021-22	140	23.55	Making of Live hedge in two line	3062.00	25304.00	1600.00	1600.00	2.69	13213.28	12090.72
2021-22	565	21.59	Making of Live hedge in two line	2807.00	23198.00	1590.00	1590.00	2.69	13130.70	10067.30
2021-22	686	16.55	Making of Live hedge in two line	2152.00	17782.00	1100.00	1100.00	2.69	9084.13	8697.87
2021-22	392	20.89	Making of Live hedge in two line	2716.00	22446.00	1358.00	1358.00	2.69	11214.77	11231.23
2021-22	430	18.82	Making of Live hedge in two line	2447.00	20222.00	1223.00	1223.00	2.69	10099.90	10122.10
2021-22	110	52.15	Making of Live hedge in two line	6780.00	56035.00	3400.00	3400.00	2.69	28078.22	27956.78
	62	2985.96	Total	417467.31	3417507.00	192378.00	193478.00		1579836.33	1837670.67
	139		GRAND TOTAL	922116.91	7595000.74	442896.00	442896.00		3656269.12	3899754.04

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

Appendix-3.5.8
(Referred to in Para 3.5.11.4)

Detail of incomplete work done in RDF area

Year	Compartment No.	Coupe No.	Total area (in ha)	Treated area (in ha)	Cleaning work		Expenditure amount (in ₹)	Norms as per SOR of PCCF (in Mandays)	Expenditure to be incurred (in ₹)	Excess Expenditure (in ₹)
					Dense root stock area (in ha)	Under-stocked area (in ha)				
Bastar Division										
2020-21	653	II	47.116	47.116	30.000	17.116	104896.00	5	69496.10	35399.90
	785	II	46.480	46.480	30.000	16.480	103958.00	5	68558.00	35400.00
	707	II	16.345	16.345	10.000	6.345	37329.00	5	24108.88	13220.13
	711	II	50.802	50.802	40.000	10.802	126964.00	5	74932.95	52031.05
	748	II	21.700	21.700	11.000	10.700	46767.00	5	32007.50	14759.50
	803	II	33.354	33.354	25.000	8.354	81811.00	5	51143.36	30667.64
	899	II	48.889	48.889	28.000	20.889	109311.00	5	72191.94	37119.06
	471	II	72.584	72.584	62.000	10.584	180423.00	5	107181.16	73241.84
	785	II	49.668	49.668	30.000	19.675	105602.00	5	73352.59	32249.41
	859	II	98.890	98.890	60.000	38.890	210545.00	5	141743.98	68801.02
	479	II	100.875	32.282	23.000	9.282	74839.00	5	47669.22	27169.78
	184	II	147.806	108.488	90.000	18.488	258703.00	5	160198.81	98504.19
	617	II	117.371	45.425	34.000	11.425	107122.00	5	67001.88	40120.13
	744	II	26.772	26.772	15.000	11.772	57189.00	5	39488.70	17700.30
	951	II	100.551	100.551	74.000	26.551	235633.00	5	148312.73	87320.28
	970	II	84.498	84.498	45.000	39.498	177735.00	5	124634.55	53100.45
	983	II	59.430	59.430	42.000	17.430	137219.00	5	87659.25	49559.75
	745	II	17.821	17.821	10.000	7.821	38086.00	5	26285.98	11800.03
	747	II	43.437	31.633	20.000	11.633	70259.00	5	46658.68	23600.33

	964	II	54.687	54.687	38.000	16.687	125503.00	5	80663.33	44839.68
	966	II	44.932	44.932	23.000	21.932	93415.00	5	66274.70	27140.30
	987	II	9.132	9.132	9.132	0.000	24245.00	5	13469.70	10775.30
	746	II	11.890	11.890	11.890	0.000	31568.00	5	17537.75	14030.25
	959	II	84.932	84.932	40.000	44.932	172475.00	5	125274.70	47200.30
	896	II	131.255	115.471	69.000	46.471	251740.00	5	170319.73	81420.28
	945	II	111.837	111.837	81.000	30.837	260540.00	5	164959.58	95580.43
	994	II	62.778	62.778	40.000	22.778	139798.00	5	92597.55	47200.45
	702	II	60.013	60.013	50.000	10.013	147519.00	5	88519.18	58999.83
	891	II	127.518	127.518	80.000	47.518	282489.00	5	188089.05	94399.95
	795	II	83.416	77.217	42.000	35.217	163455.00	5	113895.08	49559.93
	702	II	60.013	60.013	50.000	10.013	147519.00	5	88519.18	58999.83
	Total	31	2026.79	1813.15	1213.02	600.13	4104657.00		2672745.73	1431911.27
2021-22	617	III	83.235	83.235	50.000	33.235	188963.00	5	127628.39	61334.61
	959	III	95.723	95.723	30.000	65.723	183577.00	5	146776.86	36800.14
	972	III	37.445	35.445	35.445	0.000	97829.00	5	54349.59	43479.41
	945	III	101.400	101.400	60.000	41.400	229083.00	5	155481.69	73601.31
	896	III	115.789	115.789	30.000	85.767	214312.00	5	177511.33	36800.67
	786	III	87.739	75.099	40.000	35.099	164220.00	5	115153.05	49066.95
	777	III	95.053	88.574	40.000	48.574	184882.00	5	135814.94	49067.06
	952	III	74.464	74.464	30.000	44.464	150980.00	5	114179.37	36800.63
	965	III	84.488	84.488	50.000	34.488	190884.00	5	129549.67	61334.33
	971	III	65.419	65.419	44.000	21.419	154284.00	5	100310.22	53973.78
	984	III	94.270	94.270	60.000	34.270	218150.00	5	144548.90	73601.10
	995	III	80.024	80.024	40.000	40.024	171772.00	5	122704.80	49067.20
	1008	III	121.633	121.633	70.000	51.633	272373.00	5	186505.96	85867.04

	493	III	89.770	29.320	25.000	4.320	75706.00	5	45006.20	30699.80
	412	III	81.400	81.400	75.000	6.400	217049.00	5	124949.00	92100.00
	420	III	76.877	58.448	50.000	8.448	151118.00	5	89621.24	61496.76
	428	III	95.993	65.753	60.000	5.753	174611.00	5	100930.86	73680.15
	437	III	82.121	63.253	58.000	5.253	196121.00	5	97093.36	99027.65
	444	III	76.466	73.366	68.000	5.366	196121.00	5	112616.81	83504.19
	455	III	160.631	136.380	130.000	6.380	368983.00	5	209343.30	159639.70
	463	III	91.430	91.430	85.000	6.430	244725.00	5	140345.05	104379.95
	482	III	69.814	69.814	65.000	4.814	186984.00	5	107164.49	79819.51
	506	III	86.204	85.288	80.000	5.288	229157.00	5	130917.08	98239.92
	509	III	91.202	67.296	60.000	7.296	176979.00	5	103299.36	73679.64
	518	III	99.058	74.136	70.000	4.136	199759.00	5	113798.76	85960.24
	520	III	120.321	120.321	114.000	6.321	324685.00	5	184692.74	139992.27
	419	III	88.669	65.385	60.000	5.385	174046.00	5	100365.98	73680.03
	617	III	83.235	83.235	50.000	33.235	188963.00	5	127628.39	61334.61
	786	III	87.739	75.099	40.000	35.099	164220.00	5	115153.05	49066.95
	896	III	115.789	115.789	30.000	85.767	214312.00	5	177511.33	36800.67
	945	III	101.400	101.400	60.000	41.400	229083.00	5	155481.69	73601.31
	1335	III	147.288	72.025	35.460	36.565	155460.00	5	110558.38	44901.63
	1278	III	107.057	107.057	71.250	35.807	208304.00	5	164332.50	43971.51
	1459	III	71.260	64.887	42.420	22.467	127191.00	5	99601.55	27589.46
	712	III	76.587	76.587	60.000	16.587	191036.00	5	117434.68	73601.32
	785	III	105.898	105.898	80.000	25.898	260513.00	5	162378.70	98134.30
	873	III	68.602	68.602	24.000	44.602	132029.00	5	105190.88	26838.12
	805	III	54.981	54.981	34.000	20.981	126012.00	5	84305.12	41706.88
	189	III	157.498	85.073	70.000	15.073	216314.00	5	130446.68	85867.32

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	178	III	87.910	84.173	70.000	14.173	214934.00	5	129066.67	85867.33
	149	III	127.060	90.470	75.000	15.470	230723.00	5	138722.17	92000.83
	544	III	39.700	39.700	30.000	9.700	97780.00	5	60939.50	36840.50
	419	III	88.669	65.385	60.000	5.385	174046.00	5	100365.98	73680.03
	709	III	29.946	29.946	20.000	9.946	70452.00	5	45917.70	24534.30
	471	III	52.817	52.817	40.000	12.817	130194.00	5	81074.10	49119.91
	869	III	39.942	39.942	20.000	19.942	85779.00	5	61245.07	24533.93
	Total	46		3610.22	2491.58	1118.60	8554698.00		5538013.11	3016684.89
G.Total		78		5423.37	3704.60	1718.73	12659355.00		8210758.83	4448596.17
Balrampur Division										
2021-22	3343	VII	25.04	25.04	15.02	0	41781	5	23212.08	18568.92
	3037	VII	51.33	26.73	16.04	0	44602	5	24778.71	19823.29
	3345	VII	23.90	23.90	14.34	0	39879	5	22155.30	17723.70
	2943	VII	20.26	20.26	12.16	0	33805	5	18781.02	15023.98
	2974	VII	15.84	15.84	9.50	0	26430	5	14683.68	11746.32
	2969	VII	19.76	10.34	6.20	0	17253	5	9585.18	7667.82
	3480	VII	37.77	31.09	18.65	0	51876	5	28820.43	23055.57
	2798	VII	14.40	8.92	5.35	0	14883	5	8268.84	6614.16
	3446	VII	281.02	189.16	113.50	0	315632	5	175351.32	140280.68
	3480	VII	37.77	31.09	18.65	0	51876	5	28820.43	23055.57
	837	VII	168.57	31.11	18.66	0	51910	5	28829.70	23080.30
	776	VII	123.75	74.50	44.70	0	124310	5	69061.50	55248.50
	739	VII	237.33	26.46	15.88	0	44151	5	24528.42	19622.58
	930	VII	56.21	27.16	16.30	0	45319	5	25177.32	20141.68
	605	VII	263.79	80.67	48.40	0	134605	5	74781.09	59823.91
	622	VII	164.48	83.68	50.21	0	139628	5	77571.36	62056.64

	3419	VII	57.00	57.00	34.20	0	95110	5	52839.00	42271.00
	3430	VII	67.61	42.61	25.57	0	71099	5	39499.47	31599.53
	3422	VII	115.36	84.77	50.86	0	141447	5	78581.79	62865.21
	3426	VII	69.74	69.74	41.84	0	116368	5	64648.98	51719.02
	961	VII	126.37	61.10	36.66	0	101951	5	56639.70	45311.30
	938	VII	133.04	133.04	79.82	0	221990	5	123328.08	98661.92
	887	VII	189.37	159.37	95.62	0	265924	5	147735.99	118188.01
	612	VII	164.81	125.09	75.05	0	208725	5	115958.43	92766.57
	627	VII	196.46	185.18	111.11	0	308991	5	171661.86	137329.14
	2745	VII	147.99	73.12	43.87	0	122008	5	67782.24	54225.76
	2806	VII	114.70	74.70	44.82	0	124644	5	69246.90	55397.10
	2761	VII	106.30	106.30	63.78	0	177372	5	98540.10	78831.90
	4	VII	216.66	120.37	72.22	0	200849	5	111579.90	89269.10
	823	VII	82.50	52.17	31.30	0	87051	5	48361.59	38689.41
	790	VII	290.54	73.17	43.90	0	122091	5	67828.59	54262.41
	673	VII	148.31	87.13	52.28	0	145385	5	80769.51	64615.49
	796	VII	156.52	96.52	57.91	0	161053	5	89474.04	71578.96
	689	VII	164.18	100.00	60.00	0	166860	5	92700.00	74160.00
	3346	VII	99.92	99.92	59.95	0	166727	5	92625.84	74101.16
	2904	VII	152.38	46.94	28.16	0	78324	5	43513.38	34810.62
	3484	VII	100.50	98.72	59.23	0	164724	5	91513.44	73210.56
	3401	VII	40.40	40.40	24.24	0	67411	5	37450.80	29960.20
	3172	VII	157.38	74.91	44.94	0	124994	5	69432.30	55561.70
	3035	VII	173.90	90.11	54.07	0	150357	5	83531.97	66825.03
	3536	VII	109.54	109.54	65.72	0	182778	5	101543.58	81234.42
	3488	VII	177.04	115.67	69.40	0	193006	5	107226.09	85779.91

	3289	VII	131.13	131.13	78.68	0	218803	5	121557.51	97245.49
	3344	VII	92.19	55.19	33.11	0	92090	5	51161.13	40928.87
	2743	VII	133.68	90.55	54.33	0	151092	5	83939.85	67152.15
	3425	VII	140.61	60.61	36.37	0	101134	5	56185.47	44948.53
	3446	VII	281.02	189.16	113.50	0	315632	5	175351.32	140280.68
	973	IV	146.98	86.98	52.19	0	145135	5	80630.46	64504.54
	980	IV	173.98	70.42	42.25	0	117502	5	65279.34	52222.66
	2746	VII	75.21	39.06	39.06	0	65176	5	60347.70	4828.30
	2719	VII	40.92	18.44	11.06	0	30769	5	17087.70	13681.30
	2821	VII	75.67	33.66	20.20	0	56165	5	31202.82	24962.18
	3419	VII	57.00	57.00	34.20	0	95110	5	52839.00	42271.00
	3426	VII	69.74	69.74	41.84	0	116368	5	64648.98	51719.02
	639	IV	54.61	29.61	17.76	0	49407	5	27439.20	21967.80
	689	IV	164.18	100.00	60.00	0	166860	5	92700.00	74160.00
	796	IV	156.52	96.52	57.91	0	161053	5	89474.04	71578.96
	980	IV	173.98	70.42	42.25	0	117503	5	65279.34	52223.66
	Total	58		4282.03	2584.82	0.00	7144978.00		3993543.81	3151434.19
2022-23	888	V	81.58	81.58	48.95	0	140089	5	77827.32	62261.68
	949	V	86.92	86.92	75.82	0	130198	5	120553.80	9644.20
	938	V	118.75	63.67	38.20	0	109334.00	5	60741.18	48592.82
	832	V	145.81	39.81	23.89	0	68361.00	5	37978.74	30382.26
	651	V	137.79	127.79	76.67	0	219440.00	5	121905.30	97534.70
	626	V	131.33	111.33	66.80	0	191176.00	5	106208.82	84967.18
	496	V	182.23	121.83	73.10	0	209206.00	5	116225.82	92980.18
	973	V	157.25	42.00	25.20	0	72122.40	5	40068.00	32054.40
	3426	V	80.47	80.47	48.28	0	138183.00	5	76768.38	61414.62

	980	V	171.03	90.37	54.22	0	155183.00	5	86212.98	68970.02
	2761		85.41	55.41	33.25	0	95150.00	5	52861.14	42288.86
	2806	VIII	161.28	73.34	44.00	0	125939.00	5	69966.36	55972.64
	2724	VIII	77.53	77.53	46.52	0	133134.00	5	73963.62	59170.38
	4	V	220.35	192.27	115.36	0	330166.00	5	183425.58	146740.42
	210	V	49.57	42.57	25.54	0	73101.00	5	40611.78	32489.22
	799	V	69.34	44.48	26.69	0	76381.00	5	42433.92	33947.08
	2887	VIII	59.76	49.76	29.85	0	85448.00	5	47461.50	37986.50
	675	V	49.72	49.27	29.56	0	84606.00	5	47000.40	37605.60
	689	V	165.17	91.53	54.92	0	157175.00	5	87319.62	69855.38
	202	V	302.42	178.06	106.84	0	305764.00	5	169869.24	135894.76
	823	V	103.46	43.36	26.02	0	74457.00	5	41365.44	33091.56
	3233	VIII	74.40	60.04	36.02	0	103100.00	5	57278.16	45821.84
	3296	VIII	28.83	28.49	17.09	0	48923.00	5	27173.10	21749.90
	3419	VIII	59.84	29.84	17.90	0	51241.00	5	28461.00	22780.00
	807	V	73.80	32.95	19.77	0	56582.00	5	31434.30	25147.70
	933	V	161.42	106.51	63.91	0	182899.00	5	101610.54	81288.46
	896	V	218.09	48.87	29.32	0	83920.00	5	46621.98	37298.02
	844	V	127.97	40.15	24.09	0	68946.00	5	38303.10	30642.90
	3289	VIII	129.74	59.55	35.73	0	102259.00	5	56810.70	45448.30
	3347	VIII	114.56	64.56	38.74	0	110862.00	5	61590.24	49271.76
	3369	VIII	70.70	70.70	42.42	0	121406.00	5	67447.80	53958.20
	3035	VIII	118.19	78.19	46.91	0	134268.00	5	74586.90	59681.10
	504	V	182.55	69.30	41.58	0	119002.00	5	66112.20	52889.80
	603	V	211.74	79.94	47.96	0	137273.00	5	76262.76	61010.24
	622	V	154.43	105.67	63.40	0	181456.00	5	100809.18	80646.82

	638	V	246.37	171.04	102.62	0	293709.00	5	163172.16	130536.84
	495	V	235.71	200.00	120.00	0	343440.00	5	190800.00	152640.00
	3484	VIII	102.81	52.81	31.69	0	90685.00	5	50380.74	40304.26
	3529	VIII	229.09	68.79	41.27	0	118126.00	5	65619.30	52506.70
	3425	VIII	120.91	120.91	72.54	0	207626.00	5	115338.60	92287.40
	3462	VIII	283.32	139.47	83.68	0	239497.00	5	133054.38	106442.62
	3458	VIII	280.25	143.58	86.15	0	246556.00	5	136975.32	109580.68
	3400	VIII	153.23	153.23	91.93	0	263126.00	5	146168.70	116957.30
	2823	VIII	181.93	89.72	53.83	0	154067.00	5	85592.88	68474.12
	2728	VIII	259.01	132.65	79.59	0	227787.00	5	126548.10	101238.90
	2	VIII	156.37	156.37	93.82	0	268518.00	5	149176.98	119341.02
	2989	VIII	288.75	135.52	81.31	0	232715.00	5	129282.90	103432.10
	837	V	119.51	52.32	31.39	0	89844.00	5	49910.10	39933.90
	742	V	162.31	78.11	46.87	0	134130.00	5	74516.94	59613.06
	362	V	165.69	106.50	63.90	0	182881.00	5	101601.00	81280.00
	740	V	296.15	206.25	123.75	0	354184.00	5	196762.50	157421.50
	Total	51		4625.38	2798.85	0.00	7923641.40		4450171.50	3473469.90
G. Total		109		8907.41	5383.67	0.00	15068619.40		8443715.31	6624904.09
		187		14330.78	9088.27	1718.73	27727974.40		16654474.14	11073500.26

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

Appendix-3.5.9

(Referred to in Para 3.5.12.2(c))

Detail of unfruitful expenditure due to less survival percentage of plants

Sl. No.	Division name	Year	Compartment No.	Area (in ha.)	No. of plants planted	Percentage of living plants	Norms for Minimum survival (In percentage)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Unfruitful Expenditure (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11=10*(8-7)%
1	Balodabazar	2017	449	39.22	2158	34%	60%	46.67	46.24	12.02
2		2017	30, 35	30.00	1650	30%	60%	35.70	35.47	10.64
3	Surajpur	2016	235	30.00	1425	47%	70%	35.70	35.50	8.17
4		2016	67	50.00	2630	63%	70%	59.50	58.70	4.11
5	Balod	2016	314	30.00	664	43%	60%	44.13	43.70	7.43
6		2016	201	30.00	664	41%	60%	44.13	44.03	8.37
7	Kwardha	2016	451	13.98	550	41%	60%	20.56	18.70	3.55
8	Bijapur	2016	837	40.83	631	19%	70%	60.05	58.40	29.78
9	Res. & Ext., Jagdalpur	2016	1185	10.00	2826	54%	70%	14.70	13.20	2.11
10			1007	10.00	2762	43%	70%	14.70	14.07	3.80
11			1399	8.00	2155	43%	70%	11.76	11.39	3.08
12			1065	6.00	1675	43%	70%	8.82	7.89	2.13
13	Bastar	2016	1091	20.00	600	41%	70%	23.80	23.76	6.89
14		2016	1028	10.00	560	47%	70%	11.90	11.47	2.64
15		2016	Bagroy	30.00	500	2%	70%	35.70	35.53	24.16
16		2016	Sudhapal	50.00	1000	34%	70%	59.50	59.82	21.54
17		2016	Belgaon maluguda	10.00	500	40%	70%	11.90	11.15	3.35
18	Bhanupratappur	2016	Kewati	20.00	1200	28%	70%	29.40	28.30	11.89

19	Mahasamund	2017	Lohardih	50.00	55000	39%	60%	73.50	73.50	15.44
20	Katghora	2018	308	35.00	14000	1%	60%	51.45	49.80	29.38
21		2018	308	20.00	50000	32%	60%	29.40	28.70	8.04
22		2018	309	25.00	10000	4%	60%	36.75	35.70	19.99
23		2018	322	25.00	10000	4%	60%	36.75	35.53	19.90
24		2018	289	25.00	23500	4%	60%	36.75	36.50	20.44
25		2018	282	25.00	10000	3%	60%	36.75	36.20	20.63
26	Sukma	2018	176	50.00	20000	44%	70%	73.50	72.90	18.95
27		2018	109	20.00	22000	50%	70%	29.40	29.10	5.82
28		2018	160	50.00	20000	46%	70%	73.50	72.85	17.48
Physical Verification										
29	South Kondagaon	2015	786	72.3	26148	10%	70%	23.82	23.82	14.29
30		2015	984	100	40000	10%	70%	32.96	32.95	19.77
	Grand Total			935.33	324798			1103.15	1084.87	375.78

(Source: Information provided by the department and Report of joint physical verification conducted with officials of the department)

Appendix-3.5.10*(Referred to in Para 3.5.12.4(a))***Detail of split Purchase of seed without following the purchase rule**

Sl No.	Division Name	Bill No.	Date	Name of item	Amount (in ₹)
1	Balrampur	208	17.11.2020	Seeds	49950.00
2		209	17.11.2020	Seeds	49960.00
3		210	17.11.2020	Seeds	49100.00
4		211	17.11.2020	Seeds	23180.00
5		206	16.11.2020	Seeds	48500.00
6		204	16.11.2020	Seeds	48500.00
7		205	16.11.2020	Seeds	49000.00
8		207	16.11.2020	Seeds	22700.00
9		298	14.11.2020	Seeds	49980.00
10		297	13.11.2020	Seeds	49950.00
11		299	14.11.2020	Seeds	50000.00
12		263	10.11.2020	Seeds	42000.00
13		262	10.11.2020	Seeds	44000.00
14		256	09.11.2020	Seeds	48000.00
15		296	13.11.2020	Seeds	49500.00
16		312	14.11.2020	Seeds	49800.00
17		311	14.11.2020	Seeds	49450.00
18		310	14.11.2020	Seeds	48000.00
19		309	14.11.2020	Seeds	48500.00
20		308	14.11.2020	Seeds	49400.00
21		307	14.11.2020	Seeds	48200.00
22		306	14.11.2020	Seeds	49500.00
23		305	14.11.2020	Seeds	48000.00
24		304	14.11.2020	Seeds	49900.00
25		303	14.11.2020	Seeds	49500.00
26		302	14.11.2020	Seeds	50000.00
27		301	14.11.2020	Seeds	47000.00
28		300	14.11.2020	Seeds	49000.00
29		313	15.11.2020	Seeds	49600.00
30		314	15.11.2020	Seeds	37000.00
31		279	12.11.2020	Seeds	49970.00
32		280	12.11.2020	Seeds	49100.00
33		281	12.11.2020	Seeds	50000.00
34		282	12.11.2020	Seeds	50000.00
35		283	12.11.2020	Seeds	48800.00
36		284	12.11.2020	Seeds	49000.00
37		285	12.11.2020	Seeds	49400.00
38		287	12.11.2020	Seeds	49000.00

39		288	13.11.2020	Seeds	49930.00
40		289	13.11.2020	Seeds	49200.00
41		290	13.11.2020	Seeds	49000.00
42		291	13.11.2020	Seeds	49400.00
43		292	13.11.2020	Seeds	49400.00
44		293	13.11.2020	Seeds	49000.00
45		259	09.11.2020	Seeds	48000.00
46		258	09.11.2020	Seeds	48000.00
47		257	09.11.2020	Seeds	48000.00
48		260	09.11.2020	Seeds	49400.00
49		295	13.11.2020	Seeds	13000.00
50		264	10.11.2020	Seeds	48000.00
51		265	10.11.2020	Seeds	49600.00
52		266	10.11.2020	Seeds	45000.00
53		267	10.11.2020	Seeds	50000.00
54		268	10.11.2020	Seeds	49000.00
55		270	11.11.2020	Seeds	48000.00
56		271	11.11.2020	Seeds	49400.00
57		272	11.11.2020	Seeds	49400.00
58		273	11.11.2020	Seeds	49000.00
59		274	11.11.2020	Seeds	49000.00
60		275	11.11.2020	Seeds	48000.00
61		277	12.11.2020	Seeds	46000.00
62		278	12.11.2020	Seeds	48000.00
		Total			
63	Mahasamund, Saraipali range	209	25.3.22	Seeds	86066.00
64		210	25.3.22	Seeds	66148.00
	Total				152214.00
	Grand Total				3075384.00

(Source: Vouchers of payments made by the divisions)

Appendix-3.5.11*(Referred to in Para 3.5.12.4(b))***Details of Irregular Purchasing of Cow dung from other vendors without the approval of competent authority**

Division Name	Voucher No.	Range Name	Material	Quantity (in cum)	Amount (in ₹)
Mahasamund	01/ 14.09.21	Bagbahara	Cow dung	78.00	61152.00
	02/24.09.21	Bagbahara	Cow dung	78.00	61152.00
	03/24.09.21	Bagbahara	Cow dung	78.00	61152.00
	04/24.09.21	Bagbahara	Cow dung	78.00	61152.00
	05/24.09.21	Bagbahara	Cow dung	78.75	61740.00
	06/24.09.21	Bagbahara	Cow dung	78.75	61740.00
	07/24.09.21	Bagbahara	Cow dung	78.75	61740.00
	08/24.09.21	Bagbahara	Cow dung	78.75	61740.00
	85/14.10.21	Bagbahara	Cow dung	72.00	57600.00
	86/14.10.21	Bagbahara	Cow dung	72.00	57600.00
	87/14.10.21	Bagbahara	Cow dung	72.00	57600.00
	88/14.10.21	Bagbahara	Cow dung	72.00	57600.00
	89/14.10.21	Bagbahara	Cow dung	72.00	57600.00
	02/03.11.21	Bagbahara	Cow dung	76.50	61200.00
	03/03.11.21	Bagbahara	Cow dung	75.60	60480.00
	04/03.11.21	Bagbahara	Vermi compost	91.66	99000.00
	39/11.03.22	Saraipali	Cow dung	320.00	281600.00
	394/29.03.22	Saraipali	Cow dung	480.00	422400.00
	296/March 22	Basna	Cow dung	516.87	454854.00
	375/March 22	Saraipali	Cow dung	240.00	211200.00
	675/ March 22	Mahasamund	Cow dung	21.87	17496.00
	484/ March 22	Mahasamund	Cow dung	11.97	9576.00
	370/ March 22	Pithora	Cow dung	132.00	105600.00
TOTAL				2953.47	2502974.00
Rajanadgaon	142, 09.03.2022	Division purchased	Gobar Khad	44.00	38500.00
	143, 09.03.2022		Gobar Khad	18.00	15750.00
	146, 09.03.2022		Gobar Khad	84.00	73500.00
	147, 09.03.2022		Gobar Khad	85.00	74375.00
	148, 09.03.2022		Gobar Khad	70.00	61250.00
	149, 09.03.2022		Gobar Khad	55.00	48125.00
	150, 09.03.2022		Gobar Khad	13.00	11375.00
	152, 09.03.2022		Gobar Khad	5.00	4375.00
	154, 09.03.2022		Gobar Khad	110.00	96250.00
	155, 09.03.2022		Gobar Khad	110.00	96250.00
	156, 09.03.2022		Gobar Khad	110.00	96250.00
	157, 09.03.2022		Gobar Khad	110.00	96250.00
	158, 09.03.2022		Gobar Khad	110.00	96250.00
	159, 09.03.2022		Gobar Khad	90.00	78750.00

	160, 09.03.2022		Gobar Khad	90.00	78750.00
	161, 09.03.2022		Gobar Khad	90.00	78750.00
	162, 09.03.2022		Gobar Khad	80.00	70000.00
	163, 09.03.2022		Gobar Khad	87.00	76125.00
	165, 09.03.2022		Gobar Khad	80.00	70000.00
	166, 9.03.2022		Gobar Khad	80.00	70000.00
	167, 9.03.2022		Gobar Khad	90.00	78750.00
	168, 9.03.2022		Gobar Khad	27.00	23625.00
	170, 9.03.2022		Gobar Khad	70.00	61250.00
	171, 9.03.2022		Gobar Khad	70.00	61250.00
	172, 9.03.2022		Gobar Khad	55.00	48125.00
	175, 9.03.2022		Gobar Khad	21.00	18375.00
	176, 9.03.2022		Gobar Khad	63.00	55125.00
	177, 9.03.2022		Gobar Khad	70.00	61250.00
	178, 9.03.2022		Gobar Khad	63.00	55125.00
	179, 9.03.2022		Gobar Khad	70.00	61250.00
	180, 9.03.2022		Gobar Khad	25.00	21875.00
	181, 9.03.2022		Gobar Khad	55.00	48125.00
	182, 9.03.2022		Gobar Khad	28.00	24500.00
	183, 9.03.2022		Gobar Khad	104.75	91656.25
	184, 9.03.2022		Gobar Khad	104.75	91656.25
	185, 9.03.2022		Gobar Khad	104.75	91656.25
	186, 9.03.2022		Gobar Khad	104.75	91656.25
	187, 9.03.2022		Gobar Khad	104.75	91656.25
	188, 9.03.2022		Gobar Khad	104.75	91656.25
	189, 9.03.2022		Gobar Khad	104.75	91656.25
	190, 9.03.2022		Gobar Khad	104.75	91656.25
	Total			3066.00	2682750.00
	Grand Total			6019.47	5185724.00

(Source: Vouchers of payments made by the divisions)

Appendix-3.5.12
(Referred to in Para 3.5.12.5)

Details of Plantation work done without testing of soil

Name of the Division	Year	Name of Compartment	Coupe No.	Plantation area (in ha.)	No. of Plants planted	Allotment (in lakh)	Expenditure (in lakh)	Soil test done or not
Balodabazar	2019-20	142	IX	15.00	16500	11.73	11.73	Not done
	2019-20	154	IX	40.00	44000	31.28	31.28	Not done
	2019-20	120	IX	25.00	27500	19.55	19.50	Not done
	2020-21	147	X	10.00	11000	7.82	7.82	Not done
	2020-21	120	X	15.00	16500	11.73	11.73	Not done
	2020-21	131	X	15.00	16500	11.73	11.73	Not done
South Kondagaon	2019-20	438	I	22.51	55140	3.29	3.29	Not done
	2020-21	I 555	II	10.00	11000	7.82	7.81	Not done
Bastar	2019-20	281	I	11.84	13023	9.26	9.26	Not done
	2019-20	285	I	55.60	61156	43.48	43.48	Not done
	2019-20	286	I	12.01	13208	9.39	9.39	Not done
	2019-20	288	I	8.90	9786	6.96	6.96	Not done
	2019-20	290	I	6.51	7160	50.90	5.09	Not done
	2019-20	296	I	39.39	43323	30.80	30.80	Not done
	2019-20	320	I	41.35	45482	32.33	32.33	Not done
	2019-20	1546	I	77.25	84976	60.41	60.41	Not done
	2019-20	487	I	8.26	9089	6.46	6.46	Not done
	2019-20	652	I	32.63	35897	25.52	25.52	Not done
	2019-20	701	I	23.69	26061	18.53	18.53	Not done
	2019-20	703	I	39.10	43014	30.58	30.58	Not done

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	2019-20	712	I	52.44	57684	41.01	41.01	Not done
	2019-20	775	I	15.53	17190	12.22	12.22	Not done
	2019-20	776	I	39.31	43242	30.74	30.74	Not done
	2020-21	704	II	38.05	41857	29.76	29.76	Not done
	2021-22	1342	III	11.00	12100	8.60	8.50	Not done
Mahasamund	2019-20	252	IX	10.00	4000	1.67	1.69	Not done
	2019-20	281, 269	IX	20.00	8000	3.33	2.32	Not done
	2019-20	258	IX	50.00	20000	8.33	6.03	Not done
	2019-20	355	IX	40.00	16000	15.75	11.60	Not done
	2019-20	380	IX	10.00	4000	3.94	3.58	Not done
	2019-20	365	IX	10.00	4000	3.94	2.55	Not done
	2019-20	40	IX	11.00	4400	1.83	1.79	Not done
	2019-20	69	IX	10.00	4000	1.67	1.63	Not done
	2019-20	23	IX	20.00	8000	3.33	3.32	Not done
	2019-20	20	IX	20.00	8000	3.33	3.26	Not done
	2019-20	307	IX	10.00	4000	1.67	1.48	Not done
	2019-20	209	IX	13.00	5200	2.17	2.04	Not done
	2019-20	244	IX	15.00	6000	2.50	2.43	Not done
	2019-20	327	IX	20.00	8000	3.33	3.35	Not done
	2019-20	340	IX	66.34	26536	11.05	11.25	Not done
	2019-20	504, 503	IX	15.00	6000	5.10	4.61	Not done
	2019-20	343	IX	51.00	20400	20.08	15.20	Not done
Rajnandgaon	2019-20	705	X	10.00	11000	7.81	7.81	Not done
	2019-20	518	X	22.34	24574	17.46	17.46	Not done
Total		44		1089.04	954498	670.16	609.29	

(Source: Information provided by the Forest Research Training Institute, Raipur)

Appendix-3.5.13

(Referred to in Para 3.5.12.6)

Detail of Allotment and Expenditure on RDF with Plantation work (First year to sixth year)

Sl. No.	Division Name	Year	No. of compartments	Coupe No.	Area (in ha.)	Allotment	Expenditure (₹ in lakh)
1	Mahasamund	2019-20	2	V	80.00	5.63	5.63
		2020-21	10	VI	339.00	224.31	214.92
		2021-22	10	VII	400.00	260.15	198.19
		Total	22		819.00	490.09	418.74
2	Jashpur	2019-20	0	-	0.00	0.00	0.00
		2020-21	0	-	0.00	0.00	0.00
		2021-22	5	XII	87.37	125.30	125.27
		Total	5		87.37	125.30	125.27
3	Balodabazar	2019-20	6	V	246.75	65.99	65.91
		2020-21	2	VI	69.22	19.43	17.76
		2021-22	0	-	0.00	0.00	0.00
		Total	8		315.97	85.42	83.67
4	Rajnandgaon	2019-20	0	-	0.00	0.00	0.00
		2020-21	1	VII	20.32	28.40	15.77
		2021-22	5	VIII	150.43	212.02	200.46
		Total	6		170.75	240.42	216.23
5	South Kondagaon	2019-20	4	XII	252.30	125.10	125.08
		2020-21	0	-	0.00	0.00	0.00
		2021-22	0	-	0.00	0.00	0.00
		Total	4		252.30	125.10	125.08
6	Marwahi	2019-20	2	IV	170.00	99.39	99.04
		2020-21	0	V	0.00	0.00	0.00
		2021-22	1	VI	24.42	34.77	34.53
		Total	3		194.42	134.16	133.57
7	Balrampur	2019-20	3		175.98	35.89	35.69
		2020-21	1		50.00	25.90	25.40
		2021-22	11		296.98	436.37	430.25
		Total	15		522.96	498.16	491.34
8	Koriya	2019-20	4	-	128.93	51.80	49.86
		2020-21	0	-	0.00	0.00	0.00
		2021-22	0	-	0.00	0.00	0.00
		Total	4		128.93	51.80	49.86
9	Surajpur	2019-20	29		1126.00	1142.41	1110.63
		2020-21	30		1262.00	1558.13	1408.96

		2021-22	22		850.00	1247.95	1201.84
		Total	81		3238.00	3948.49	3721.43
	Grand Total	2019-20	50		2179.957	1526.21	1491.84
		2020-21	44		1740.54	1856.17	1682.81
		2021-22	54		1809.203	2316.56	2190.54
		Total	148		5729.70	5698.94	5365.19

(Source: Information provided by the department)

Appendix-3.5.14

(Referred to in Para 3.5.13.1)

Detail of Allotment and Expenditure on RDF (First year to sixth year) work

Sl. No.	Division Name	Year	No. of compartments	Coup No.	Area (in ha.)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)
1	Korba	2019-20	25	V	1121.531	237.45	234.42
		2020-21	19	VI	1086.764	224.55	223.59
		2021-22	20	VII	827.643	206.44	206.07
		Total	64		3035.938	668.44	664.08
2	Mahasamund	2019-20	9	V	356.180	45.14	32.58
		2020-21	15	VI	509.010	101.24	83.29
		2021-22	0	VII	0.000	0.00	0.00
		Total	24		865.190	146.38	115.87
3	Jashpur	2019-20	58	XI	2864.699	469.72	437.21
		2020-21	0	--	0.000	0.00	0.00
		2021-22	54	XII	2812.484	713.27	709.57
		Total	112		5677.183	1182.99473	1146.78
4	Balodabazar	2019-20	15	V	1082.337	289.48	289.41
		2020-21	20	VI	1475.153	512.17	488.66
		2021-22	19	VII	1387.510	371.14	371.91
		Total	54		3945.000	1172.79	1149.98
5	Bastar	2019-20	28	XI	2232.413	452.34	448.32
		2020-21	0	--	0.000	0.00	0.00
		2021-22	20	XIII	2309.687	617.14	615.55
		Total	48		4542.100	1069.48	1063.87
6	Rajnandgaon	2019-20	17	VI	1141.700	232.76	229.11
		2020-21	13	VII	1206.480	287.42	225.52
		2021-22	14	VIII	1334.810	315.16	261.46
		Total	44		3682.990	835.34	716.09
7	Bijapur	2019-20	19	V	2681.978	317.07	316.58
		2020-21	29	VI	4666.238	590.87	590.09
		2021-22	40	VII	5740.496	1368.58	1367.59
		Total	88		13088.712	2276.52	2274.26
8	South Kondagaon	2019-20	6	XII	201.655	40.23	40.23
		2020-21	0	XII	0.000	0.00	0.00
		2021-22	0	XII	0.000	0.00	0.00
		Total	6		201.655	40.23	40.23
9	Marwahi	2019-20	21	IV	1379.148	266.20	264.80
		2020-21	17	V	1394.755	229.48	221.81
		2021-22	14	VI	1148.886	257.50	257.47
		Total	52		3922.789	753.179	744.08

10	Balrampur	2019-20	29		2549.540	520.00	519.77
		2020-21	28		1922.849	405.88	396.74
		2021-22	18		1461.860	388.76	381.81
		Total	75		5934.249	1314.64	1298.32
11	Koriya	2019-20	55		1900.299	235.38	231.47
		2020-21	0		0	0.00	0.00
		2021-22	0		0	0.00	0.00
		Total	55		1900.299	235.38	231.47
12	Surajpur	2019-20	49		4056.013	808.41	797.50
		2020-21	47		3719.065	704.05	682.33
		2021-22	31		2553.966	687.18	665.90
		Total	127		10329.044	2199.64	2145.73
	Grand Total	2019-20	331		21567.493	3914.18	3841.40
		2020-21	188		15980.314	3055.66	2912.03
		2021-22	230		19577.342	4925.17	4837.33
		Total	749		57125.149	11895.01	11590.76

(Source: Information provided by the department)

Appendix 5.1.1
(Referred to in Para 5.1.5)

Statement showing the details of allocation of sample for different category of audit.

A. Details of Sample selected for Circle Audit.

Sl. No.	Name of the sampled Circles	Year of Returns
1	Asst. Commissioner, Circle-2, Raipur	2017-18 to 2020-21
2	Asst. Commissioner, Circle-3, Raipur	2017-18 to 2020-21
3	Asst. Commissioner, Circle-9, Raipur	2017-18 to 2020-21
4	Asst. Commissioner, Circle-6, Raipur	2017-18 to 2020-21
5	Asst. Commissioner, Circle-7, Raipur	2017-18 to 2020-21
6	Asst. Commissioner, Circle-2, Raigarh	2017-18 to 2020-21
7	Asst. Commissioner, Circle-1, Korba	2017-18 to 2020-21
8	Asst. Commissioner, Circle-Ambikapur	2017-18 to 2020-21
9	Asst. Commissioner, Circle- Rajnandgaon	2017-18 to 2020-21
10	Asst. Commissioner, Circle-2, Jagdalpur	2017-18 to 2020-21

B. Details of 532 taxpayers to whom audit queries have been issued in case of Limited Audit.

Sl. No.	Name of the unit	GSTIN
1.	AC, Circle-1 Korba	22AABCG0949C1Z7
2.	AC, Circle-8 Raipur	22AABCG2202J1ZA
3.	AC, Circle-1 Bilaspur	22AACCK2650D1Z6
4.	AC, Circle-5 Raipur	22ARUPA6975B1ZS
5.	AC, Circle-5 Raipur	22CKBPP5484J1ZX
6.	AC, Circle-1 Bilaspur	22AQYPB4178L1ZD
7.	AC, Circle-1 Bilaspur	22ALFPP3892H1ZY
8.	AC, Circle-1 Bilaspur	22AAMAS9143D2ZH
9.	AC, Circle-1 Bilaspur	22AAACE0061C1ZN
10.	AC, Circle-2 Durg	22AMLPM8132E1Z8
11.	AC, Circle-2 Durg	22AAJFS2364J1Z5
12.	AC, Circle-3 Durg	22AADFB7198M1Z4
13.	AC, Circle-3 Durg	22AFZPA0999N1ZR
14.	AC, Circle-3 Durg	22AETPK2241N1ZA
15.	AC, Circle-3 Durg	22AAACJ7961J1ZG
16.	AC, Circle-4 Durg	22AAECV9657M1ZP
17.	AC, Circle-3 Raipur	22AACFG4027D1Z5
18.	AC, Circle-3 Raipur	22AAACE2358J2ZV
19.	AC, Circle-3 Raipur	22AANHA0583P1Z2
20.	AC, Circle-3 Raipur	22AAAAC2043C1ZR
21.	AC, Circle-7 Raipur	22ADBPG3077F1Z3
22.	AC, Circle-7 Raipur	22AAACU2227J1ZO

23.	AC, Circle-7 Raipur	22AAGFM2674Q1ZV
24.	AC, Circle-8 Raipur	22AAACT5131A1Z7
25.	AC, Circle-8 Raipur	22AFAPK7491J1ZD
26.	AC, Circle-8 Raipur	22AAACP6317L1ZI
27.	AC, Circle-9 Raipur	22AAOCS4272R2ZM
28.	AC, Circle-9 Raipur	22AAACL1117E1ZD
29.	AC, Circle-9 Raipur	22AACCK3551F1Z0
30.	AC, Circle-Rajnandgaon	22AAHCA6940P1ZD
31.	AC, Circle-1 Raipur	22AAFBCB0525K1Z3
32.	AC, Circle-8 Raipur	22AACCC1626R1ZN
33.	AC, Circle-7 Raipur	22AACCE4248H1ZY
34.	AC, Circle-7 Raipur	22AADCG1986F1ZS
35.	AC, Circle-3 Raipur	22AACCG1395F2ZX
36.	AC, Circle-6 Raipur	22ADYPM5980E1Z4
37.	AC, Circle-4 Raipur	22AJXPK5717A1ZB
38.	AC, Circle-1 Raigarh	22BRGPS7475F1ZI
39.	AC, Circle-3 Raipur	22ABFFM1499K1Z1
40.	AC, Circle-1 Raipur	22AACCM6071A1Z3
41.	AC, Circle-4 Raipur	22AAECR6918B1ZQ
42.	AC, Circle-3 Raipur	22AAACS5123K1ZN
43.	AC, Circle-Janjgir	22ACEFS8115Q1ZR
44.	AC, Circle-Janjgir	22AAHCS3413R1Z5
45.	AC, Circle-Bhatapara	22AACCS8796G1Z1
46.	AC, Circle-5 Raipur	22AAZFS0612H1Z7
47.	AC, Circle-2 Raigarh	22AADCM8947J1Z6
48.	AC, Circle-2 Korba	22AAACU5701F1ZW
49.	AC, Circle-9 Raipur	22AAACV7829H1ZA
50.	AC, Circle-1 Bilaspur	22ABAPG0782E1ZC
51.	AC, Circle-2 Korba	22AAACB1290N1ZU
52.	AC, Circle-Ambikapur	22BWNPS8790P1ZC
53.	AC, Circle-3 Durg	22AADFF4707E1Z0
54.	AC, Circle-3 Durg	22AAZPY8388G1ZL
55.	AC, Circle-3 Durg	22AAECA2064R1ZL
56.	AC, Circle-4 Durg	22ACIPJ0577B1Z4
57.	AC, Circle-4 Durg	22ADRP3024G1ZS
58.	AC, Circle-Mahasamund	22ADBPD5706A1ZK
59.	AC, Circle-4 Raipur	22AACCH1802J1Z4
60.	AC, Circle-3 Raipur	22AACFG1629H1ZV
61.	AC, Circle-7 Raipur	22BGHPS2811K1ZF
62.	AC, Circle-9 Raipur	22AADPF0578P1ZN
63.	AC, Circle-9 Raipur	22ADGFS2081J1Z4
64.	AC, Circle-1 Korba	22AALPI8478F2ZH
65.	AC, Circle-4 Raipur	22AALFJ9002E1ZQ

66.	AC, Circle-2 Bilaspur	22ARRPM4862A1ZV
67.	AC, Circle-5 Raipur	22AALHA2835A1Z0
68.	AC, Circle-Ambikapur	22AOQPG1885F1ZX
69.	AC, Circle-Ambikapur	22ACHPA7164L1Z0
70.	AC, Circle-2 Bilaspur	22AARPC9237G1ZP
71.	AC, Circle-9 Raipur	22AAACH5697M2Z6
72.	AC, Circle-2 Jagdalpur	22ALLPJ1344A1ZT
73.	AC, Circle-Ambikapur	22AMQPM6818G1ZU
74.	AC, Circle-1 Bilaspur	22AGGPA7531C1Z5
75.	AC, Circle-6 Raipur	22BVVPK8907P1ZN
76.	AC, Circle-2 Jagdalpur	22ADWPM3313M1ZA
77.	AC, Circle-3 Raipur	22AERPD3054L1ZI
78.	AC, Circle-2 Bilaspur	22AGMPA3148F1ZW
79.	AC, Circle-Ambikapur	22AACHP6767K1ZU
80.	AC, Circle-2 Jagdalpur	22AHVPY7363A1ZY
81.	AC, Circle-4 Raipur	22AACTR3643Q1Z6
82.	AC, Circle-Ambikapur	22AJEPS8939H1ZU
83.	AC, Circle-1 Bilaspur	22AKJPS8842D1Z1
84.	AC, Circle-Ambikapur	22ACQPA4842G1ZV
85.	AC, Circle-1 Bilaspur	22AWAPT4170E1ZU
86.	AC, Circle-8 Raipur	22ABFFS1950H1ZE
87.	AC, Circle-2 Bilaspur	22AAHCS1774M1Z3
88.	AC, Circle-2 Bilaspur	22AJBPT8124G1ZD
89.	AC, Circle-1 Raigarh	22AKDPB5858N1Z1
90.	AC, Circle-8 Raipur	22BOIPB5229R1ZQ
91.	AC, Circle-1 Bilaspur	22ADUPA8390G1ZE
92.	AC, Circle-3 Raipur	22AJKPS0737K1Z1
93.	AC, Circle-1 Bilaspur	22AGJPD9839M1ZZ
94.	AC, Circle-1 Raigarh	22AFFPA1979Q1Z7
95.	AC, Circle-Ambikapur	22ALXPM3051D1Z8
96.	AC, Circle-2 Bilaspur	22AALFV0382R1ZM
97.	AC, Circle-Dhamtari	22AJEPS8382C1Z7
98.	AC, Circle-9 Raipur	22AABCI2365N1ZK
99.	AC, Circle-5 Raipur	22AXLPS1171Q1ZY
100.	AC, Circle-9 Raipur	22AAECA9437E2ZW
101.	AC, Circle-1 Bilaspur	22AACPW7269H1ZE
102.	AC, Circle-Ambikapur	22AGQPA3218G1ZV
103.	AC, Circle-1 Durg	22AAACG1895Q1Z8
104.	AC, Circle-2 Durg	22AAACC6814B1ZE
105.	AC, Circle-3 Durg	22AAACJ7961J1ZG
106.	AC, Circle-4 Durg	22AAFCS1410C1Z9
107.	AC, Circle-4 Durg	22AJAPS9268D1Z6
108.	AC, Circle-4 Durg	22ACIFS5574M1ZM

109.	AC, Circle-4 Durg	22AAFFB6176M1ZA
110.	AC, Circle-Mahasamund	22BDCPP3084M1ZE
111.	AC, Circle-3 Raipur	22AAACL6442L1ZK
112.	AC, Circle-3 Raipur	22AAEFG7908D1ZR
113.	AC, Circle-3 Raipur	22AAKCA2311H1ZA
114.	AC, Circle-7 Raipur	22AABAC5137E2ZC
115.	AC, Circle-7 Raipur	22AAHCM6420G1ZT
116.	AC, Circle-8 Raipur	22AFAPK7491J1ZD
117.	AC, Circle-9 Raipur	22AAOCS4272R2ZM
118.	AC, Circle 1 Korba	22AALPI8478F2ZH
119.	AC, Circle-3 Raipur	22ABFFM1499K1Z1
120.	AC, Circle-Janjgir	22ACEFS8115Q1ZR
121.	AC, Circle-2 Korba	22AACCK0633Q1ZK
122.	AC, Circle-2 Korba	22AARFB0929N1Z7
123.	AC, Circle-2 Raigarh	22AABCA3530D1ZK
124.	AC, Circle-2 Raigarh	22AAKCA6079N1Z8
125.	AC, Circle-2 Raigarh	22AAACH1201R1ZX
126.	AC, Circle-4 Raipur	22AAECR6918B1ZQ
127.	AC, Circle-2 Raipur	22AAACV8826C1ZL
128.	AC, Circle-2 Raipur	22AEQPM4578P1ZN
129.	AC, Circle-5 Raipur	22AACCK5599H1ZC
130.	AC, Circle-5 Raipur	22ARUPA6975B1ZS
131.	AC, Circle-5 Raipur	22AAZFS0612H1Z7
132.	AC, Circle-5 Raipur	22AAIFM6527E1ZI
133.	AC, Circle-7 Raipur	22AABCF2695J1ZM
134.	AC, Circle-9 Raipur	22AADCH6308N1ZK
135.	AC, Circle-1 Bilaspur	22AADCS5831M1Z9
136.	AC, Circle-1 Bilaspur	22AAGFB3391P2Z7
137.	AC, Circle-Ambikapur	22AFGPJ1890J2ZG
138.	AC, Circle-Bhatapara	22ADVPM1251D1ZT
139.	AC, Circle-3 Bilaspur	22AADCP4138N2ZB
140.	AC, Circle-3 Bilaspur	22AFTPA5417P1Z6
141.	AC, Circle-Jagdalpur	22AAACS6994C1ZF
142.	AC-Circle-1 Korba	22AAMFG4858N1ZV
143.	AC, Circle-8 Raipur	22AAACN4165C1Z1
144.	AC, Circle-7 Raipur	22AADCG1986F1ZS
145.	AC, Circle-2 Bilaspur	22AGYPB9061G1Z9
146.	AC, Circle-3 Durg	22AFTPD4583K1Z4
147.	AC, Circle-3 Durg	22AAAFG6190R1Z2
148.	AC, Circle-5 Raipur	22AADCA4079M1ZL
149.	AC, Circle-Ambikapur	22AAFCM6065R1ZZ
150.	AC, Circle-1 Bilaspur	22AAFCA6636C1Z5
151.	AC, Circle-1 Bilaspur	22AAECP9623R1ZV

152.	AC, Circle-2 Durg	22AABFD6505A1ZC
153.	AC, Circle-3 Durg	22ABSFS8533R1Z7
154.	AC, Circle-3 Durg	22ARMPA6998G1ZJ
155.	AC, Circle-3 Durg	22AAJCS1523L2ZF
156.	AC, Circle-4 Durg	22AAECV9657M1ZP
157.	AC, Circle-3 Raipur	22AAACL6442L1ZK
158.	AC, Circle-3 Raipur	22AADCS5044E1ZT
159.	AC, Circle-5 Raipur	22AABCB7575P2Z8
160.	AC, Circle-7 Raipur	22AAACB9651K1ZN
161.	AC, Circle-4 Raipur	22AAACS8577K1ZZ
162.	AC, Circle-3 Raipur	22AADCA4060E1ZD
163.	AC, Circle-3 Raipur	22AALCA1976D1ZW
164.	AC, Circle-2 Korba	22AACCK0633Q1ZK
165.	AC, Circle-2 Korba	22AAACB1290N1ZU
166.	AC, Circle-2 Raigarh	22AAUFM1171G1ZC
167.	AC, Circle-4 Raipur	22AAHCS7999A1Z5
168.	AC, Circle-6 Raipur	22AACCB6790P1Z9
169.	AC, Circle-2 Raipur	22AAGCA9841E1ZV
170.	AC, Circle-5 Raipur	22AAZFS0612H1Z7
171.	AC, Circle-5 Raipur	22ACXFS5572L1ZB
172.	AC, Circle-5 Raipur	22AAECC0563H1Z4
173.	AC, Circle-5 Raipur	22AAACG1395D2Z3
174.	AC, Circle-5 Raipur	22AFHPA5031R1ZK
175.	AC, Circle-5 Raipur	22AABCR0944A1Z5
176.	AC, Circle-7 Raipur	22AAACI1681G1ZZ
177.	AC, Circle-7 Raipur	22AAACI4818F1Z0
178.	AC, Circle-Rajnandgaon	22AACCT6932F1ZK
179.	AC, Circle-Rajnandgaon	22AADCT5177B2ZN
180.	AC, Circle-2 Bilaspur	22AAHFG7801Q1Z5
181.	AC, Circle-2 Bilaspur	22AADCK1910B1ZG
182.	AC, Circle-Bhatapara	22AABCE7927L1ZI
183.	AC, Circle-2 Jagdalpur	22AAACS6994C1ZF
184.	AC, Circle-Kawardha	22AAAAL9886C2ZK
185.	AC, Circle-1 Raipur	22AAFCB0525K1Z3
186.	AC, Circle-8 Raipur	22AAXFA2874R1ZM
187.	AC, Circle-9 Raipur	22AABCI2365N1ZK
188.	AC, Circle-9 Raipur	22AAACK9864B1ZQ
189.	AC, Circle-9 Raipur	22AABCN4931B1Z4
190.	AC, Circle-9 Raipur	22AACCN0132B1ZI
191.	AC, Circle-9 Raipur	22ABDFS7520D1ZM
192.	AC, Circle-9 Raipur	22AAVFA2967M2ZV
193.	AC, Circle-9 Raipur	22AAACH5697M2Z6
194.	AC, Circle-9 Raipur	22AABCK1884A1Z3

195.	AC, Circle-9 Raipur	22AAGFT9223L1ZZ
196.	AC, Circle-9 Raipur	22AABCH6961M2ZC
197.	AC, Circle-9 Raipur	22AAHCS7975A2ZC
198.	AC, Circle-9 Raipur	22AACCG0141R2ZQ
199.	AC, Circle-2 Bilaspur	22AALFB0891R1Z0
200.	AC, Circle-1 Durg	22AIXPJ5033B1ZJ
201.	AC, Circle-1 Durg	22ACMPJ2274P1Z9
202.	AC, Circle-1 Durg	22AABCA1601R2ZY
203.	AC, Circle-2 Durg	22ACYPV5218K1ZX
204.	AC, Circle-4 Durg	22AJWPB8577A1Z5
205.	AC, Circle-Janjgir	22ABKPA9507D1Z5
206.	AC, Circle-Janjgir	22AERPD2435F1ZW
207.	AC, Circle-Mahasamund	22AIAPA1676Q1ZB
208.	AC, Circle-3 Raipur	22AAFFJ4454N1Z7
209.	AC, Circle-3 Raipur	22BHTPS8089J1ZD
210.	AC, Circle-3 Raipur	22AAACS5123K1ZN
211.	AC, Circle-7 Raipur	22AAACB9651K1ZN
212.	AC, Circle-7 Raipur	22AAKFA0014A1ZM
213.	AC, Circle-7 Raipur	22AAACP4526D1Z0
214.	AC, Circle-7 Raipur	22AFPPT8883C1ZY
215.	AC, Circle-7 Raipur	22ACJFS6984N1ZB
216.	AC, Circle-7 Raipur	22AFIPN7309E1Z0
217.	AC, Circle-7 Raipur	22AABCA9521E1Z7
218.	AC, Circle-8 Raipur	22AAACJ3404A2ZK
219.	AC, Circle-9 Raipur	22AAACH7412G2Z2
220.	AC, Circle-3 Durg	22AAACJ6715G2ZW
221.	AC, Circle-3 Durg	22AAACA3352N1ZW
222.	AC, Circle-1 Raipur	22ACUPD1716A1Z9
223.	AC, Circle-Bhatapara	22AJKPS0856M1ZT
224.	AC, Circle-2 Raipur	22ACDPG6702A1ZJ
225.	AC, Circle-2 Jagdalpur	22BAVPS2470J1Z8
226.	AC, Circle-1 Raigarh	22BHYP57545G1Z0
227.	AC, Circle-2 Korba	22AACCC6068R1Z9
228.	AC, Circle-1 Korba	22AIDPK8794L1ZR
229.	AC, Circle-2 Jagdalpur	22AJNPS4072N1Z0
230.	AC, Circle-3 Raipur	22ABQPH3724H2ZS
231.	AC, Circle-1 Jagdalpur	22ADCPG9930C2Z1
232.	AC, Circle-2 Raipur	22ADVPM0745N1Z3
233.	AC, Circle-2 Jagdalpur	22ANHPM1959Q1ZG
234.	AC, Circle-2 Raigarh	22AAACH1201R1ZX
235.	AC, Circle-Kawardha	22AQDPV6672Q1Z1
236.	AC, Circle-2 Bilaspur	22AFPPA2739G1ZQ
237.	AC, Circle-Rajnandgaon	22ANLPK4674N1ZI

238.	AC, Circle-2 Jagdalpur	22ADDPB3129R1ZO
239.	AC, Circle-1 Raigarh	22AFNPA7655M1Z6
240.	AC, Circle-Bhatapara	22AACCS8796G1Z1
241.	AC, Circle-Janjgir	22ATBPK1956D1Z6
242.	AC, Circle-Kawardha	22AWAPM9267D1ZN
243.	AC, Circle-2 Bilaspur	22ABDPY0097K1ZE
244.	AC, Circle-2 Jagdalpur	22ACOPR5715R1ZV
245.	AC, Circle-5 Raipur	22AFDPA6281M1ZK
246.	AC, Circle-1 Bilaspur	22ABBPP6326J1ZR
247.	AC, Circle-Kawardha	22FMPPS1382M1ZE
248.	AC, Circle-9 Raipur	22AAWPF0454B1Z6
249.	AC, Circle-Ambikapur	22AVSPA4155F1ZU
250.	AC, Circle- 1Raipur	22HWSPS6466R1Z4
251.	AC, Circle-1Bilaspur	22AMXPM0406H1Z5
252.	AC, Circle-1 Durg	22AGMPR9677A1Z3
253.	AC, Circle-Kawardha	22AMSPC7648E1Z0
254.	AC, Circle-3 Raipur	22AAFCM6431P1Z9
255.	AC, Circle-Ambikapur	22AZPPS0743J1Z4
256.	AC, Circle-1 Jagdalpur	22AAEFU7270J1Z1
257.	AC, Circle-Janjgir	22ADLPA9306M1ZK
258.	AC, Circle-Ambikapur	22ADZPH5054K1Z6
259.	AC, Circle-Janjgir	22AAXPD5583G1ZH
260.	AC, Circle-1 Bilaspur	22ACUPS5343Q1ZQ
261.	AC, Circle-3 Durg	22ABJFA2671D1ZW
262.	AC, Circle-1 Raipur	22AAKFM3390H1ZB
263.	AC, Circle-8 Raipur	22AABCG2202J1ZA
264.	AC, Circle-Janjgir	22AMDPC6979P2ZJ
265.	AC, Circle-Janjgir	22AFVPK5718H1Z7
266.	AC, Circle-1 Raigarh	22AMEPG1929J1ZB
267.	AC, Circle-7 Raipur	22AJCPP5659B1ZG
268.	AC, Circle-Ambikapur	22BQNPK6361G1ZS
269.	AC, Circle-1 Bilaspur	22BPKPD1937D1ZE
270.	AC, Circle-3 Durg	22AAEFG6628E1ZQ
271.	AC, Circle-4 Durg	22ABFPW5474N1Z1
272.	AC, Circle-Janjgir	22AQIPD9895L1Z9
273.	AC, Circle-Kawardha	22ABZPJ1696F1ZB
274.	AC, Circle-Mahasamund	22AABAG0268Q1ZM
275.	AC, Circle-4 Raipur	22AHCPB9665R1ZW
276.	AC, Circle-9 Raipur	22AVLPM8381Q1ZQ
277.	AC, Circle-9 Raipur	22ALFPM1166P3ZV
278.	AC, Circle-Rajnandgaon	22CDTPM5141C1ZQ
279.	AC, Circle-3 Durg	22BLWPS0750H1ZU
280.	AC, Circle-2 Raipur	22AMUPM3100H1ZB

281.	AC, Circle-2 Raipur	22BMYPM1515P1ZI
282.	AC, Circle-2 Jagdalpur	22AQLPK2400R1ZS
283.	AC, Circle-2 Bilaspur	22AACCR6401P1ZD
284.	AC, Circle-2 Korba	22ACYPT8421C1ZD
285.	AC, Circle-1 Raigarh	22AAQFG9258C1ZA
286.	AC, Circle-7 Raipur	22AABCM4514F1Z2
287.	AC, Circle-9 Raipur	22AAGFT9223L1ZZ
288.	AC, Circle-9 Raipur	22AACCK3551F1Z0
289.	AC, Circle-Rajnandgaon	22AACCC7944C1Z1
290.	AC, Circle-1 Bilaspur	22AAACN6090N1ZA
291.	AC, Circle-2 Durg	22AADCB1675Q1ZG
292.	AC, Circle-3 Durg	22AADCR8623E1ZN
293.	AC, Circle-3 Durg	22ALFPM1166P2ZW
294.	AC, Circle-4 Durg	22AAAJA2196F1ZQ
295.	AC, Circle-Janjgir	22AACCC7479G1ZN
296.	AC, Circle-Janjgir	22AARFA7836K1Z2
297.	AC, Circle-4 Raipur	22AAACN4276C1ZX
298.	AC, Circle-3 Raipur	22AADCG9611M1ZJ
299.	AC, Circle-3 Raipur	22AAYFM8149G1ZS
300.	AC, Circle-5 Raipur	22AAHCS1901N1ZG
301.	AC, Circle-5 Raipur	22AAUCS4880K1ZP
302.	AC, Circle-5 Raipur	22ADFPA9582K1ZG
303.	AC, Circle-5 Raipur	22ACIPA4438N1ZO
304.	AC, Circle-7 Raipur	22AABAC5137E2ZC
305.	AC, Circle-7 Raipur	22AFGPJ5199C1ZM
306.	AC, Circle-7 Raipur	22AAACN1283H1ZU
307.	AC, Circle-1 Korba	22BBAPS0974H2ZQ
308.	AC, Circle-1 Korba	22AALPI8478F2ZH
309.	AC, Circle-1 Raigarh	22AAMFA6179L1Z3
310.	AC, Circle-3 Durg	22AAVFS0003L2Z8
311.	AC, Circle-2 Raigarh	22AADCS5057R1ZX
312.	AC, Circle-2 Raigarh	22AAECR0878A1ZT
313.	AC, Circle-2 Raigarh	22AAACG9027G1ZX
314.	AC, Circle-2 Raigarh	22AABCC8197Q1Z2
315.	AC, Circle-6 Raipur	22AACCG2107K1Z3
316.	AC, Circle-5 Raipur	22AACCG2758E1ZZ
317.	AC, Circle-2 Jagdalpur	22ADEFS6989F1ZQ
318.	AC, Circle-2 Korba	22AACCG7791F1ZM
319.	AC, Circle-1 Raigarh	22AAHCA2417K2ZY
320.	AC, Circle-9 Raipur	22AADCM5765E1ZN
321.	AC, Circle-9 Raipur	22AAICS2367M1Z3
322.	AC, Circle-9 Raipur	22AAECA7235N1ZM
323.	AC, Circle-9 Raipur	22AAACV2018E1Z1

324.	AC, Circle-9 Raipur	22AAICS0526J1ZK
325.	AC, Circle-2 Korba	22FHFPS1188N1ZT
326.	AC, Circle-8 Raipur	22AADCK3357N1ZE
327.	AC, Circle-2 Raigarh	22AABCA3530D1ZK
328.	AC, Circle-Kawardha	22AAACK7197B2ZR
329.	AC, Circle-8 Raipur	22AADFF9620Q1Z5
330.	AC, Circle-3 Durg	22AABCN5848D1ZQ
331.	AC, Circle-1 Raigarh	22AACCM1932G1ZZ
332.	AC, Circle-2 Durg	22AMJPS1184J1ZV
333.	AC, Circle-2 Durg	22AATFP3256C1ZC
334.	AC, Circle-2 Durg	22AAECP9681R1ZL
335.	AC, Circle-3 Durg	22AACCR9305A1ZZ
336.	AC, Circle-3 Durg	22AADFB7198M1Z4
337.	AC, Circle-4 Durg	22AAIFS8425P1ZO
338.	AC, Circle-4 Durg	22AAYFM9676L1Z7
339.	AC, Circle-4 Durg	22AACFP9130E2ZN
340.	AC, Circle-Kawardha	22AJWPA4277E1Z9
341.	AC, Circle-7 Raipur	22ACMPR7697E1Z3
342.	AC, Circle-8 Raipur	22AACCC1772C1ZB
343.	AC, Circle-3 Raipur	22AAGCA5187P1Z9
344.	AC, Circle-3 Raipur	22ACHPJ3762F1ZW
345.	AC, Circle-3 Raipur	22AAECP7960M1Z1
346.	AC, Circle-3 Raipur	22AABFR6991C1ZC
347.	AC, Circle-Jagdalpur	22AACFF9110A1ZA
348.	AC, Circle-4 Raipur	22AAQFA8003P1Z8
349.	AC, Circle-4 Raipur	22AAHFB7741G1ZO
350.	AC, Circle-1 Raipur	22AACCN1338F2ZZ
351.	AC, Circle-5 Raipur	22AALCS5760K3ZZ
352.	AC, Circle-5 Raipur	22AFDPA6281M1ZK
353.	AC, Circle-7 Raipur	22AAECP2101N1ZS
354.	AC, Circle-7 Raipur	22AAMCS7915D1ZE
355.	AC, Circle-7 Raipur	22AACCG6363K1ZL
356.	AC, Circle-7 Raipur	22AADJC5219N1ZI
357.	AC, Circle-Rajnandgaon	22ADCPB1978R1ZC
358.	AC, Circle-Rajnandgaon	22ANIPS2479J1ZM
359.	AC, Circle-Rajnandgaon	22AASFM2247H1Z9
360.	AC, Circle-2 Korba	22AAKCA2581R1Z9
361.	AC, Circle-2 Korba	22AADCP0175F1ZW
362.	AC, Circle-2 Korba	22AACCK0633Q1ZK
363.	AC, Circle-2 Korba	22AAACH7475H1ZM
364.	AC, Circle-2 Korba	22AADFD6021H1Z1
365.	AC, Circle-2 Korba	22AAHFG2631E1Z0
366.	AC, Circle-Bhatapara	22ACGPT9552Q1ZS

367.	AC, Circle-Bhatapara	22ABHPB7341R1ZI
368.	AC, Circle-1 Korba	22DLAPS2421H2ZH
369.	AC, Circle-1 Korba	22AAIFD9320L1ZF
370.	AC, Circle-8 Raipur	22AALCS8364H1Z2
371.	AC, Circle-9 Raipur	22AACCG3005C3ZJ
372.	AC, Circle-9 Raipur	22AACCG3005C1ZL
373.	AC, Circle-9 Raipur	22AADFG6455G1ZM
374.	AC, Circle-9 Raipur	22AAECA7235N1ZM
375.	AC, Circle-9 Raipur	22AABCA5014E1ZJ
376.	AC, Circle-9 Raipur	22AAACV3517E1ZV
377.	AC, Circle-9 Raipur	22AKWPA4771C1ZC
378.	AC, Circle-Durg	22AAABJ0250F1ZF
379.	AC, Circle-2 Jagdalpur	22AACCA4756C1Z7
380.	AC, Circle-Dhamtari	22ADDPB2293G1Z4
381.	AC, Circle-Dhamtari	22AAHFV8447K1ZQ
382.	AC, Circle-2 Durg	22AMJPS1184J1ZV
383.	AC, Circle-2 Durg	22AATFP3256C1ZC
384.	AC, Circle-2 Durg	22AAECP9681R1ZL
385.	AC, Circle-3 Durg	22AACCR9305A1ZZ
386.	AC, Circle-3 Durg	22AADFB7198M1Z4
387.	AC, Circle-4 Durg	22AACFP9130E2ZN
388.	AC, Circle-5 Raipur	22ABDFA0051D1ZG
389.	AC, Circle-8 Raipur	22AABCJ7024M1ZN
390.	AC, Circle-3 Raipur	22AAECP7960M1Z1
391.	AC, Circle-3 Raipur	22AABFR6991C1ZC
392.	AC, Circle-3 Raipur	22AAGCA5187P1Z9
393.	AC, Circle-3 Raipur	22ACHPJ3784H1ZM
394.	AC, Circle-3 Raipur	22ACHPJ3762F1ZW
395.	AC, Circle-Janjgir	22AADCK6843M1ZB
396.	AC, Circle-Kawardha	22AFKPJ9748P1ZO
397.	AC, Circle-2 Raigarh	22AABCJ4683J1ZI
398.	AC, Circle-1 Raipur	22AACCN1338F2ZZ
399.	AC, Circle-5 Raipur	22AFDPA6281M1ZK
400.	AC, Circle-7 Raipur	22AAECP2101N1ZS
401.	AC, Circle-7 Raipur	22AAMCS7915D1ZE
402.	AC, Circle-7 Raipur	22AACCG6363K1ZL
403.	AC, Circle-Rajnandgaon	22ANIPS2479J1ZM
404.	AC, Circle-Rajnandgaon	22AASFM2247H1Z9
405.	AC, Circle-2 Bilaspur	22AAKFA8451H1ZJ
406.	AC, Circle-2 Raipur	22AESPP2649Q1ZO
407.	AC, Circle-2 Korba	22AAKCA2581R1Z9
408.	AC, Circle-2 Korba	22AADCP0175F1ZW
409.	AC, Circle-2 Korba	22ADNPA6809K1ZK

410.	AC, Circle-2 Korba	22AADFD6021H1Z1
411.	AC, Circle-2 Korba	22AAHFG2631E1Z0
412.	AC, Circle-Bhatapara	22ABHPB7341R1ZI
413.	AC, Circle-1 Raigarh	22AAHCA5697B2ZT
414.	AC, Circle-1 Raigarh	22AAFAS4410G1ZZ
415.	AC, Circle-4 Raipur	22AAHFB7741G1ZO
416.	AC, Circle-8 Raipur	22AALCS8364H1Z2
417.	AC, Circle-8 Raipur	22AAACC1205A1ZX
418.	AC, Circle-9 Raipur	22AACCG3005C3ZJ
419.	AC, Circle-9 Raipur	22AACCG3005C1ZL
420.	AC, Circle-9 Raipur	22AAECA7235N1ZM
421.	AC, Circle-9 Raipur	22AABCA5014E1ZJ
422.	AC, Circle-9 Raipur	22AAECC9340E1Z1
423.	AC, Circle-9 Raipur	22AAACV3517E1ZV
424.	AC, Circle-9 Raipur	22AAACC9253E1Z1
425.	AC, Circle-9 Raipur	22AAMFK0227F1ZT
426.	AC, Circle-3 Bilaspur	22ABFPL7957H1ZH
427.	AC, Circle-1 Durg	22AAABJ0250F1ZF
428.	AC, Circle-2 Jagdalpur	22AACCA4756C1Z7
429.	AC, Circle-Dhamtari	22ADDPB2293G1Z4
430.	AC, Circle-Dhamtari	22AAHFV8447K1ZQ
431.	AC, Circle-Dhamtari	22AJNPA3415D1ZY
432.	AC, Circle-Rajnandgaon	22AACCC7944C1Z1
433.	AC, Circle-1 Bilaspur	22AAACN6090N1ZA
434.	AC, Circle-1 Bilaspur	22BQIPP8728H1ZJ
435.	AC, Circle-1 Bilaspur	22ABUFS2244P1ZL
436.	AC, Circle-1 Durg	22BMIPS6413G1Z4
437.	AC, Circle-1 Durg	22BYVPS3309C1ZE
438.	AC, Circle-1 Durg	22BJPPS3338J1ZU
439.	AC, Circle-1 Durg	22AFHPJ2634M1ZI
440.	AC, Circle-1 Durg	22AGYPC1241K1ZH
441.	AC, Circle-2 Durg	22AVGPS2585M1Z3
442.	AC, Circle-3 Durg	22AAACJ7961J1ZG
443.	AC, Circle-4 Durg	22AVRPS7182D1Z8
444.	AC, Circle-3 Raipur	22AAQFK6447F1Z7
445.	AC, Circle-3 Raipur	22AABCG8066C1ZZ
446.	AC, Circle-3 Raipur	22AAACB2894G1ZX
447.	AC, Circle-3 Raipur	22AKLPK9895Q1Z1
448.	AC, Circle-3 Raipur	22AHCPB5583G1ZQ
449.	AC, Circle-3 Raipur	22AACCG1395F2ZX
450.	AC, Circle-4 Raipur	22AAQCS2356A1ZN
451.	AC, Circle-7 Raipur	22AABAC5137E2ZC
452.	AC, Circle-9 Raipur	22ADCPG7864R1Z2

453.	AC, Circle-9 Raipur	22AACCT7497H1Z2
454.	AC, Circle-9 Raipur	22AAZFM5608F1Z3
455.	AC, Circle-2 Bilaspur	22AACFA9505G1ZW
456.	AC, Circle-3 Raipur	22AAACS5123K1ZN
457.	AC, Circle-3 Raipur	22AAAJP0288R2ZO
458.	AC, Circle-Kawardha	22ARPPM5900P1ZD
459.	AC, Circle-Kawardha	22AGXPA6884F1Z4
460.	AC, Circle-Kawardha	22AGVPA7300E1ZV
461.	AC, Circle-4 Raipur	22AAECR6918B1ZQ
462.	AC, Circle-4 Raipur	22AAACP0165G1ZZ
463.	AC, Circle-5 Raipur	22AADCB5671Q1ZC
464.	AC, Circle-5 Raipur	22AADCM6893K1Z3
465.	AC, Circle-8 Raipur	22AAACL0582H2ZV
466.	AC, Circle-8 Raipur	22AACFA5540P1ZI
467.	AC, Circle-2 Bilaspur	22AACCB6831H1Z0
468.	AC, Circle-2 Bilaspur	22AAATC2433P1ZV
469.	AC, Circle-1 Durg	22AADAB2294H1Z2
470.	AC, Circle-1 Korba	22AAACS2791P1Z1
471.	AC, Circle-1 Raigarh	22AAACN3053B1ZA
472.	AC, Circle-1 Raipur	22AHNPD3304N1ZJ
473.	AC, Circle-1 Raipur	22ABPPV8668R1ZA
474.	AC, Circle-9 Raipur	22AANCS2741J1ZA
475.	AC, Circle-4 Raipur	22AAKCS4312C1ZX
476.	AC, Circle-5 Raipur	22AANHA1846D1ZR
477.	AC, Circle-5 Raipur	22AAHCS1901N1ZG
478.	AC, Circle-Bhatapara	22AACCS8796G1Z1
479.	AC, Circle-9 Raipur	22AKEPR0220K1ZK
480.	AC, Circle-1 Raigarh	22AZSPS2728Q1ZI
481.	AC, Circle-3 Durg	22AJTPG8042Q1ZM
482.	AC, Circle-1 Korba	22AADCC3472E1Z5
483.	AC, Circle-2 Korba	22FHFPS1188N1ZT
484.	AC, Circle-1 Korba	22AAEFG7079B2ZO
485.	AC, Circle-Ambikapur	22AMPPD7210G1ZG
486.	AC, Circle-Ambikapur	22ACMPR4008F2ZT
487.	AC, Circle-3 Durg	22AAECK3160C2Z6
488.	AC, Circle-3 Durg	22ACGPA8414J1ZY
489.	AC, Circle-4 Durg	22ACHPA1385K1ZV
490.	AC, Circle-4 Durg	22AAZFM0586A1ZA
491.	AC, Circle-4 Raipur	22AAQCS2356A1ZN
492.	AC, Circle-4 Raipur	22AAACI5607C1Z9
493.	AC, Circle-3 Raipur	22AABAC6167E1Z5
494.	AC, Circle-3 Raipur	22CLJPS9065B1Z0
495.	AC, Circle-3 Raipur	22AADCI3846A1Z5

496.	AC, Circle-3 Raipur	22AAQFK6447F1Z7
497.	AC, Circle-5 Raipur	22AAUCS4880K1ZP
498.	AC, Circle-7 Raipur	22AABAC5137E2ZC
499.	AC, Circle-7 Raipur	22AABCO5774H1ZG
500.	AC, Circle-7 Raipur	22AAGFG9940D1ZL
501.	AC, Circle-8 Raipur	22AARCS7555G1ZZ
502.	AC, Circle-9 Raipur	22AALCS5029H1ZE
503.	AC, Circle-9 Raipur	22ADCPG7864R1Z2
504.	AC, Circle-9 Raipur	22AGBPA1875E2Z2
505.	AC, Circle-2 Durg	22ACHPA1411C1ZT
506.	AC, Circle-1 Korba	22BBAPS0974H2ZQ
507.	AC, Circle-2 Raigarh	22AAKFA9681R1ZO
508.	AC, Circle-1 Raigarh	22ALLPB3028P1Z5
509.	AC, Circle-1 Raigarh	22AAMFA6179L1Z3
510.	AC, Circle-Rajnandgaon	22AAGCA2214H1ZC
511.	AC, Circle-3 Raipur	22AADCA4060E1ZD
512.	AC, Circle-3 Raipur	22AABCM6288N5ZY
513.	AC, Circle-3 Raipur	22AAGCC8479A1ZT
514.	AC, Circle-2 Raipur	22ACGPA6962P1ZD
515.	AC, Circle-8 Raipur	22AACCD7736R1Z7
516.	AC, Circle-4 Raipur	22AGTPG1704E1ZV
517.	AC, Circle-7 Raipur	22ADEPT5447P1Z0
518.	AC, Circle-8 Raipur	22AAACL0582H2ZV
519.	AC, Circle-9 Raipur	22AFFPA4368F1ZX
520.	AC, Circle-Janjgir	22AGPPP2040Q1Z2
521.	AC, Circle-Dhamtari	22AAKFP9055C1ZC
522.	AC, Circle-1 Korba	22ALPPD6193F1Z4
523.	AC, Circle-5 Raipur	22AAACJ2311G1ZD
524.	AC, Circle-Ambikapur	22AADCS2883B1ZQ
525.	AC, Circle-2 Korba	22BHPPK9096R1Z8
526.	AC, Circle-8 Raipur	22AHDPG7068C1ZS
527.	AC, Circle-2 Raipur	22AACCR4279H1ZE
528.	AC, Circle-Bhatapara	22ADBPG5749E1ZY
529.	AC, Circle-7 Raipur	22AABCS1571Q1Z6
530.	AC, Circle-5 Raipur	22AAECP4424C1Z1
531.	AC, Circle-2 Raipur	22AACCE1516C1ZJ
532.	AC, Circle-Rajnandgaon	22ALJPT5234D1ZA

(Source: Sample as made available by CAG Office)

C. Details of 25 taxpayers to whom audit queries have been issued in the case of Detailed Audit.

Sl. No.	Name of the Unit	GSTIN
1	AC, Circle-3 Raipur	22AABCI9120M2ZM
2	AC, Circle-6 Raipur	22ACSPD9928Q1ZS
3	AC, Circle-2 Korba	22AAECD4619B2Z9
4	AC, Circle-2 Raipur	22AKZPA9491L1ZF
5	AC, Circle-4 Raipur	22AIXPM7698H1ZD
6	AC, Circle-7 Raipur	22AAECG3780C1Z1
7	AC, Circle-7 Raipur	22AAACB8316K1ZV
8	AC, Circle-2 Jagdalpur	22AAHCS4137L1ZA
9	AC, Circle-9 Raipur	22AUHPS9016R1ZY
10	AC, Circle-Rajnandgaon	22AFRPT7896M1Z8
11	AC, Circle-7 Raipur	22AAECA9783D2ZP
12	AC, Circle-Manendragarh	22AAJCA1886E1ZV
13	AC, Circle-2 Raigarh	22AVGPS1986G1ZD
14	AC, Circle-1 Raipur	22AAJCS4517L1Z8
15	AC, Circle-Ambikapur	22DKRPK4609F1Z5
16	AC, Circle-3 Raipur	22AACCR7832C1ZR
17	AC, Circle-9 Raipur	22ACHFS7919M1ZM
18	AC, Circle-2 Jagdalpur	22AAGFK5005K1ZM
19	AC, Circle-1 Korba	22AAMFG2344M1ZC
20	AC, Circle-Ambikapur	22CKJPS3077A1ZC
21	AC, Circle-7 Raipur	22AAACU5552C1ZT
22	AC, Circle-9 Raipur	22AAACV7767L1ZW
23	AC, Circle-Rajnandgaon	22AACCA2881J1ZU
24	AC, Circle-Dhamtari	22ABHPN5242P1ZE
25	AC, Circle-8 Raipur	22AADPF2412Q1Z0

(Source: Sample as made available by CAG Office)

Appendix 5.1.2
(Referred to in Para 5.1.7.1)

Statement showing the details of non/late filers identified during 2017-18 to 2020-21

(₹ in lakh)

Name of circles	Year	No. of non-filers identified	No of cases GSTR-3A issued	Cases returns filed in pursuance of GSTR-3A			Cases where best judgement assessment initiated (ASMT-13)				Cases where ASMT-13 withdrawn on account of taxpayer filing returns			Cases where ASMT-13 proceedings pending		No of cases where provisional attachment resorted to
				Number	Interest	Late fee	Number	Completed	Assessed Amount	Recovered Amount	Number	Interest	Late fee	Number	Assessed Amount	
Raipur-2	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2020-21	230	230	154	1.61	1.24	76	0	1182.8	0	76	0.96	0.6	0	0	0
	Sub total	230	230	154	1.61	1.24	76	0	1182.8	0	76	0.96	0.6	0	0	0
Raipur-3	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019-20	1204	1204	914	0	0	290	290	5076.52	0	290	0	0	0	0	0
	2020-21	1990	1990	1271	0	0	719	719	7758.31	0	678	0	0	41	498.24	0
	Sub total	3194	3194	2185	0	0	1009	1009	12834.83	0	968	0	0	41	498.24	0
Raipur-9	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	93	93	93	0.41	0.88	0	0	0	0	0	0	0	0	0	0
	2019-20	1405	1405	1298	297.45	15.89	107	107	27410.03	142.5	107	139.25	3.25	0	0	0
	2020-21	1466	1466	1236	122.3	5.23	230	230	10905.97	57.32	230	53.56	3.76	0	0	0
	Sub total	2964	2964	2627	420.16	22	337	337	38316	199.82	337	192.81	7.01	0	0	0
Raipur-6	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2020-21	421	421	392	3.1689	4.85	0	0	0	0	0	0	0	0	0	0
	Sub total	421	421	392	3.1689	4.85	0	0	0	0	0	0	0	0	0	0
Raipur-7	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	482	482	482	0.32	4.46	0	0	0	0	0	0	0	0	0	0
	2019-20	1602	1602	1602	6.19	23.07	0	0	0	0	0	0	0	0	0	0
	2020-21	1955	1955	1513	8.63	19.19	442	442	3036.09	8.44	422	1.44	7	20	36.42	0
	Sub total	4039	4039	3597	15.14	46.72	442	442	3036.09	8.44	422	1.44	7	20	36.42	0
Raigarh-2	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	97	123	123	29.42	16.36	0	0	0	0	0	0	0	0	0	0

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	2019-20	298	1117	973	1.62	19.89	144	144	3842.88	3231.64	144	28.29	25.17	0	0	0
	2020-21	340	1381	1083	25.81	39.14	298	298	6212.33	3472.39	298	5.18	19.32	0	0	0
	Sub total	735	2621	2179	56.85	75.39	442	442	10055.21	6704.03	442	33.47	44.49	0	0	0
Rajnandgaon	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	570	601	517	0	0	84	84	2410.4	2410.4	84	1655.37	0	0	0	0
	2019-20	1255	2053	1698	0	0	355	355	911.92	854.95	344	0.78	0	0	0	11
	2020-21	2923	6560	6240	0	0	320	320	3281.31	2784.3	296	100.56	0	0	0	24
	Sub total	4748	9214	8455	0	0	759	759	6603.63	6049.65	724	1756.71	0	0	0	35
Korba-1	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2020-21	57	61	58	51.52	0.32	0	0	0	0	0	0	0	0	0	0
	Sub total	57	61	58	51.52	0.32	0	0	0	0	0	0	0	0	0	0
Jagdalpur-2	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019-20	117	345	345	0.28	0.69	0	0	0	0	0	0	0	0	0	0
	2020-21	121	470	470	1.37	0.94	0	0	0	0	0	0	0	0	0	0
	Sub total	238	815	815	1.65	1.63	0	0	0	0	0	0	0	0	0	0
Grand Total		16626	23559	20462	550.099	152.154	3065	2989	72028.56	12961.94	2969	1985.39	59.1	61	534.66	35
Rounding Off in crore					5.5	1.52			720.28	129.62		19.85	0.59		5.34	
Year wise Total																
	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	1242	1299	1215	30.15	21.7	84	84	2410.4	2410.4	84	1655.37	0	0	0	0
	2019-20	5881	7726	6830	305.54	59.54	896	896	37241.35	4229.09	885	168.32	28.42	0	0	11
	2020-21	9503	14534	12417	214.41	70.91	2085	2009	32376.81	6322.45	2000	161.7	30.68	61	534.66	24
Grand Total		16626	23559	20462	550.1	152.15	3065	2989	72028.56	12961.94	2969	1985.39	59.1	61	534.66	35
Percent				86.85			98.97									

(Source: Data as made available by State Tax Department)

Appendix 5.1.3

(Referred to in Para 5.1.7.1)

Statement showing the details of non levy of interest on delayed payment of tax

(Amount in ₹)

Sl. No.	Name of Circle	No of cases	Amount of tax paid in cash	Return filing month	Due date of filing	No of days delayed	Amount of interest not paid
1	Circle-2, Raipur	53	5,58,62,416	June 2020 to March 2021	20th day of succeeding month	11 to 365	9,94,751
2	Circle-3, Raipur	37	1,50,60,522	July 2019 to Nov 2020	20th day of succeeding month	28 to 221	7,31,742
3	Circle-9, Raipur	74	27,17,32,373	Oct 2019 to March 2021	20th day of succeeding month	5 to 376	65,55,376
4	Circle-6, Raipur	30	93,02,305	June 2020 to Dec 2020	20th day of succeeding month	4 to 119	1,00,326
5	Circle-7, Raipur	92	4,50,30,518	July 2020 to Feb 2021	20th day of succeeding month	8 to 405	14,50,044
6	Circle-2, Raigarh	3	2,04,103	April 2019 to Nov 2020	20th day of succeeding month	39 to 45	4,431
7	Circle-Rajnandgaon	48	69,26,804	Jan 2019 to Dec 2020	20th day of succeeding month	37 to 608	4,11,635
Grand Total		337	40,41,19,041				1,02,48,305
Rounding off in crore			40.41				1.02

(Source: Data as made available by State Tax Department)

Appendix 5.1.4
(Referred to in Para 5.1.7.2)

Statement showing the details of ASMT-10/SCNs issued during 2018-19 to 2020-21

(₹ in lakh)

Sl. No.	Year	Name of the circle	No. of taxpayers whose returns were scrutinized	No. of returns scrutinized	No. Of cases where ASMT-10 were issued	No. of cases where discrepancies accepted by taxpayer		Cases where SCNs issued			
						Number	Amount recovered	Number	Amount	Cases completed	Amount
1	2018-19	Raipur-2	0	0	0	0	0	0	0	0	0
		Raipur-3	0	0	0	0	0	0	0	0	0
		Raipur-9	0	0	0	0	0	0	0	0	0
		Raipur-6	1	2	1	1	8.52	0	0	0	0
		Raipur-7	0	0	0	0	0	0	0	0	0
		Raigarh-2	21	42	21	20	537.26	1	4.85	0	0
		Korba-1	0	0	0	0	0	0	0	0	0
		Ambikapur	0	0	0	0	0	0	0	0	0
		Rajnandgaon	0	0	0	0	0	0	0	0	0
		Jagdalpur-2	0	0	0	0	0	0	0	0	0
		Sub Total	22	44	22	21	545.78	1	4.85	0	0
2	2019-20	Raipur-2	0	0	0	0	0	0	0	0	0
		Raipur-3	0	0	0	0	0	0	0	0	0
		Raipur-9	0	0	0	0	0	0	0	0	0
		Raipur-6	0	0	0	0	0	0	0	0	0
		Raipur-7	0	0	0	0	0	0	0	0	0
		Raigarh-2	31	57	47	10	114.18	37	195.58	32	154.63
		Korba-1	0	0	0	0	0	0	0	0	0
		Ambikapur	29	58	29	29	745.87	0	0	0	0
		Rajnandgaon	0	0	0	0	0	0	0	0	0
		Jagdalpur-2	0	0	0	0	0	0	0	0	0

		Sub Total	60	115	76	39	860.05	37	195.58	32	154.63
3	2020-21	Raipur-2	311	311	311	0	0	228	1,215.83	74	540.93
		Raipur-3	642	642	642	94	469.97	388	3,960.02	90	683.82
		Raipur-9	473	473	468	81	560.93	387	3,137.09	92	973.78
		Raipur-6	186	372	186	0	0	186	959.68	0	0
		Raipur-7	482	964	482	12	119.68	17	97.05	5	0.25
		Raigarh-2	135	278	165	101	316.52	64	434.34	44	311.30
		Korba-1	158	158	158	22	223.9	129	1,075.24	44	68.56
		Ambikapur	101	202	101	92	1,008.3	9	83.87	9	83.87
		Rajnandgaon	322	3,580	322	65	358.988	257	2,861.0	257	2,827.49
		Jagdulpur-2	240	480	240	0	0	0	0	0	0
		Sub Total	3,050	7,460	3,075	467	3,058.288	1,665	13,824.12	615	5,490.0
Grand Total			3,132	7,619	3,173	527	4,464.12	1,703	14,024.55	647	5,644.63
Rounding off in crore							44.64		140.25		56.45

(Source: Data as made available by State Tax Department)

Appendix 5.1.5

(Referred to in Para 5.1.7.3(a))

Statement showing the details of cancellation of registration and non-filing of final returns (GSTR-10) during 2017-18 to 2020-21

Sl. No.	Name of the circle	No. of application received for cancellation	No. of suo-motto cancellation in r/o of normal taxpayers	No. of REG-19 issued (Normal Taxpayers)	No. of cases REG-20 order passed (dropping the proceeding)	No. of cases in which cancellation of registration revoked	No. of cases where assessment has been completed u/s 62	No. of GSTR-10 filers	No. of non-filers of GSTR-10
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)= E-(F+G+H+I)
1.	Raipur-2	244	398	600	0	0	0	64	536
2.	Raipur-3	1,457	2,025	3,482	0	479	0	144	2,859
3.	Raipur-9	487	993	1,480	148	463	0	142	727
4.	Raipur-6	92	162	254	0	76	31	6	141
5.	Raipur-7	636	706	1,342	11	394	0	91	846
6.	Raigarh-2	248	975	1,223	0	418	0	154	651
7.	Korba-1	327	521	768	0	195	0	72	501
8.	Ambikapur	847	2,193	3,040	0	1,453	0	95	1,492
9.	Rajnandgaon	499	1,274	1,773	0	648	0	371	754
10.	Jagdalpur	592	2,230	2,822	0	1,057	0	103	1,662
Total		5,429	11,477	16,784	159	5,183	31	1,242	10,169

(Source: Data as made available by State Tax Department)

Appendix 5.1.6

(Referred to in Para 5.1.7.3(b))

Statement showing the details of delayed cancellation of registration on taxpayers' application

Name of the circle	Total no. of application received from taxpayers for cancellation of registration	No. of cases in which cancellation order issued belatedly	Range of delay beyond 30 days
Circle-2, Raigarh	502	72	1 to 420 days
Circle-1, Korba	327	229	1 to 519 days
Circle- Rajnandgaon	1,113	885	1 to 84 days
Total	1,942	1,186	

(Source: Data as made available by State Tax Department)

Appendix 5.1.7(A)

(Referred to in Para 5.1.8.1 and 5.1.8.5)

Statement showing the details of cases where data entry errors committed by the taxpayers

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount
1	AC, Circle-5, Raipur	22AALCS5760K3ZZ	2	-
2	AC, Circle-Rajnandgaon	22ADCPB1978R1ZC	2	-
3	AC, Circle-9, Raipur	22AADFG6455G1ZM	2	-
4	AC, Circle-9, Raipur	22AAECA7235N1ZM	2	-
5	AC, Circle-9, Raipur	22AKWPA4771C1ZC	2	-
6	AC, Circle-1-Durg	22AAABJ0250F1ZF	2	-
7	AC, Circle- Rajnandgaon	22ANIPS2479J1ZM	3	-
8	AC, Circle-2, Bilaspur	22AAKFA8451H1ZJ	3	-
9	AC, Circle-2, Korba	22ADNPA6809K1ZK	3	-
10	AC, Circle-1, Raigarh	22AAHCA5697B2ZT	3	-
11	AC, Circle-1, Raigarh	22AAFAS4410G1ZZ	3	-
12	AC, Circle-9, Raipur	22AAECA7235N1ZM	3	-
13	AC, Circle-9, Raipur	22AAACC9253E1Z1	3	-
14	AC, Circle-9, Raipur	22AAMFK0227F1ZT	3	-
15	AC, Circle-,3 Bilaspur	22ABFPL7957H1ZH	3	-
16	AC, Circle-1, Durg	22AAABJ0250F1ZF	3	-
17	AC, Circle-Dhamtari	22AJNPA3415D1ZY	3	-
18	AC, Circle-1, Bilaspur	22ABUFS2244P1ZL	4	22,19,665
19	AC, Circle-4, Raipur	22AAKCS4312C1ZX	4	49,54,934
20	AC, Circle-5, Raipur	22AAHCS1901N1ZG	4	24,27,800
21	AC, Circle- Bhatapara	22AACC8796G1Z1	4	3,50,00,000
22	AC, Circle-2 Raipur	22AAACV8826C1ZL	5	70,53,853
23	AC, Circle-3 Durg	22AAZPY8388G1ZL	7	12,79,736
24	AC, Circle-2 Bilaspur	22ARRPM4862A1ZV	7	8,87,352
25	AC, Circle-5 Raipur	22AALHA2835A1Z0	7	11,12,710
26	AC, Circle-Ambikapur	22AOQPG1885F1ZX	7	16,99,430
27	AC, Circle-Ambikapur	22ACHPA7164L1ZO	7	7,20,662
28	AC, Circle-2 Bilaspur	22AARPC9237G1ZP	7	8,64,890
29	AC, Circle-9 Raipur	22AAACH5697M2Z6	7	1,30,31,627
30	AC, Circle-2 Jagdalpur	22ALLPJ1344A1ZT	7	8,06,999
31	AC, Circle- Ambikapur	22AMQPM6818G1ZU	7	12,31,660
32	AC, Circle-1 Bilaspur	22AGGPA7531C1Z5	7	6,65,568
33	AC, Circle-6 Raipur	22BVVPK8907P1ZN	7	7,93,205
34	AC, Circle-2 Jagdalpur	22ADWPM3313M1ZA	7	12,79,194
35	AC, Circle-3 Raipur	22AERPD3054L1ZI	7	31,52,264
36	AC, Circle-2 Bilaspur	22AGMPA3148F1ZW	7	7,08,428
37	AC, Circle-Ambikapur	22AACHP6767K1ZU	7	8,40,717
38	AC, Circle-2 Jagdalpur	22AHVPY7363A1ZY	7	8,35,462
39	AC, Circle-4 Raipur	22AACTR3643Q1Z6	7	8,57,858

40	AC, Circle-Ambikapur	22AJEPS8939H1ZU	7	7,93,520
41	AC, Circle-1 Bilaspur	22AKJPS8842D1Z1	7	11,74,862
42	AC, Circle-Ambikapur	22ACQPA4842G1ZV	7	8,76,926
43	AC, Circle-1 Bilaspur	22AWAPT4170E1ZU	7	8,79,362
44	AC, Circle-2 Bilaspur	22AJBPT8124G1ZD	7	8,52,420
45	AC, Circle-1 Raigarh	22AKDPB5858N1Z1	7	7,50,334
46	AC, Circle-8 Raipur	22BOIPB5229R1ZQ	7	15,11,711
47	AC, Circle-1 Bilaspur	22ADUPA8390G1ZE	7	20,08,652
48	AC, Circle-1 Bilaspur	22AGJPD9839M1ZZ	7	14,50,814
49	AC, Circle-1 Raigarh	22AFFPA1979Q1Z7	7	14,52,378
50	AC, Circle-Ambikapur	22ALXPM3051D1Z8	7	91,56,165
51	AC, Circle-2 Bilaspur	22AALFV0382R1ZM	7	12,96,363
52	AC, Circle-Dhamtari	22AJEPS8382C1Z7	7	16,84,833
53	AC, Circle-Kawardha	22AMSPC7648E1Z0	8	5,23,274
54	AC, Circle-3 Raipur	22AAFCM6431P1Z9	8	5,46,436
55	AC, Circle-Ambikapur	22AZPPS0743J1Z4	8	4,35,412
56	AC, Circle-Janjgir	22ADLPA9306M1ZK	8	4,78,173
57	AC, Circle-Ambikapur	22ADZPH5054K1Z6	8	6,06,134
58	AC, Circle-1 Bilaspur	22ACUPS5343Q1ZQ	8	4,67,054
59	AC, Circle-3 Durg	22ABJFA2671D1ZW	8	4,92,729
60	AC, Circle-1 Raipur	22AAKFM3390H1ZB	8	4,17,362
61	AC, Circle-8 Raipur	22AABCG2202J1ZA	8	5,39,023
62	AC, Circle-4 Raipur	22AJXPK5717A1ZB	9	73,84,261
63	AC, Circle-1 Raigarh	22BRGPS7475F1ZI	9	13,83,48,560
64	AC, Circle-Bhatapara	22AACCS8796G1Z1	9	3,59,89,511
65	AC, Circle-2 Raigarh	22AADCM8947J1Z6	9	59,78,755
66	AC, Circle-2 Durg	22ACYPV5218K1ZX	11	3,24,089.80
67	AC, Circle- 1 Raipur	22ACUPD1716A1Z9	11	3,85,765
68	AC, Circle-Bhatapara	22AJKPS0856M1ZT	11	1,02,388
69	AC, Circle-2 Raipur	22ACDPG6702A1ZJ	11	5,87,932
70	AC, Circle-2 Jagdalpur	22BAVPS2470J1Z8	11	2,28,391
71	AC, Circle-1 Raigarh	22BHYP57545G1ZO	11	1,17,216
72	AC, Circle-1 Korba	22AIDPK8794L1ZR	11	97,810
73	AC, Circle-2 Jagdalpur	22AJNPS4072N1ZO	11	2,86,260
74	AC, Circle-3 Raipur	22ABQPH3724H2ZS	11	1,11,835
75	AC, Circle-1 Jagdalpur	22ADCPG9930C2Z1	11	11,79,460
76	AC, Circle-2 Raipur	22ADVPM0745N1Z3	11	39,34,570
77	AC, Circle-2 Jagdalpur	22ANHMP1959Q1ZG	11	5,05,686
78	AC, Circle-Kawardha	22AQDPV6672Q1Z1	11	1,29,202
79	AC, Circle-2 Bilaspur	22AFPPA2739G1ZQ	11	1,63,931
80	AC, Circle-Rajnandgaon	22ANLPK4674N1ZI	11	1,57,368
81	AC, Circle-2 Jagdalpur	22ADDPB3129R1ZO	11	1,30,394
82	AC, Circle-1 Raigarh	22AFNPA7655M1Z6	11	92,996
83	AC, Circle-Janjgir	22ATBPK1956D1Z6	11	2,02,068
84	AC, Circle-2 Bilaspur	22ABDPY0097K1ZE	11	3,26,313
85	AC, Circle-2 Jagdalpur	22ACOPR5715R1ZV	11	38,35,671

86	AC, Circle-5 Raipur	22AFDPA6281M1ZK	11	14,92,913
87	AC, Circle-1 Bilaspur	22ABBPP6326J1ZR	11	4,25,693
88	AC, Circle-Kawardha	22FMPPS1382M1ZE	11	1,77,204
89	AC, Circle-2 Durg	22ACHPA1411C1ZT	12	1,51,05,744
90	Ac, Circle-2 Raipur	22ACGPA6962P1ZD	12	6,16,49,460
91	Ac, Circle-Bhatapara	22ADBP5749E1ZY	12	87,58,166
Total				39,90,27,563.8
Rounding off in crore				39.90

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.7(B)

(Referred to in Para 5.1.8.1 and 5.1.8.6)

Statement showing the details of cases where action taken before issue of audit query

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount
1	AC, Circle-2, Raipur	22AMUPM3100H1ZB	1	9,20,910
2	AC, Circle-2, Raipur	22BMYPM1515P1ZI	1	3,03,753
3	AC, Circle-2, Bilaspur	22AACFA9505G1ZW	4	33,15,076
4	AC, Circle-3, Raipur	22AAACS5123K1ZN	4	30,13,334
5	AC, Circle-3, Raipur	22AAAJP0288R2ZO	4	23,48,797
6	AC, Circle-4, Raipur	22AAACP0165G1ZZ	4	44,03,597
7	AC, Circle-5, Raipur	22AADCB5671Q1ZC	4	15,56,910
8	AC, Circle-8, Raipur	22AAACL0582H2ZV	4	99,97,229
9	AC, Circle-8, Raipur	22AACFA5540P1ZI	4	21,83,355
10	AC, Circle-2, Bilaspur	22AACCB6831H1Z0	4	98,35,242
11	AC, Circle-2, Bilaspur	22AAATC2433P1ZV	4	20,23,361
12	AC, Circle-1, Durg	22AADAB2294H1Z2	4	39,22,768
13	AC, Circle-1, Raigarh	22AAACN3053B1ZA	4	18,39,236
14	AC, Circle-3, Durg	22AJTPG8042Q1ZM	4	24,42,814
15	AC, Circle-2 Durg	22AAACC6814B1ZE	5	37,17,343
16	AC, Circle-3 Raipur	22ABFFM1499K1Z1	5	1,42,27,774
17	AC, Circle-Janjgir	22ACEFS8115Q1ZR	5	1,08,00,000
18	AC, Circle-2 Korba	22AACCK0633Q1ZK	5	28,68,82,496
19	AC, Circle-2 Korba	22AARFB0929N1Z7	5	48,37,272
20	AC, Circle-2 Raigarh	22AAACH1201R1ZX	5	23,36,084
21	AC, Circle-2 Raipur	22AEQPM4578P1ZN	5	33,40,386
22	AC, Circle-5 Raipur	22ARUPA6975B1ZS	5	1,28,18,892
23	AC, Circle-5 Raipur	22AAZFS0612H1Z7	5	80,93,958
24	AC, Circle-9 Raipur	22AADCH6308N1ZK	5	23,02,458
25	AC, Circle-1 Bilaspur	22AAGFB3391P2Z7	5	23,71,356
26	AC, Circle- Ambikapur	22AFGPJ1890J2ZG	5	30,00,000
27	AC, Circle-Bhatapara	22ADVPM1251D1ZT	5	33,26,853
28	AC, Circle-2 Jagdalpur	22AAACS6994C1ZF	5	45,58,395
29	AC-Circle-1 Korba	22AAMFG4858N1ZV	5	24,54,766
30	AC, Circle-8 Raipur	22AAACN4165C1Z1	5	2,44,14,540

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31	AC, Circle-7 Raipur	22AADCG1986F1ZS	5	1,04,69,017
32	AC, Circle-3 Durg	22AAAFG6190R1Z2	5	26,33,484
33	AC, Circle-5 Raipur	22AADCA4079M1ZL	5	24,13,522
34	AC, Circle-Mahasamund	22ADBPD5706A1ZK	7	8,10,559
35	AC, Circle-8 Raipur	22ABFFS1950H1ZE	7	20,72,544
36	AC, Circle-2 Bilaspur	22AAHCS1774M1Z3	7	7,65,932
37	AC, Circle-3 Raipur	22AJKPS0737K1Z1	7	6,09,533
38	AC, Circle-9 Raipur	22AABCI2365N1ZK	7	14,02,114
39	AC, Circle-1 Jagdalpur	22AAEFU7270J1Z1	8	5,27,774
40	AC, Circle-1 Bilaspur	22AAMAS9143D2ZH	9	65,20,439
41	AC, Circle-2 Durg	22AMLPM8132E1Z8	9	67,04,182
42	AC, Circle-Rajnandgaon	22AAHCA6940P1ZD	9	61,13,122
43	AC, Circle-7 Raipur	22AACCE4248H1ZY	9	71,18,808
44	AC, Circle-7 Raipur	22AADCG1986F1ZS	9	1,13,84,950
45	AC, Circle-3 Raipur	22AACCG1395F2ZX	9	55,31,019
46	AC, Circle-6 Raipur	22ADYPM5980E1Z4	9	68,17,671
47	AC, Circle-3 Raipur	22ABFFM1499K1Z1	9	1,45,20,118
48	AC, Circle-3 Raipur	22AAACS5123K1ZN	9	1,53,94,683
49	AC, Circle-Janjgir	22ACEFS8115Q1ZR	9	1,09,89,421
50	AC, Circle-5 Raipur	22AAZFS0612H1Z7	9	1,02,61,690
51	AC, Circle-Rajnandgaon	22AACCC7944C1Z1	10	23,36,615
52	AC, Circle-2, Durg	22AADCB1675Q1ZG	10	12,09,033
53	AC, Circle-3, Durg	22AADCR8623E1ZN	10	37,62,793
54	AC, Circle-4, Durg	22AAAJA2196F1ZQ	10	48,42,348
55	AC, Circle-5, Raipur	22AACCG2758E1ZZ	10	10,61,615
56	AC, Circle-2, Korba	22AACCG7791F1ZM	10	25,75,098
57	AC, Circle-9, Raipur	22AAICS2367M1Z3	10	30,92,027
58	AC, Circle- Kawardha	22AAACK7197B2ZR	10	15,47,499
59	AC, Circle-1, Raigarh	22AACCM1932G1ZZ	10	16,99,476
60	AC, Circle-3 Durg	22AAACA3352N1ZW	11	95,365
61	AC, Circle-Kawardha	22AWAPM9267D1ZN	11	11,81,445
62	AC, Circle-2 Korba	22FHFPS1188N1ZT	12	1,97,86,704
63	AC, Circle-Rajnandgaon	22AAGCA2214H1ZC	12	1,05,01,216
64	AC, Circle-3 Raipur	22AABCM6288N5ZY	12	86,32,044
65	AC, Circle-8 Raipur	22AAACL0582H2ZV	12	1,25,53,457
66	AC, Circle-5 Raipur	22AAACJ2311G1ZD	12	2,30,24,132
67	AC, Circle-Ambikapur	22AADCS2883B1ZQ	12	93,15,028
68	AC, Circle-5 Raipur	22AAECP4424C1Z1	12	2,43,18,714
Total				69,21,84,146
Rounding off in crore				69.22

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.7(C)

(Referred to in Para 5.1.8.1)

Statement showing the details of cases where other valid explanation provided by the department

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount
1	AC, Circle-2 Durg	22AATFP3256C1ZC	2	-
2	AC, Circle-2 Durg	22AAECP9681R1ZL	2	-
3	AC, Circle-3 Durg	22AACCR9305A1ZZ	2	-
4	AC, Circle-Kawardha	22AJWPA4277E1Z9	2	-
5	AC, Circle-3 Raipur	22AAGCA5187P1Z9	2	-
6	AC, Circle-3 Raipur	22ACHPJ3762F1ZW	2	-
7	AC, Circle-3 Raipur	22AAECP7960M1Z1	2	-
8	AC, Circle-3 Raipur	22AABFR6991C1ZC	2	-
9	AC, Circle-1 Jagdalpur	22AACFF9110A1ZA	2	-
10	AC, Circle-4 Raipur	22AAQFA8003P1Z8	2	-
11	AC, Circle-4 Raipur	22AAHFB7741G1ZO	2	-
12	AC, Circle-1 Raipur	22AACCN1338F2ZZ	2	-
13	AC, Circle-5 Raipur	22AFDPA6281M1ZK	2	-
14	AC, Circle-7 Raipur	22AAECP2101N1ZS	2	-
15	AC, Circle-7 Raipur	22AAMCS7915D1ZE	2	-
16	AC, Circle-7 Raipur	22AACCG6363K1ZL	2	-
17	AC, Circle-7 Raipur	22AADJC5219N1ZI	2	-
18	AC, Circle-Rajnandgaon	22ANIPS2479J1ZM	2	-
19	AC, Circle-Rajnandgaon	22AASF2247H1Z9	2	-
20	AC, Circle-2 Korba	22AAKCA2581R1Z9	2	-
21	AC, Circle-2 Korba	22AADCP0175F1ZW	2	-
22	AC, Circle-2 Korba	22AACCK0633Q1ZK	2	-
23	AC, Circle-2 Korba	22AAACH7475H1ZM	2	-
24	AC, Circle-2 Korba	22AADFD6021H1Z1	2	-
25	AC, Circle-2, Korba	22AAHFG2631E1Z0	2	-
26	AC, Circle-Bhatapara	22ACGPT9552Q1ZS	2	-
27	AC, Circle-Bhatapara	22ABHPB7341R1ZI	2	-
28	AC, Circle-1 Korba	22DLAPS2421H2ZH	2	-
29	AC, Circle-1 Korba	22AAIFD9320L1ZF	2	-
30	AC, Circle-8 Raipur	22AALCS8364H1Z2	2	-
31	AC, Circle-9 Raipur	22AACCG3005C3ZJ	2	-
32	AC, Circle-9 Raipur	22AACCG3005C1ZL	2	-

33	AC, Circle-9 Raipur	22AABCA5014E1ZJ	2	-
34	AC, Circle-9 Raipur	22AAACV3517E1ZV	2	-
35	AC, Circle-2 Jagdalpur	22AACCA4756C1Z7	2	-
36	AC, Circle-Dhamtari	22ADDPB2293G1Z4	2	-
37	AC, Circle-Dhamtari	22AAHFV8447K1ZQ	2	-
38	AC, Circle-2 Durg	22AATFP3256C1ZC	3	-
39	AC, Circle-2 Durg	22AAECP9681R1ZL	3	-
40	AC, Circle-3 Durg	22AACCR9305A1ZZ	3	-
41	AC, Circle-3 Raipur	22AAECP7960M1Z1	3	-
42	AC, Circle-3 Raipur	22AABFR6991C1ZC	3	-
43	AC, Circle-3 Raipur	22AAGCA5187P1Z9	3	-
44	AC, Circle-3 Raipur	22ACHPJ3784H1ZM	3	-
45	AC, Circle-3 Raipur	22ACHPJ3762F1ZW	3	-
46	AC, Circle-Janjgir	22AADCK6843M1ZB	3	-
47	AC, Circle-Kawardha	22AFKPJ9748P1ZO	3	-
48	AC, Circle-2 Raigarh	22AABCA4683J1ZI	3	-
49	AC, Circle-1 Raipur	22AACCN1338F2ZZ	3	-
50	AC, Circle-5 Raipur	22AFDPA6281M1ZK	3	-
51	AC, Circle-7 Raipur	22AAECP2101N1ZS	3	-
52	AC, Circle-7 Raipur	22AAMCS7915D1ZE	3	-
53	AC, Circle-7 Raipur	22AACCG6363K1ZL	3	-
54	AC, Circle-Rajnandgaon	22AASF2247H1Z9	3	-
55	AC, Circle-2 Raipur	22AESPP2649Q1ZO	3	-
56	AC, Circle-2 Korba	22AAKCA2581R1Z9	3	-
57	AC, Circle-2 Korba	22AADCP0175F1ZW	3	-
58	AC, Circle-2 Korba	22AADFD6021H1Z1	3	-
59	AC, Circle-2 Korba	22AAHFG2631E1Z0	3	-
60	AC, Circle-Bhatapara	22ABHPB7341R1ZI	3	-
61	AC, Circle-4 Raipur	22AAHFB7741G1ZO	3	-
62	AC, Circle-8 Raipur	22AALCS8364H1Z2	3	-
63	AC, Circle-8 Raipur	22AAACC1205A1ZX	3	-
64	AC, Circle-9 Raipur	22AACCG3005C3ZJ	3	-
65	AC, Circle-9 Raipur	22AACCG3005C1ZL	3	-
66	AC, Circle-9 Raipur	22AABCA5014E1ZJ	3	-
67	AC, Circle-9 Raipur	22AAECC9340E1Z1	3	-
68	AC, Circle-9 Raipur	22AAACV3517E1ZV	3	-
69	AC, Circle-2 Jagdalpur	22AACCA4756C1Z7	3	-
70	AC, Circle-Dhamtari	22ADDPB2293G1Z4	3	-

71	AC, Circle-Dhamtari	22AAHFV8447K1ZQ	3	-
72	AC, Circle-3 Durg	22AAACJ7961J1ZG	4	1,13,44,531
73	AC, Circle-Kawardha	22ARPPM5900P1ZD	4	1,81,69,404
74	AC, Circle-Kawardha	22AGXPA6884F1Z4	4	14,52,092
75	AC, Circle-Kawardha	22AGVPA7300E1ZV	4	23,62,032
76	AC, Circle-4 Raipur	22AAECR6918B1ZQ	4	1,76,76,224
77	AC, Circle-1 Korba	22AAACS2791P1Z1	4	1,21,82,936
78	AC, Circle-1 Raipur	22ABPPV8668R1ZA	4	29,05,270
79	AC, Circle-9 Raipur	22AANCS2741J1ZA	4	55,63,560
80	AC, Circle-1 Raigarh	22AZSPS2728Q1ZI	4	18,01,356
81	AC, Circle-3 Durg	22AAACJ7961J1ZG	5	3,53,63,996
82	AC, Circle-4 Durg	22AAFCS1410C1Z9	5	1,77,86,752
83	AC, Circle-Mahasamund	22BD CPP3084M1ZE	5	25,58,263
84	AC, Circle-2 Raigarh	22AAKCA6079N1Z8	5	28,01,346
85	AC, Circle-4 Raipur	22AAECR6918B1ZQ	5	2,40,13,580
86	AC, Circle-5 Raipur	22AACCK5599H1ZC	5	3,16,49,508
87	AC, Circle-5 Raipur	22AAIFM6527E1ZI	5	23,49,292
88	AC, Circle-1 Bilaspur	22AADCS5831M1Z9	5	29,29,580
89	AC, Circle-3 Bilaspur	22AADCP4138N2ZB	5	58,47,224
90	AC, Circle-3 Bilaspur	22AFTPA5417P1Z6	5	20,44,905
91	AC, Circle-2 Bilaspur	22AGYPB9061G1Z9	5	19,61,508
92	AC, Circle-1 Bilaspur	22AAFCA6636C1Z5	6	14,51,44,798
93	AC, Circle-1 Bilaspur	22AAECP9623R1ZV	6	9,16,47,715
94	AC, Circle-2 Durg	22AABFD6505A1ZC	6	8,12,57,988
95	AC, Circle-3 Durg	22ABSFS8533R1Z7	6	16,30,07,987
96	AC, Circle-3 Durg	22ARMPA6998G1ZJ	6	14,18,60,961
97	AC, Circle-3 Durg	22AAJCS1523L2ZF	6	8,06,61,473
98	AC, Circle-3 Raipur	22AADCA4060E1ZD	6	8,38,83,577
99	AC, Circle-3 Raipur	22AALCA1976D1ZW	6	7,92,11,831
100	AC, Circle-2 Korba	22AACCK0633Q1ZK	6	28,68,82,485
101	AC, Circle-2 Korba	22AAACB1290N1ZU	6	35,13,84,509
102	AC, Circle-2 Raigarh	22AAUFM1171G1ZC	6	9,95,12,615
103	AC, Circle-4 Raipur	22AAHCS7999A1Z5	6	10,29,54,299
104	AC, Circle-6 Raipur	22AACCB6790P1Z9	6	13,42,71,839
105	AC, Circle-2 Raipur	22AAGCA9841E1ZV	6	18,73,32,757
106	AC, Circle-5 Raipur	22AAZFS0612H1Z7	6	78,35,18,552
107	AC, Circle-5 Raipur	22ACXFS5572L1ZB	6	30,85,86,765
108	AC, Circle-5 Raipur	22AAECC0563H1Z4	6	19,67,13,583

109	AC, Circle-5 Raipur	22AAACG1395D2Z3	6	15,82,01,034
110	AC, Circle-5 Raipur	22AFHPA5031R1ZK	6	15,25,84,850
111	AC, Circle-5 Raipur	22AABCR0944A1Z5	6	8,69,71,261
112	AC, Circle-7 Raipur	22AAACI1681G1ZZ	6	1,19,86,57,668
113	AC, Circle-7 Raipur	22AAACI4818F1Z0	6	18,32,16,875
114	AC, Circle-Rajnandgaon	22AACCT6932F1ZK	6	15,76,73,915
115	AC, Circle-Rajnandgaon	22AADCT5177B2ZN	6	8,87,68,847
116	AC, Circle-2 Bilaspur	22AAHFG7801Q1Z5	6	12,49,55,449
117	AC, Circle-2 Bilaspur	22AADCK1910B1ZG	6	9,74,43,964
118	AC, Circle-Bhatapara	22AABCE7927L1ZI	6	79,57,64,525
119	AC, Circle-2 Jagdalpur	22AAACS6994C1ZF	6	9,43,85,127
120	AC, Circle-Kawardha	22AAAAAL9886C2ZK	6	10,00,70,374
121	AC, Circle-1 Raipur	22AAFCB0525K1Z3	6	31,05,57,639
122	AC, Circle-8 Raipur	22AAXFA2874R1ZM	6	9,73,36,212
123	AC, Circle-9 Raipur	22AABCI2365N1ZK	6	21,91,62,362
124	AC, Circle-9 Raipur	22AAACK9864B1ZQ	6	21,46,92,444
125	AC, Circle-9 Raipur	22AABCN4931B1Z4	6	18,52,04,931
126	AC, Circle-9 Raipur	22AACCN0132B1ZI	6	17,75,35,676
127	AC, Circle-9 Raipur	22ABDFS7520D1ZM	6	1,49,69,539
128	AC, Circle-9 Raipur	22AAVFA2967M2ZV	6	14,21,96,185
129	AC, Circle-9 Raipur	22AAACH5697M2Z6	6	12,25,94,626
130	AC, Circle-9 Raipur	22AABCK1884A1Z3	6	12,19,09,832
131	AC, Circle-9 Raipur	22AAGFT9223L1ZZ	6	12,12,92,208
132	AC, Circle-9 Raipur	22AABCH6961M2ZC	6	10,05,23,052
133	AC, Circle-9 Raipur	22AAHCS7975A2ZC	6	8,56,32,120
134	AC, Circle-9 Raipur	22AACCG0141R2ZQ	6	7,82,21,604
135	AC, Circle-3 Durg	22AAECA2064R1ZL	7	12,39,765
136	AC, Circle-Janjgir	22AAXPD5583G1ZH	8	4,00,176
137	AC, Circle-2 Durg	22AAJFS2364J1Z5	9	57,30,632
138	AC, Circle-3 Durg	22AETPK2241N1ZA	9	59,38,603
139	AC, Circle-1 Raipur	22AAFCB0525K1Z3	9	77,94,189
140	AC, Circle-8 Raipur	22AACCC1626R1ZN	9	87,70,604
141	AC, Circle-1 Raipur	22AACCM6071A1Z3	9	76,02,282
142	AC, Circle-4 Raipur	22AAECR6918B1ZQ	9	1,83,71,326
143	AC, Circle-2 Korba	22AAACU5701F1ZW	9	2,13,02,142
144	AC, Circle-9 Raipur	22AAACV7829H1ZA	9	73,31,787
145	AC, Circle-2 Raigarh	22AADCS5057R1ZX	10	11,84,009
146	AC, Circle-2 Raigarh	22AAACG9027G1ZX	10	11,76,259

147	AC, Circle-2 Raigarh	22AABCC8197Q1Z2	10	10,40,490
148	AC, Circle-6 Raipur	22AACCG2107K1Z3	10	10,78,747
149	AC, Circle-2 Jagdalpur	22ADEFS6989F1ZQ	10	20,06,044
150	AC, Circle-2 Korba	22FHFPS1188N1ZT	10	16,34,900
151	AC, Circle-Mahasamund	22AIAPA1676Q1ZB	11	1,60,589.8
152	AC, Circle-2 Korba	22AACCC6068R1Z9	11	1,38,286
153	AC, Circle-2 Raigarh	22AAACH1201R1ZX	11	95,602
154	AC, Circle-Bhatapara	22AACCS8796G1Z1	11	2,65,436
155	AC, Circle-1 Raigarh	22ALLPB3028P1Z5	12	1,06,97,542
156	AC, Circle-1 Raigarh	22AAMFA6179L1Z3	12	9,66,40,273
157	AC, Circle-3 Raipur	22AADCA4060E1ZD	12	1,35,94,444
158	AC, Circle-3 Raipur	22AAGCC8479A1ZT	12	1,30,05,612
159	AC, Circle-8 Raipur	22AACCD7736R1Z7	12	1,03,58,454
160	AC, Circle-4 Raipur	22AGTPG1704E1ZV	12	1,54,05,212
161	AC, Circle-7 Raipur	22ADEPT5447P1Z0	12	82,00,070
162	AC, Circle-9 Raipur	22AFFPA4368F1ZX	12	1,08,56,840
163	AC, Circle-Janjgir	22AGPPP2040Q1Z2	12	96,50,431
164	AC, Circle-Dhamtari	22AAKFP9055C1ZC	12	1,22,59,205
165	AC, Circle-1 Korba	22ALPPD6193F1Z4	12	76,58,881
166	AC, Circle-2 Korba	22BHPPK9096R1Z8	12	95,75,225
167	AC, Circle-2 Raipur	22AACCR4279H1ZE	12	2,90,04,031
168	AC, Circle-7 Raipur	22AABCS1571Q1Z6	12	1,29,24,428
169	AC, Circle-2 Raipur	22AACCE1516C1ZJ	12	1,39,59,853
170	AC, Circle-Rajnandgaon	22ALJPT5234D1ZA	13	56,000
Total				9,11,82,27,782
Rounding off in crore				911.82

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.7(D)

(Referred to in Para 5.1.8.1 and 5.1.8.3)

Statement showing the details of cases where amount recovered at the instance of audit

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Recovered Amount
1	AC, Circle-3 Durg	22BLWPS0750H1ZU	1	15,090.18
2	AC, Circle-5 Raipur	22AADCM6893K1Z3	4	4,22,900
3	AC, Circle-1 Raipur	22AHNPD3304N1ZJ	4	3,39,054
4	AC, Circle-5 Raipur	22AANHA1846D1ZR	4	1,26,807
5	AC, Circle-9 Raipur	22AKEPR0220K1ZK	4	2,71,670
6	AC, Circle-2 Durg	22AVGPS2585M1Z3	4	5,18,544
7	AC, Circle-2 Raigarh	22AABCA3530D1ZK	5	20,217
8	AC, Circle-7 Raipur	22AABCF2695J1ZM	5	10,13,172
9	AC, Circle-3 Durg	22AFTPD4583K1Z4	5	27,498
10	AC, Circle-4 Durg	22AAFFB6176M1ZA	5	14,892
11	AC, Circle-Janjgir	22AAHCS3413R1Z5	9	79,94,749
12	AC, Circle-1 Raigarh	22AAMFA6179L1Z3	10	32,59,970
13	AC, Circle-3 Durg	22AAVFS0003L2Z8	10	5,85,438
14	AC, Circle-2 Raigarh	22AAECR0878A1ZT	10	22,00,154
15	AC, Circle-1 Raigarh	22AAHCA2417K2ZY	10	15,37,594
16	AC, Circle-9 Raipur	22AADCM5765E1ZN	10	2,44,107.7
17	AC, Circle-9 Raipur	22AAECA7235N1ZM	10	9,27,661
18	AC, Circle-9 Raipur	22AAACV2018E1Z1	10	40,17,281
19	AC, Circle-9 Raipur	22AAICS0526J1ZK	10	4,87,718
20	AC, Circle-8 Raipur	22AADCK3357N1ZE	10	1,10,946
21	AC, Circle-8 Raipur	22AADFF9620Q1Z5	10	11,84,883
22	AC, Circle-3 Durg	22AABCN5848D1ZQ	10	1,70,473
23	AC, Circle-Janjgir	22AARFA7836K1Z2	10	11,63,698
24	AC, Circle-2 Raigarh	22AABCA3530D1ZK	10	24,83,675.57
25	AC, Circle-1 Korba	22AALPI8478F2ZH	10	5,69,000
26	AC, Circle-3 Durg	22ALFPM1166P2ZW	10	18,99,999
27	AC, Circle-2 Bilaspur	22AACCR6401P1ZD	10	4,02,479
28	AC, Circle-Janjgir	22ABKPA9507D1Z5	11	1,46,636
29	AC, Circle-2 Raigarh	22AAKFA9681R1ZO	12	1,41,261
30	AC, Circle-8 Raipur	22AHDPG7068C1ZS	12	57,284
31	AC, Circle-3 Durg	22ACGPA8414J1ZY	12	64,47,242
Total				3,88,02,093.45
Rounding off in crore				3.88

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.7(E)

(Referred to in Para 5.1.8.1 and 5.1.8.3)

Statement showing the details of cases where notices issued to the taxpayers

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Audit Dimension Number	Tax	Interest	Penalty/Others /Fees	Total	Notice issued
1	AC, Circle-1 Bilaspur	22BPKPD1937D1ZE	1	59,92,660	3,84,187	20,000	63,96,847	DRC 01
2	AC, Circle-4 Durg	22ABFPW5474N1Z1	1	40,028	33,276	20,000	93,304	DRC 01
3	AC, Circle-Janjgir	22AQIPD9895L1Z9	1	590	742	20,000	21,332	DRC 07
4	AC, Circle-Rajnandgaon	22CDTPM5141C1ZQ	1	1,296	1,088	20,000	22,384	DRC 07
5	AC, Circle-3 Durg	22AAEFG6628E1ZQ	1	55,75,450	53,32,918	5,63,032	1,14,71,399	DRC 13
6	AC, Circle-Kawardha	22ABZPJ1696F1ZB	1	95,53,822	22,92,918	9,55,382	1,28,02,122	DRC 13
7	AC, Circle-Mahasamund	22AABAG0268Q1ZM	1	1,06,653	1,02,387	10,452	2,19,492.66	DRC 13
8	AC, Circle-Janjgir	22AMDPC6979P2ZJ	1	7,08,160	7,19,763	70,816	14,98,739.16	DRC 13
9	AC, Circle-Janjgir	22AFVPK5718H1Z7	1	11,748	11,940	1,174	24,862	DRC 13
10	AC, Circle-1 Raigarh	22AMEPG1929J1ZB	1	30,38,982	26,83,405	30,000	57,52,387	DRC 13
11	AC, Circle-3 Durg	22AADFB7198M1Z4	2	-	-	-	-	DRC 01
12	AC, Circle-4 Durg	22AAIFS8425P1ZO	2	-	-	-	-	DRC 01
13	AC, Circle-4 Durg	22AAYFM9676L1Z7	2	-	-	-	-	DRC 01
14	AC, Circle-4 Durg	22AACFP9130E2ZN	2	-	-	-	-	DRC 01A
15	AC, Circle-2 Durg	22AMJPS1184J1ZV	2	-	-	-	-	DRC 07
16	AC, Circle-8 Raipur	22AACCC1772C1ZB	2	-	-	-	-	DRC 01
17	AC, Circle-2 Durg	22AMJPS1184J1ZV	3	-	-	-	-	DRC 01
18	AC, Circle-3 Durg	22AADFB7198M1Z4	3	-	-	-	-	DRC 01
19	AC, Circle-8 Raipur	22AABCJ7024M1ZN	3	-	-	-	-	DRC 01A
20	AC, Circle-4 Durg	22AACFP9130E2ZN	3	-	-	-	-	DRC 01A
21	AC, Circle-1 Bilaspur	22AAACN6090N1ZA	4	40,00,588	3,03,825	20,000	43,24,413	DRC 01
22	AC, Circle-1 Bilaspur	22BQIPP8728H1ZJ	4	34,86,370	2,64,773	10,000	37,61,143	DRC 01
23	AC, Circle-4 Durg	22AVRPS7182D1Z8	4		11,19,138		11,19,138	DRC 01
24	AC, Circle-1 Durg	22BYVPS3309C1ZE	4	36,25,306	33,96,912	3,62,530	73,84,748.22	DRC 07

25	AC, Circle-Rajnandgaon	22AACCC7944C1Z1	4	22,67,405	13,83,118	2,26,740	38,77,263	DRC 07
26	AC, Circle-1 Durg	22BMIPS6413G1Z4	4	21,79,296	11,23,394	2,17,929	35,20,619	DRC 13
27	AC, Circle-1 Durg	22BJPPS3338J1ZU	4	14,11,914	2,87,880	7,18,218	24,18,012	DRC 13
28	AC, Circle-1 Durg	22AFHPJ2634M1ZI	4	12,57,016	6,39,116	1,25,702	20,21,834	DRC 13
29	AC, Circle-1 Durg	22AGYPC1241K1ZH	4	3,25,190	1,65,340	32,520	5,23,050	DRC 13
30	AC, Circle-4 Durg	22AJAPS9268D1Z6	5	18,76,954	21,94,784	0	40,71,738	DRC 01A
31	AC, Circle-4 Durg	22ACIFS5574M1ZM	5	32,44,278	26,90,056	3,31,582	62,65,916	DRC 01A
32	AC, Circle-8 Raipur	22AFAPK7491J1ZD	5	60,59,011	65,61,660	6,05,901	1,32,26,572	DRC 01A
33	AC, Circle 1 Korba	22AALPI8478F2ZH	5	32,73,490	21,35,750	3,27,350	57,36,590	DRC 01
34	AC, Circle-5 Raipur	22AXLPS1171Q1ZY	5	30,91,414	0	0	30,91,414	DRC 01A
35	AC, Circle-1 Durg	22AAACG1895Q1Z8	5	51,49,974	26,18,444	5,14,998	82,83,416	DRC 13
36	AC, Circle-Ambikapur	22AGQPA3218G1ZV	5	53,93,155	0	0	53,93,155	DRC 01
37	AC, Circle-4 Durg	22ACIPJ0577B1Z4	7	18,02,634	14,98,591	1,85,285	34,86,510	DRC 01
38	AC, Circle-4 Durg	22ADRPM3024G1ZS	7	22,36,170	18,59,003	7,45,532	48,40,705	DRC 01
39	AC, Circle-1 Korba	22AALPI8478F2ZH	7	37,62,802	39,76,612	3,76,280	81,15,694	DRC 01
40	AC, Circle-3 Durg	22AADFF4707E1Z0	7	7,98,626	7,42,394	79,863	16,20,882.58	DRC 13
41	AC, Circle- 1Bilaspur	22AMXPM0406H1Z5	8	5,00,964	32,117	20,000	5,53,081	DRC 01
42	AC, Circle-1 Durg	22AGMPR9677A1Z3	8	4,25,907	2,16,563	42,591	6,85,061	DRC 13
43	AC, Circle-5 Raipur	22CKBPP5484J1ZX	9	1,78,23,465	1,67,02,556	0	3,45,26,020.77	DRC 01A
44	AC, Circle-1 Bilaspur	22ALFPP3892H1ZY	9	60,80,865	4,16,831	20,000	65,17,696	DRC 01
45	AC, Circle-3 Durg	22AADFB7198M1Z4	9	74,67,033	63,69,380	7,46,704	1,45,83,117	DRC 01
46	AC, Circle-4 Durg	22AAECV9657M1ZP	9	55,89,006	46,46,327	5,58,900	1,07,94,233	DRC 01
47	AC, Circle-8 Raipur	22AFAPK7491J1ZD	9	66,74,801	72,28,535	6,67,480	1,45,70,816.28	DRC 01A
48	AC, Circle-8 Raipur	22AAACP6317L1ZI	9	2,15,63,987	2,33,52,912	21,56,399	4,70,73,297.43	DRC 01A
49	AC, Circle-8 Raipur	22AABCG2202J1ZA	9	1,28,52,075	1,39,18,269	12,85,208	2,80,55,551.93	DRC 01A
50	AC, Circle-5 Raipur	22ARUPA6975B1ZS	9	1,28,79,593	1,36,87,260	4,000	2,65,70,853	DRC 01
51	AC, Circle-3 Durg	22AFZPA0999N1ZR	9	1,65,13,565	1,33,71,289	16,51,354	3,15,36,208	DRC 07
52	AC, Circle-3 Durg	22AAACJ7961J1ZG	9	59,43,097	49,86,258	5,94,310	1,15,23,665	DRC 07
53	AC, Circle-8 Raipur	22AAACT5131A1Z7	9	61,84,349	66,97,396	6,18,435	1,35,00,179.61	DRC 01A
54	AC, Circle-1 Bilaspur	22AAACN6090N1ZA	10	0	14,04,359	1,16,266	15,20,625	DRC 01

55	AC, Circle-5 Raipur	22ADFP A9582K1ZG	10	0	10,46,999	0	10,46,999	DRC 01
56	AC, Circle-7 Raipur	22AFGPJ5199C1ZM	10	0	10,75,505	0	10,75,505	DRC 07
57	AC, Circle-7 Raipur	22AAACN1283H1ZU	10	0	10,84,445	0	10,84,445	DRC 07
58	AC, Circle-1 Korba	22BBAPS0974H2ZQ	10	0	62,11,229	0	62,11,229	DRC 07
59	AC, Circle-7 Raipur	22AABCM4514F1Z2	10	0	14,58,483	0	14,58,483	DRC 07
60	AC, Circle-Janjgir	22AACCC7479G1ZN	10	0	62,19,564	0	62,19,564	DRC 13
61	AC, Circle-7 Raipur	22AABAC5137E2ZC	10	0	7,67,31,417	75,000	7,68,06,417	DRC 07
62	AC, Circle-2 Korba	22ACYPT8421C1ZD	10	0	13,49,715	0	13,49,715	DRC 01
63	AC, Circle-2 Jagdalpur	22AQLPK2400R1ZS	10	0	23,98,507	2,87,184	26,85,691	DRC 13
64	AC, Circle-1 Raigarh	22AAQFG9258C1ZA	10	0	69,97,767	20,000	70,17,767	DRC 13
65	AC, Circle-4 Durg	22AJWPB8577A1Z5	11	1,01,226	84,078	20,000	2,05,304	DRC 01A
66	AC, Circle-8 Raipur	22AAACJ3404A2ZK	11	12,75,824	0	0	12,75,824	DRC 01
67	AC, Circle-Janjgir	22AERPD2435F1ZW	11	93,728	73,862	9,372	1,76,962	DRC 07
68	AC, Circle-1 Durg	22AIXPJ5033B1ZJ	11	1,85,079	94,923	31,644	3,11,646	DRC 13
69	AC, Circle-1 Durg	22ACMPJ2274P1Z9	11	2,34,300	1,19,128	23,430	3,76,858	DRC 13
70	AC, Circle-1 Durg	22AABCA1601R2ZY	11	2,31,378	1,19,275	23,138	3,73,791	DRC 07
71	AC, Circle-8 Raipur	22AARCS7555G1ZZ	12	12,21,444	13,22,774	1,22,144	26,66,362.06	DRC 01A
72	AC, Circle-1 Korba	22AADCC3472E1Z5	12	76,92,147	50,22,445	7,69,214	1,34,83,806	DRC 01
73	AC, Circle-1 Korba	22AAEFG7079B2ZO	12	0	3,39,239	0	3,39,239	DRC 01
74	AC, Circle-4 Durg	22ACHPA1385K1ZV	12	81,89,176	73,75,214	8,18,918	1,63,83,308	DRC 01A
75	AC, Circle-4 Durg	22AAZFM0586A1ZA	12	4,31,79,980	3,88,61,982	43,17,998	8,63,59,960	DRC 01A
76	AC, Circle-3 Durg	22AAECK3160C2Z6	12	95,66,908	81,51,006	9,56,691	1,86,74,604.42	DRC 13
Total							61,89,79,566.3	
Rounding off to crore							61.90	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.7(F)

(Referred to in Para 5.1.8.1 and 5.1.8.3)

Statement showing the details of cases where ASMT 10 issued to the taxpayers

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount
1	AC, Circle-7 Raipur	22AJCPP5659B1ZG	1	8,46,399
2	AC, Circle-Ambikapur	22BQNPK6361G1ZS	1	0
3	AC, Circle-4 Raipur	22AHCPB9665R1ZW	1	2,03,701
4	AC, Circle-9 Raipur	22AVLPM8381Q1ZQ	1	37,23,723
5	AC, Circle-9 Raipur	22ALFPM1166P3ZV	1	21,01,034
6	AC, Circle-7 Raipur	22ACMPR7697E1Z3	2	-
7	AC, Circle-5 Raipur	22ABDFA0051D1ZG	3	-
8	AC, Circle-3 Raipur	22AAQFK6447F1Z7	4	1,00,08,694
9	AC, Circle-3 Raipur	22AABCG8066C1ZZ	4	42,00,408
10	AC, Circle-3 Raipur	22AAACB2894G1ZX	4	31,06,031
11	AC, Circle-3 Raipur	22AKLPK9895Q1Z1	4	20,18,656
12	AC, Circle-3 Raipur	22AHCPB5583G1ZQ	4	12,36,453
13	AC, Circle-3 Raipur	22AACCG1395F2ZX	4	10,21,266
14	AC, Circle-4 Raipur	22AAQCS2356A1ZN	4	15,94,162
15	AC, Circle-7 Raipur	22AABAC5137E2ZC	4	17,10,453
16	AC, Circle-9 Raipur	22ADCPG7864R1Z2	4	3,99,03,011
17	AC, Circle-9 Raipur	22AACCT7497H1Z2	4	63,90,052
18	AC, Circle-9 Raipur	22AAZFM5608F1Z3	4	37,82,285
19	AC, Circle-9 Raipur	22AAECA9437E2ZW	5	32,96,624
20	AC, Circle-1 Bilaspur	22AACPW7269H1ZE	5	34,43,433
21	AC, Circle-3 Raipur	22AAACL6442L1ZK	5	53,67,478
22	AC, Circle-3 Raipur	22AAEFG7908D1ZR	5	26,05,346
23	AC, Circle-3 Raipur	22AAKCA2311H1ZA	5	20,51,224
24	AC, Circle-7 Raipur	22AABAC5137E2ZC	5	80,37,769
25	AC, Circle-7 Raipur	22AAHCM6420G1ZT	5	60,88,988
26	AC, Circle-9 Raipur	22AAOCS4272R2ZM	5	88,74,094
27	AC, Circle-Ambikapur	22AAFPM6065R1ZZ	6	12,91,50,407
28	AC, Circle-4 Durg	22AAECV9657M1ZP	6	18,09,81,559
29	AC, Circle-3 Raipur	22AAACL6442L1ZK	6	17,49,16,117
30	AC, Circle-3 Raipur	22AADCS5044E1ZT	6	8,42,37,615
31	AC, Circle-5 Raipur	22AABCB7575P2Z8	6	32,83,07,854
32	AC, Circle-7 Raipur	22AAACB9651K1ZN	6	12,85,75,399
33	AC, Circle-4 Raipur	22AAACS8577K1ZZ	6	13,47,97,090
34	AC, Circle-1 Bilaspur	22ABAPG0782E1ZC	7	6,20,331
35	AC, Circle-2 Korba	22AAACB1290N1ZU	7	24,77,932
36	AC, Circle-Ambikapur	22BWNPS8790P1ZC	7	7,82,069
37	AC, Circle-4 Raipur	22AACCH1802J1Z4	7	79,73,626

38	AC, Circle-3 Raipur	22AACFG1629H1ZV	7	18,00,990
39	AC, Circle-7 Raipur	22BGHPS2811K1ZF	7	7,17,207
40	AC, Circle-9 Raipur	22AADPF0578P1ZN	7	32,72,140
41	AC, Circle-9 Raipur	22ADGFS2081J1Z4	7	32,62,377
42	AC, Circle-4 Raipur	22AALFJ9002E1ZQ	7	18,44,605
43	AC, Circle-9 Raipur	22AAWPF0454B1Z6	8	5,86,652
44	AC, Circle-Ambikapur	22AVSPA4155F1ZU	8	4,80,384
45	AC, Circle-1 Raipur	22HWSPS6466R1Z4	8	4,66,721
46	AC, Circle-1 Korba	22AABCG0949C1Z7	9	94,01,338
47	AC, Circle-1 Bilaspur	22AQYPB4178L1ZD	9	54,84,777
48	AC, Circle-1 Bilaspur	22AAACE0061C1ZN	9	70,32,397
49	AC, Circle-3 Raipur	22AACFG4027D1Z5	9	2,27,11,941
50	AC, Circle-3 Raipur	22AAACE2358J2ZV	9	60,11,562
51	AC, Circle-3 Raipur	22AANHA0583P1Z2	9	1,58,68,231
52	AC, Circle-3 Raipur	22AAAAC2043C1ZR	9	73,95,025
53	AC, Circle-7 Raipur	22ADBPG3077F1Z3	9	54,36,610
54	AC, Circle-7 Raipur	22AAACU2227J1ZO	9	87,14,915
55	AC, Circle-7 Raipur	22AAGFM2674Q1ZV	9	1,17,64,124
56	AC, Circle-9 Raipur	22AAOCS4272R2ZM	9	65,54,180
57	AC, Circle-9 Raipur	22AAACL1117E1ZD	9	92,77,913
58	AC, Circle-9 Raipur	22AACCK3551F1Z0	9	55,42,353
59	AC, Circle-9 Raipur	22AAGFT9223L1ZZ	10	18,15,293
60	AC, Circle-9, Raipur	22AACCK3551F1Z0	10	21,13,965
61	AC, Circle-4 Raipur	22AAACN4276C1ZX	10	27,70,283
62	AC, Circle-3 Raipur	22AADCG9611M1ZJ	10	54,62,919
63	AC, Circle-3 Raipur	22AAYFM8149G1ZS	10	11,76,843
64	AC, Circle-5 Raipur	22AAHCS1901N1ZG	10	12,79,226
65	AC, Circle-5 Raipur	22AAUCS4880K1ZP	10	17,09,251
66	AC, Circle-5, Raipur	22ACIPA4438N1ZO	10	11,89,403
67	AC, Circle-2 Bilaspur	22AALFB0891R1Z0	11	20,19,616
68	AC, Circle-3 Raipur	22AAFFJ4454N1Z7	11	1,55,802
69	AC, Circle-3 Raipur	22BHTPS8089J1ZD	11	3,37,410
70	AC, Circle-3 Raipur	22AAACS5123K1ZN	11	23,36,358
71	AC, Circle-7 Raipur	22AAACB9651K1ZN	11	3,76,129
72	AC, Circle-7 Raipur	22AAKFA0014A1ZM	11	3,69,670
73	AC, Circle-7 Raipur	22AAACP4526D1Z0	11	1,46,964
74	AC, Circle-7 Raipur	22AFPPT8883C1ZY	11	93,016
75	AC, Circle-7 Raipur	22ACJFS6984N1ZB	11	12,76,491
76	AC, Circle-7 Raipur	22AFIPN7309E1ZO	11	2,79,017
77	AC, Circle-7 Raipur	22AABCA9521E1Z7	11	1,77,898
78	AC, Circle-9 Raipur	22AAACH7412G2Z2	11	24,57,722
79	AC, Circle-3 Durg	22AAACJ6715G2ZW	11	8,27,261
80	AC, Circle-1 Korba	22AADCC3472E1Z5	12	76,92,147

81	AC, Circle-Ambikapur	22AMPPD7210G1ZG	12	1,89,31,038
82	AC, Circle-Ambikapur	22ACMPR4008F2ZT	12	5,48,85,814
83	AC, Circle-4 Raipur	22AAQCS2356A1ZN	12	1,18,16,374
84	AC, Circle-4 Raipur	22AAACI5607C1Z9	12	1,66,30,066
85	AC, Circle-3 Raipur	22CLJPS9065B1Z0	12	1,16,62,902
86	AC, Circle-3 Raipur	22AADCI3846A1Z5	12	1,55,18,210
87	AC, Circle-3 Raipur	22AAQFK6447F1Z7	12	1,00,08,675
88	AC, Circle-5 Raipur	22AAUCS4880K1ZP	12	98,76,070
89	AC, Circle-7 Raipur	22AABAC5137E2ZC	12	2,52,25,216
90	AC, Circle-7 Raipur	22AABCO5774H1ZG	12	1,17,53,554
91	AC, Circle-7 Raipur	22AAGFG9940D1ZL	12	1,83,91,436
92	AC, Circle-9 Raipur	22AALCS5029H1ZE	12	1,59,65,904
93	AC, Circle-9 Raipur	22ADCPG7864R1Z2	12	3,98,91,730
94	AC, Circle-9 Raipur	22AGBPA1875E2Z2	12	79,86,877
95	AC, Circle-1 Korba	22BBAPS0974H2ZQ	12	6,35,05,648
Total				1,79,61,69,923
Rounding off in crore				179.62

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.7(G)

(Referred to in Para 5.1.8.1 and 5.1.8.4)

Statement showing the details of case where audit rebutted the reply of the department

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	Audit Dimensions Number	Mismatch Amount
1.	AC, Circle-1 Bilaspur	22AACCK2650D1Z6	9	51,08,738
Total				51,08,738
Rounding off to crore				0.51

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.8
(Referred to in Para 5.1.9)

Statement showing the details of cases where records not produced by the taxpayers in detailed audit

(₹ in lakh)

Sl. No.	Jurisdiction	GSTIN	Detail of records	Mismatch in ITC	Mismatch in Tax liability	Reply of the Department
1.	AC, Circle-1 Raipur	22AAJCS4517L1Z8	1. Audit Report (Balance Sheet, Profit and Loss Account with all the schedules, notes on account, Auditor's reports, Director's report) relating to Chhattisgarh State. 2. Ledger of Sundry Creditors and Sundry Debtors for the Audit period related to Chhattisgarh. 3. Credit notes issued during the Audit period.	0.00	3.51	Proceeding is under process.
2.	AC, Circle-3 Raipur	22AACCR7832C1ZR	1. Purchase ledger (taxable/non-taxable/exempted) with purchase invoices of selected month(s) including those attract payment of tax under RCM. 2. Sales ledger (taxable/non-taxable/exempted/zero-rated) with sales invoices of selected month (s). 3. Export of goods/service ledger for the audit period. 4. Import of goods/service ledger for the audit period. 5. Credit notes and Debit notes issued during the audit period. 6. Stock Register for the audit period. 7. Audited Annual Report/3CD Report (Balance Sheet, Manufacturing/Trading account, Profit & Loss account with all the schedules, notes on account, Auditor's report, Director's report). 8. Copies of purchase agreement, sales agreement for the audit period. 9. Ledger of Sundry Creditors and Sundry Debtors for the Audit period.	42.36	134.69	Proceeding is under process.
3.	AC, Circle-7 Raipur	22AAECG3780C1Z1	1. Purchase ledger (taxable/non-taxable/exempted) with purchase invoices of selected month(s) including those attracting payment of tax under RCM. 2. Sales ledger (taxable/non-taxable/exempted/zero-rated) with sales invoices of selected month (s). 3. Export of goods/service ledger for the audit period. 4. Import of goods/service ledger for the audit period. 5. Credit notes and Debit notes issued during the audit period. 6. Stock Register for the audit period. 7. Audited Annual Report/3CD Report (Balance Sheet, Manufacturing/Trading	34.81	399.48	ASMT 10 is being issued.

Sl. No.	Jurisdiction	GSTIN	Detail of records	Mismatch in ITC	Mismatch in Tax liability	Reply of the Department
			account, Profit & Loss account with all the schedules, notes on account, Auditor's report, Director's report). 8. Job work register for the audit period. 9. Copies of purchase agreement, sales agreement for the audit period. 10. Records relating to production/manufacture/trading of goods. 11. Ledger of sundry creditors and sundry debtors for the audit period.			
4.	AC, Circle-7 Raipur	22AAACB8316K1ZV	1. Purchase ledger (taxable/non-taxable/exempted) with purchase invoices of selected month(s) including those attracting payment of tax under RCM. 2. Sales ledger (taxable/non-taxable/exempted/zero-rated) with sales invoices of selected month (s). 3. Credit notes and Debit notes issued during the audit period. 4. Stock Register for the audit period. 5. Audited Annual Report/3CD Report (Balance Sheet, Manufacturing/Trading account, Profit & Loss account with all the schedules, notes on account, Auditor's report, Director's report). 6. Copies of purchase agreement, sales agreement for the audit period. 7. Ledger of Sundry Creditors and Sundry Debtors for the Audit period. 8. Import of goods/service ledger for the audit period. 9. Job work register for the audit period.	18.60	277.30	ASMT 10 is being issued.
5.	AC, Circle-7, Raipur	22AAACU5552C1ZT	1. Purchase ledger (taxable/non-taxable/exempted) with purchase invoices of selected month(s) including those attracting payment of tax under RCM. 2. Sales ledger (taxable/non-taxable/exempted/zero-rated) with sales invoices of selected month (s). 3. Credit notes and Debit notes issued during the audit period. 4. Audited Annual Report/3CD Report (Balance Sheet, Manufacturing/Trading account, Profit & Loss account with all the schedules, notes on account, Auditor's report, Director's report). 5. Copies of purchase agreement, sale agreement for the audit period. 6. Ledger of Sundry Creditors and Sundry Debtors for the Audit period.	155.80	0.00	ASMT 10 is being issued.
Total				251.57	814.98	

(Source: Data compiled by Audit)

Appendix 5.1.9

(Referred to in Para 5.1.9.1(a))

Statement showing the details of cases where interest was not paid by the taxpayers

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Delay Range (in days)	Non payment of interest	Reply of the Department
1.	AC, Circle-7 Raipur	22AAACB8316K1ZV	20 to 356	18,59,524	ASMT 10 is being issued.
2.	AC, Circle-7 Raipur	22AAECG3780C1Z1	311 to 515	5,68,473	ASMT 10 is being issued.
3.	AC, Circle-9 Raipur	22AUHPS9016R1ZY	1 to 61	3,854	ASMT 10 is being issued.
4.	AC, Circle-9 Raipur	22ACHFS7919M1ZM	57 to 162	34,866	Amount recovered.
5.	AC, Circle-9 Raipur	22AAACV7767L1ZW	11	911	Amount recovered.
6.	AC, Circle-8 Raipur	22AADPF2412Q1Z0	29 to 31	612	Amount recovered.
7.	AC, Circle-4 Raipur	22AIXPM7698H1ZD	1 to 34	1,560	Amount recovered.
8.	AC, Circle-2 Raipur	22AKZPA9491L1ZF	64 to 253	4,549	Amount recovered.
9.	AC, Circle-Manendragarh	22AAJCA1886E1ZV	70 to 105	4,205	Amount recovered.
10.	AC, Circle-Manendragarh	22AAJCA1886E1ZV	1718	2,01,876	Amount recovered.
11.	AC, Circle-2 Raigarh	22AVGPS1986G1ZD	182	1,55,069	Amount recovered.
Total				28,35,499	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.10

(Referred to in Para 5.1.9.1(b))

Statement showing the details of cases where non/short payment of late fees on delayed filing of returns observed

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Delay Range (in days)	Late fees Payable	Reply of the Department
1.	AC, Circle-7 Raipur	22AAACB8316K1ZV	70 to 365	20,000	ASMT 10 is being issued.
2.	AC, Circle-7 Raipur	22AAECG3780C1Z1	311 to 460	60,000	ASMT 10 is being issued.
3.	AC, Circle-3 Raipur	22AACCR7832C1ZR	185 to 255	9,250	Proceeding is under process.
4.	AC, Circle-7 Raipur	22AAECA9783D2ZP	183 to 273	10,000	Amount recovered.
5.	AC, Circle-9 Raipur	22ACHFS7919M1ZM	30 to 225	10,000	Amount recovered.
6.	AC, Circle-9 Raipur	22AAACV7767L1ZW	11	550	Amount recovered.
7.	AC, Circle-Dhamtari	22ABHPN5242P1ZE	1 to 41	4,350	Amount recovered.
8.	AC, Circle-Rajnandgaon	22AFRPT7896M1Z8	7 to 19	1,300	Amount recovered.
9.	AC, Circle-2 Jagdalpur	22AAGFK5005K1ZM	20 to 110	3,650	Amount recovered.
Total				1,19,100	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.11

(Referred to in Para 5.1.9.1(c))

Statement showing the details of cases where data entry errors committed in GST returns

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Return	Month	Mismatch of ITC/Tax payment	Reply of the Department
1	AC, Circle-1 Raipur	22AAJCS4517L1Z8	GSTR 3B	January 2018	18,45,243	Availed ITC of 19,41,953 received through ISD in January 2018 which is claimed inadvertently as normal input tax credit.
2	AC, Circle-4 Raipur	22AIXPM7698H1ZD	GSTR 1	September 2017	2,87,39,687	In GSTR 1 for September 2017, due to clerical error wrong figures were posted (2,92,33,872 instead of 3,24,262 under B2C category) which were corrected in GSTR 1 of April 2018. However, the tax liability as shown in GSTR 9 has been discharged in toto.
3	AC, Circle-9 Raipur	22ACHFS7919M1ZM	GSTR 9	Annual	37,36,034	Liability and payment of the taxpayer are equal which evident from GSTR 3B. The reason for such mismatch is due to typographical error while filing returns.
4	AC, Circle-2 Korba	22AAECD4619B2Z9	GSTR 9	Annual	1,33,10,702	Due to clerical error the taxpayer had reported ITC on import of goods and ITC under RCM as 3,17,84,371 instead of 4,50,95,073.
Total					4,76,31,666	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.12*(Referred to in Para 5.1.9.2(a)(I))***Statement showing the details of cases where excess availing of ITC observed***(Amount in ₹)*

Sl. No.	Jurisdiction	GSTIN	Value of ITC as per GSTR-2A	ITC as per GSTR-9/3B other than RCM [Table 6B+8C-7H]/ [Table 4A (5)-4B (2) of GSTR-3B + Table 8C of GSTR-9]	Excess ITC availed	Reply of the Department
1	AC, Circle-7 Raipur	22AAACB8316K1ZV	77,56,049	92,67,527	15,11,478	ASMT 10 is being issued.
2	AC, Circle-3 Raipur	22AACCR7832C1ZR	31,72,274	42,52,267	10,79,993	Proceeding is under process.
3	AC, Circle-7 Raipur	22AAECG3780C1Z1	17,03,302	33,02,611	15,99,309	ASMT 10 is being issued.
4	AC, Circle-Manendragarh	22AAJCA1886E1ZV	3,64,40,561	4,83,90,370	1,19,49,809	ASMT 10 has been issued.
5	AC, Circle-7 Raipur	22AAACU5552C1ZT	6,10,45,858	6,20,07,960	9,62,102	ASMT 10 is being issued.
Total			11,01,18,044	12,72,20,735	1,71,02,691	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.13
(Referred to in Para 5.1.9.2(c)(I))

Statement showing the details of cases where non/short reversal of ITC observed

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Total turnover as per GSTR-9	Exempted turnover as per GSTR-9	ITC availed on inputs/ input services/capital goods	Reversal of ITC due as per Rule 42/43	Reversal of ITC made under Table 7 of GSTR-9	Non/short reversal of ITC	Reply of the Department
1	AC Circle-7 Raipur	22AAACB8316K1ZV	20,40,65,235	76,19,150	88,94,635	3,32,097	0	3,32,097	ASMT 10 is being issued.
2	AC Circle-7 Raipur	22AAECG3780C1Z1	7,63,16,997	4,34,77,012	33,02,612	18,81,464	0	18,81,464	ASMT 10 is being issued.
3	AC Circle-7 Raipur	22AAACB8316K1ZV	20,40,65,235	76,19,150	4,44,293	16,588	0	16,588	ASMT 10 is being issued.
4	AC Circle-7 Raipur	22AAACU5552C1ZT	3,65,20,61,641	61,91,62,794	12,84,59,633	2,17,82,484	71,64,342	1,46,18,142	ASMT 10 is being issued.
Total			4,13,65,09,108	67,78,78,106	14,11,01,173	2,40,12,633	71,64,342	1,68,48,291	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.14

(Referred to in Para 5.1.9.3(a)(I))

Statement showing the details of cases where short payment of tax observed

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Tax payable other than RCM	Tax paid other than RCM	Undischarged tax liability along with interest if any	Reply of the Department
1.	AC, Circle-7 Raipur	22AAACB8316K1ZV	2,84,22,098	1,43,97,847	1,40,24,251	ASMT 10 is being issued.
2.	AC, Circle-7 Raipur	22AAECG3780C1Z1	4,58,59,056	59,11,212	3,99,47,844	ASMT 10 is being issued.
3.	AC, Circle-3 Raipur	22AACCR7832C1ZR	24,520,031	1,10,51,276	1,34,68,755	Proceeding is under process.
Total			9,88,01,185	3,13,60,335	6,74,40,850	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.15

(Referred to in Para 5.1.9.3(a)(II))

Statement showing the details of cases where short payment of tax observed

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Tax payable other than RCM	Tax paid other than RCM	Undischarged tax liability along with interest if any	Reply of the Department
1.	AC, Circle-2 Jagdalpur	22AAHCS4137L1ZA	2,31,57,190	1,05,60,552	1,25,96,638+ 1,07,28,194 (interest)	ASMT 10 has been issued.
2.	AC, Circle-7 Raipur	22AAECA9783D2ZP	16,98,35,648	16,98,16,814	18,834	Amount recovered.
3.	AC, Circle-8 Raipur	22AADPF2412Q1Z0	3,23,17,499	3,21,70,343	1,47,156	Amount recovered.
Total 3 case)			22,53,10,337	21,25,47,709	2,34,90,822	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 5.1.16

(Referred to in Para 5.1.9.3(b)(I))

Statement showing the details of cases where unreconciled tax payment between Annual Returns and Financial Statements observed

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Total amount paid as per GSTR-9	Total amount to be paid as per Financial Statements	Unreconciled payment of tax	Reply of the Department
1	AC, Circle-7 Raipur	22AAACB8316K1ZV	1,47,40,361	2,84,46,299	1,37,05,938	ASMT 10 is being issued.
2	AC, Circle-1 Raipur	22AAJCS4517L1Z8	3,47,09,426	3,51,21,491	3,51,058 (61,007 paid by DRC-03)	Proceeding is under process.
Total			4,94,49,787	6,35,67,790	1,40,56,996	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

Appendix 6.1.1

(Referred to in para 6.1.5)

Selected Circle offices and its Division offices

Sl. No.	Name of selected Circle offices (O &M)	Name of Division offices (O &M) under selected Circle offices
1	Raipur City 1	City East
		City West
		City South
		City Central
2	Mahasamund	Mahasamund
		Saraipali
		Gariaband
		Pithora
3	Rajnandgaon	Rajnandgaon
		Khairagarh
		Dongargarh
		Dongargaon
4	Bilaspur City	City East
		City West
5	Kawardha	Kawardha
		Pandariya
6	Janjgir-Champa	Champa
		Akaltara
		Sakti

Appendix 6.1.2
(Referred to in para 6.1.7.1)

Statement showing distribution loss in selected Circles

Circle	Year	Input Units (in MUs)	Sold Unit (in MUs)	Billing efficiency (in per cent)	Lost Units (in MUs)	% of distribution losses	Norm as per CSERC tariff order (%)	% Distribution on loss in excess of norms	Permissible loss in units (in Mus)	Units lost in excess of the norm (in MUs)	Rate per unit (in ₹)	Loss of revenue (₹ in crore)
1	2	3	4	5	6 (3 - 4)	7 (6/3)%	8	9 (7-8)	10	11 (6-10)	12	13 (11*12)
Raipur city 1	2017-18	1132.45	998.81	88.20	133.64	11.80	16.50	-4.70	186.85	-53.21	7.11	-37.84
	2018-19	1127.71	1001.95	88.85	125.76	11.15	16.50	-5.35	186.07	-60.31	6.78	-40.89
	2019-20	1214.74	1096.14	90.24	118.60	9.76	16.50	-6.74	200.43	-81.83	6.58	-53.85
	2020-21	1132.34	1022.44	90.29	109.90	9.71	16.00	-6.29	181.17	-71.27	6.50	-46.33
	2021-22	1200.01	1130.24	94.19	69.77	5.81	16.00	-10.19	192.00	-122.23	7.00	-85.56
	Sub-Total	5807.25	5249.58	90.40	557.67	9.60			946.53	-388.86		-264.46
Mahasamund	2017-18	1412.99	1018.00	72.05	394.99	27.95	16.50	11.45	233.14	161.85	7.11	115.08
	2018-19	1506.99	1072.23	71.15	434.76	28.85	16.50	12.35	248.65	186.11	6.78	126.18
	2019-20	1455.32	1087.59	74.73	367.73	25.27	16.50	8.77	240.13	127.60	6.58	83.96
	2020-21	1638.35	1169.84	71.40	468.51	28.60	16.00	12.60	262.14	206.37	6.50	134.14
	2021-22	1898.10	1382.39	72.83	515.71	27.17	16.00	11.17	303.70	212.01	7.00	148.41
	Sub-Total	7911.75	5730.05	72.42	2181.70	27.58			1287.76	893.94		607.77
Rajnandgaon	2017-18	1034.09	904.56	87.47	129.53	12.53	16.50	-3.97	170.62	-41.10	7.11	-29.22
	2018-19	1059.71	931.59	87.91	128.12	12.09	16.50	-4.41	174.85	-46.73	6.78	-31.68

Circle	Year	Input Units (in MUs)	Sold Unit (in MUs)	Billing efficiency (in per cent)	Lost Units (in MUs)	% of distribution losses	Norm as per CSERC tariff order (%)	% Distribution on loss in excess of norms	Permissible loss in units (in Mus)	Units lost in excess of the norm (in MUs)	Rate per unit (in ₹)	Loss of revenue (₹ in crore)
1	2	3	4	5	6 (3 - 4)	7 (6/3)%	8	9 (7-8)	10	11 (6-10)	12	13 (11*12)
	2019-20	1104.44	984.81	89.17	119.63	10.83	16.50	-5.67	182.23	-62.60	6.58	-41.19
	2020-21	1252.91	1126.80	89.93	126.11	10.07	16.00	-5.93	200.47	-74.36	6.50	-48.33
	2021-22	1294.30	1148.20	88.71	146.10	11.29	16.00	-4.71	207.09	-60.99	7.00	-42.69
	Sub-Total	5745.45	5095.96	88.70	649.49	11.30			935.26	-285.77		-193.12
Bilaspur City	2017-18	587.86	501.75	85.35	86.11	14.65	16.50	-1.85	97.00	-10.89	7.11	-7.74
	2018-19	595.14	498.63	83.78	96.51	16.22	16.50	-0.28	98.20	-1.69	6.78	-1.15
	2019-20	645.94	551.25	85.34	94.69	14.66	16.50	-1.84	106.58	-11.89	6.58	-7.82
	2020-21	646.84	554.63	85.74	92.21	14.26	16.00	-1.74	103.49	-11.28	6.50	-7.33
	2021-22	654.90	568.18	86.76	86.72	13.24	16.00	-2.76	104.78	-18.06	7.00	-12.64
	Sub-Total	3130.68	2674.44	85.43	456.24	14.57			510.05	-53.81		-36.69
Kawardha	2017-18	701.32	545.45	77.77	155.87	22.23	16.50	5.73	115.72	40.15	7.11	28.55
	2018-19	712.11	556.09	78.09	156.02	21.91	16.50	5.41	117.50	38.52	6.78	26.12
	2019-20	663.44	524.11	79.00	139.33	21.00	16.50	4.50	109.47	29.86	6.58	19.65
	2020-21	694.22	552.69	79.61	141.53	20.39	16.00	4.39	111.08	30.45	6.50	19.79
	2021-22	716.00	517.70	72.30	198.30	27.70	16.00	11.70	114.56	83.74	7.00	58.62
	Sub-Total	3487.09	2696.04	77.31	791.05	22.69			568.32	222.73		152.72

Circle	Year	Input Units (in MUs)	Sold Unit (in MUs)	Billing efficiency (in per cent)	Lost Units (in MUs)	% of distribution losses	Norm as per CSERC tariff order (%)	% Distribution on loss in excess of norms	Permissible loss in units (in Mus)	Units lost in excess of the norm (in MUs)	Rate per unit (in ₹)	Loss of revenue (₹ in crore)
1	2	3	4	5	6 (3 - 4)	7 (6/3)%	8	9 (7-8)	10	11 (6-10)	12	13 (11*12)
Janjgir-Champa	2017-18	996.06	656.01	65.86	340.05	34.14	16.50	17.64	164.35	175.70	7.11	124.92
	2018-19	1036.48	718.49	69.32	317.99	30.68	16.50	14.18	171.02	146.97	6.78	99.65
	2019-20	1071.08	776.97	72.54	294.11	27.46	16.50	10.96	176.73	117.38	6.58	77.24
	2020-21	1196.54	784.19	65.54	412.35	34.46	16.00	18.46	191.45	220.90	6.50	143.59
	2021-22	1235.88	827.13	66.93	408.75	33.07	16.00	17.07	197.74	211.01	7.00	147.71
	Sub-Total	5536.04	3762.79	67.97	1773.25	32.03			901.28	871.97		593.10
Grand total		31618.26	25208.86	79.73	6409.40	20.27			5149.21	1260.19		859.31

(Source: Information compiled from data provided by the Company)

Appendix 6.1.3

(Referred to in para 6.1.7.2(a))

Statement showing details of total existing DTRs, DTRs where meters were installed/not installed and meter readings were not taken as of March 2022 in selected Circles

Name of Circle	Total No. of DTRs	No. of DTRs where meters are not installed	DTRs where meters are installed			Total No. of DTRs where meter readings are not being taken	Percentage of DTRs without meter readings
			No. of DTRs where meters are installed	No. of DTRs where meter readings are being taken	No. of DTRs where meter readings are not being taken		
1	2	3	4	5	6	7(3+6)	8(7/2)*100
Raipur city 1	6561	1366	5195	4236	959	2325	35.44
Mahasamund	20702	17472	3230	1553	1677	19149	92.50
Rajnandgaon	13045	9332	3713	1807	1906	11238	86.15
Bilaspur city	3099	654	2445	338	2107	2761	89.09
Kawardha	10796	8225	2571	2020	551	8776	81.29
Janjgir- Champa	10248	8294	1954	1571	383	8677	84.67
Total	64451	45343	19108	11525	7583	52926	82.12

(Source: Information compiled from data furnished by the Company)

Appendix 6.1.4
(Referred to in para 6.1.7.2(b))

Statement showing details of total no. of 33/11KV Sub-station (SSs), SSs where Capacitor Banks (CBs) are installed in selected Circles

Name of units	Month and year	Total no. of 33/11KV SSs	No. of SSs where CBs are installed	Capacity of installed CBs (KVAR)	No. of SSs where CBs are not installed	Percentage of installed CBs	Total Required capacity (KVAR) of CBs (121 KVAR per SS)	Energy saving per KVAR/month (Units)	Total energy saving for 3 months(in Units)	Average billing rate (₹ per unit)	Total value of energy saving (₹)
1	2	3	4	5	6(3-4)	7(4/3%)	8(Col 6x121)	9	10(8x9x3 months)	11	12(10x11)
Raipur city 1	Mar-18	55	34	50400	21	61.82	2541	141.71	1080255.33	7.11	7680615.40
Mahasamund	Mar-18	86	54	34200	32	62.79	3872	141.71	1646103.36	7.11	11703794.89
Rajnandgaon	Mar-18	64	24	17919	40	37.50	4840	141.71	2057629.20	7.11	14629743.61
Bilaspur city	Mar-18	28	10	21660	18	35.71	2178	141.71	925933.14	7.11	6583384.63
Kawardha	Mar-18	57	26	20400	31	45.61	3751	141.71	1594662.63	7.11	11338051.30
Janjgir-champa	Mar-18	NA	NA	NA	NA	NA	NA		NA	0.00	0.00
Total 2017-18		290	148	144579	142		17182		7304583.66		51935589.82
Raipur city 1	Mar-19	59	34	50400	25	57.63	3025	141.71	1286018.25	6.78	8719203.74
Mahasamund	Mar-19	97	54	36000	43	55.67	5203	141.71	2211951.39	6.78	14997030.42
Rajnandgaon	Mar-19	68	24	17919	44	35.29	5324	141.71	2263392.12	6.78	15345798.57
Bilaspur city	Mar-19	28	10	21660	18	35.71	2178	141.71	925933.14	6.78	6277826.69
Kawardha	Mar-19	58	26	20400	32	44.83	3872	141.71	1646103.36	6.78	11160580.78
Janjgir-champa	Mar-19	NA	NA	NA	NA	NA	NA		NA	0.00	0.00
Total 2018-19		310	148	146379	162		19602		8333398.26		56500440.20
Raipur city 1	Mar-20	61	35	7200	26	57.38	3146	141.71	1337458.98	6.58	8800480.09
Mahasamund	Mar-20	102	54	37200	48	52.94	5808	141.71	2469155.04	6.58	16247040.16
Rajnandgaon	Mar-20	69	48	52407	21	69.57	2541	141.71	1080255.33	6.58	7108080.07
Bilaspur city	Mar-20	29	10	21660	19	34.48	2299	141.71	977373.87	6.58	6431120.06

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Name of units	Month and year	Total no. of 33/11KV SSs	No. of SSs where CBs are installed	Capacity of installed CBs (KVAR)	No. of SSs where CBs are not installed	Percentage of installed CBs	Total Required capacity (KVAR) of CBs (121 KVAR per SS)	Energy saving per KVAR/month (Units)	Total energy saving for 3 months(in Units)	Average billing rate (₹ per unit)	Total value of energy saving (₹)
1	2	3	4	5	6(3-4)	7(4/3%)	8(Col 6x121)	9	10(8x9x3 months)	11	12(10x11)
Kawardha	Mar-20	58	24	21300	34	41.38	4114	141.71	1748984.82	6.58	11508320.12
Janjgir-champa	Mar-20	90	23	19452	67	25.56	8107	141.71	3446528.91	6.58	22678160.23
Total 2019-20		409	194	159219	215		26015		11059756.95		72773200.73
Raipur city 1	Mar-21	63	35	7200	28	55.56	3388	141.71	1440340.44	6.50	9362212.86
Mahasamund	Mar-21	102	54	37200	48	52.94	5808	141.71	2469155.04	6.50	16049507.76
Rajnandgaon	Mar-21	69	48	53907	21	69.57	2541	141.71	1080255.33	6.50	7021659.65
Bilaspur city	Mar-21	30	10	21660	20	33.33	2420	141.71	1028814.60	6.50	6687294.90
Kawardha	Mar-21	58	31	27660	27	53.45	3267	141.71	1388899.71	6.50	9027848.12
Janjgir-champa	Mar-21	90	23	19452	67	25.56	8107	141.71	3446528.91	6.50	22402437.92
Total 2020-21		412	201	167079	211		25531		10853994.03		70550961.20
Raipur city 1	Mar-22	64	35	7200	29	54.69	3509	141.71	1491781.17	7.00	10442468.19
Mahasamund	Mar-22	102	54	37200	48	52.94	5808	141.71	2469155.04	7.00	17284085.28
Rajnandgaon	Mar-22	69	48	53907	21	69.57	2541	141.71	1080255.33	7.00	7561787.31
Bilaspur city	Mar-22	30	10	21660	20	33.33	2420	141.71	1028814.60	7.00	7201702.20
Kawardha	Mar-22	58	33	27660	25	56.90	3025	141.71	1286018.25	7.00	9002127.75
Janjgir-champa	Mar-22	90	23	19452	67	25.56	8107	141.71	3446528.91	7.00	24125702.37
Total 2021-22		413	203	167079	210		25410		10802553.30		75617873.10
Total 2017-22		1834	894	784335	940		113740		48354286.20		327378065.05

(Source: Information compiled from data furnished by the Company).

Appendix-6.1.5

(Referred to in para 6.1.7.4)

Statement showing performance of O&M and vigilance checking, detection of theft cases and amount realised during the years 2017-18 to 2021-22 in selected Circles

(₹ in lakh)

Name of Circle	Target for no. of connection to be checked	Achievement	Shortfall in achievement	Percentage of checking done against target (%)	Target for demand to be raised	No. of cases registered under O&M and vigilance checking	Percentage of irregularities noticed against the checking done	Total amount recoverable	Total amount recovered	Balance amount to be recovered	Percentage of achievement against demand raised (%)	No. of FIR lodged with Police
1	2	3	4(2-3)	5(3/2)%	6	7	8(7/3)%	9	10	11(9-10)	12(9/6)%	13
Year-2017-18												
Raipur City-1	53744	42390	11354	78.87	546.00	889	2.10	427.02	319.18	107.84	78.21	135
Mahasamund	18605	5685	12920	30.56	387.00	1216	21.39	459.41	63.55	395.86	118.71	511
Rajnandgaon	30611	15121	15490	49.40	371.00	937	6.20	289.96	168.86	121.10	78.16	3
Bilaspur City	12749	6693	6056	52.50	467.00	860	12.85	427.71	213.86	213.85	91.59	290
Kawardha	18740	188	18552	1.00	96.00	151	80.32	68.94	25.35	43.59	71.81	0
Janjgir-Champa	28854	3541	25313	12.27	570.00	1594	45.02	403.96	185.16	218.80	70.87	0
Total (A)	163303	73618	89685	45.08	2437.00	5647	7.67	2077.00	975.96	1101.04	85.23	939
Year-2018-19												
Raipur City-1	58881	43254	15627	73.46	564.16	1212	2.80	367.03	242.29	124.74	65.06	60
Mahasamund	19877	4957	14920	24.94	601.16	802	16.18	247.19	63.33	183.86	41.12	43
Rajnandgaon	33203	22289	10914	67.13	373.16	989	4.44	355.98	197.71	158.27	95.40	0
Bilaspur City	13376	3887	9489	29.06	451.16	767	19.73	381.47	186.75	194.72	84.55	147
Kawardha	20801	243	20558	1.17	50.00	242	99.59	128.05	58.46	69.59	256.10	0
Janjgir-Champa	31253	2742	28511	8.77	484.08	1289	47.01	262.56	144.97	117.59	54.24	0
Total (B)	177391	77372	100019	43.62	2523.72	5301	6.85	1742.28	893.51	848.77	69.04	250
Year-2019-20												
Raipur City-1	58881	36523	22358	62.03	484.41	1683	4.61	301.01	272.96	28.05	62.14	33
Mahasamund	19877	3616	16261	18.19	365.16	1206	33.35	284.82	172.72	112.10	78.00	0
Rajnandgaon	33203	20173	13030	60.76	297.97	1197	5.93	247.00	154.48	92.52	82.89	0

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Name of Circle	Target for no. of connection to be checked	Achievement	Shortfall in achievement	Percentage of checking done against target (%)	Target for demand to be raised	No. of cases registered under O&M and vigilance checking	Percentage of irregularities noticed against the checking done	Total amount recoverable	Total amount recovered	Balance amount to be recovered	Percentage of achievement against demand raised (%)	No. of FIR lodged with Police
1	2	3	4(2-3)	5(3/2)%	6	7	8(7/3)%	9	10	11(9-10)	12(9/6)%	13
Bilaspur City	13376	2265	11111	16.93	425.16	735	32.45	458.09	195.91	262.18	107.75	184
Kawardha	22801	3357	19444	14.72	157.16	1544	45.99	123.84	19.5	104.34	78.80	4
Janjgir-Champa	31253	3262	27991	10.44	510.33	2904	89.03	319.63	132.37	187.26	62.63	0
Total (C)	179391	69196	110195	38.57	2240.19	9269	13.40	1734.39	947.94	786.45	77.42	221
Year-2020-21*												
Raipur City-1	--	122137	--	--	--	870	0.71	575.92	234.49	341.43	--	92
Mahasamund	--	2979	--	--	--	539	18.09	244.49	39.86	204.63	--	0
Rajnandgaon	--	19360	--	--	--	6020	31.10	277.75	108.57	169.18	--	62
Bilaspur City	--	723	--	--	--	688	95.16	294.92	48.29	246.63	--	124
Kawardha	--	1309	--	--	--	752	57.45	172.74	67.95	104.79	--	0
Janjgir-Champa	--	5165	--	--	--	1335	25.85	315.06	93.77	221.29	--	0
Total (D)	0	151673	0	0	0	10204	6.73	1880.88	592.93	1287.95	0	278
Year-2021-22												
Raipur City-1	58381	4873	53508	8.35	475.81	399	8.19	149.47	65.77	83.7	31.41	33
Mahasamund	19377	3270	16107	16.88	250.34	2392	73.15	671.6	113.29	558.31	268.28	0
Rajnandgaon	32703	17934	14769	54.84	327.17	1706	9.51	243.31	65.60	177.71	74.37	0
Bilaspur City	12876	8035	4841	62.40	384.21	690	8.59	360.33	166.02	194.31	93.78	222
Kawardha	22301	1288	21013	5.78	116.18	500	38.82	154.01	48.79	105.22	132.56	3
Janjgir-Champa	30753	1139	29614	3.70	342.84	1024	89.90	369.62	80.7	288.92	107.81	0
Total (E)	176391	36539	139852	20.71	1896.55	6711	18.37	1948.34	540.17	1408.17	102.73	258
Grand total (A+B+C+D+E)	696476	408398	288078	58.64	9097.46	37132	9.09	9382.89	3950.51	5432.38	103.14	1946

(Source: Information compiled from data furnished by the Company)

*No target was fixed for O&M and vigilance checking and demand to be raised thereagainst for the year 2020-21 due to spread of covid pandemic.

Appendix-6.1.6
(Referred to in para 6.1.7.6)

Statement showing extra subsidy claimed to GoCG in respect of KJJY consumers in selected Circles

Year	Extra units billed (in units)					Total extra units billed (MUs)	Unit rate (₹/Kwh)	Extra claim (₹ in crore)
	Mahasamund (SC/ST consumers)	Rajnandgaon (SC/ST consumers)	Rajnandgaon Other consumers	Kawardha (SC/ST consumers)	Janjgir-Champa (SC/ST consumers)			
1	2	3	4	5	6	7 (2+3+4+5+6)	8	9 (7*8)
2017-18	69313	7126067	8154461	9897794	11082265	36.33	7.11	25.83
2018-19	9526958	9599948	5659352	8521099	16221960	49.53	6.78	33.58
2019-20	4710264	7557085	2331426	2776530	7573509	24.95	6.58	16.42
2020-21	12860457	14372624	2858433	991163	11067931	42.15	6.50	27.40
2021-22	21830420	15552321	1740364	2321795	18966954	60.41	7.00	42.29
Total						213.37		145.51

(Source: Information compiled from data available in Company's SAP system)

Appendix-6.1.7

(Referred to in para 6.1.8.1 and 6.1.8.2)

Statement showing collection efficiency of selected Circles during the years 2017-18 to 2021-22

(₹ in crore)

Name of unit	Year	Amount billed during the year	Revenue collected during the year	Target of collection efficiency (in %)	Collection efficiency as reported by the Company (in %)	Collection efficiency as worked out by the Audit (in %)	Achievement/non-achievement of target of collection efficiency (in %)	Incorrect collection efficiency (in %)
1	2	3	4	5	6	7	8 (5-7)	9 (6 - 7)
Raipur City 1	2017-18	684.66	681.41	99.66	99.53	97.67	1.99	1.86
	2018-19	693.17	692.47	99.66	99.90	97.61	2.05	2.29
	2019-20	743.53	699.43	99.66	94.07	91.97	7.69	2.10
	2020-21	691.14	627.02	99.66	90.72	83.36	16.30	7.36
	2021-22	799.44	788.12	99.66	98.58	85.24	14.42	13.34
Total		3611.94	3488.45	99.66	96.58			
Mahasamund	2017-18	461.82	418.46	99.66	90.61	81.13	18.53	9.48
	2018-19	460.41	407.95	99.66	88.61	73.14	26.52	15.47
	2019-20	505.38	452.45	99.66	89.53	69.06	30.60	20.47
	2020-21	541.77	489.21	99.66	90.30	65.71	33.95	24.59
	2021-22	644.55	613.98	99.66	95.26	68.23	31.43	27.03
Total		2613.93	2382.05	99.66	91.13			
Rajnandgaon	2017-18	491.82	475.71	99.66	96.72	95.36	4.30	1.36
	2018-19	531.41	505.64	99.66	95.15	91.18	8.48	3.97
	2019-20	568.03	536.63	99.66	94.47	86.98	12.68	7.49
	2020-21	637.39	597.66	99.66	93.77	83.27	16.39	10.50
	2021-22	707.99	710.45	99.66	100.35	85.80	13.86	14.55
Total		2936.64	2826.09	99.66	96.24			
Bilaspur City	2017-18	336.84	345.04	99.66	102.43	92.89	6.77	9.54

Name of unit	Year	Amount billed during the year	Revenue collected during the year	Target of collection efficiency (in %)	Collection efficiency as reported by the Company (in %)	Collection efficiency as worked out by the Audit (in %)	Achievement/non-achievement of target of collection efficiency (in %)	Incorrect collection efficiency (in %)
1	2	3	4	5	6	7	8 (5-7)	9 (6 - 7)
	2018-19	333.95	313.42	99.66	93.85	86.97	12.69	6.88
	2019-20	367.01	340.51	99.66	92.78	82.26	17.40	10.52
	2020-21	343.07	301.96	99.66	88.02	72.50	27.16	15.52
	2021-22	396.13	439.18	99.66	110.87	86.00	13.66	24.87
Total		1777.00	1740.11	99.66	97.92			
Kawardha	2017-18	208.09	196.87	99.66	94.61	84.95	14.71	9.66
	2018-19	222.63	211.25	99.66	94.89	82.04	17.62	12.85
	2019-20	222.95	222.04	99.66	99.59	82.48	17.18	17.11
	2020-21	242.24	231.72	99.66	95.66	80.07	19.59	15.59
	2021-22	272.92	269.45	99.66	98.73	81.50	18.16	17.23
Total		1168.83	1131.33	99.66	96.79			
Janjgir-Champa	2017-18	350.36	322.63	99.66	92.08	73.45	26.21	18.63
	2018-19	396.01	382.83	99.66	96.67	74.68	24.98	21.99
	2019-20	438.17	416.16	99.66	94.98	73.27	26.39	21.71
	2020-21	441.97	376.83	99.66	85.26	63.47	36.19	21.79
	2021-22	503.41	472.52	99.66	93.86	65.60	34.06	28.26
Total		2129.92	1970.97	99.66	92.54			

(Source: Information compiled from data provided by the Company).

Appendix-6.1.8
(Referred to in para 6.1.8.7)

(a) Statement showing scheme wise subsidy claimed and received by the Company

(₹ in crore)

Name of scheme	Year	Opening balance	Claimed during the year	Total receivable amount	Received during the year	Closing balance	Percentage of received subsidy
1	2	3	4	5(3+4)	6	7	8(6/5)*100
Single point connection: The GoCG provided 30 units free electricity supply to Below Poverty Line (BPL) consumers under the single light free electricity supply scheme. Bills of 30 units of consumed electricity was reimbursed by the GoCG. Further, the GoCG introduced (27 August 2018) flat rate option for payment of electricity charges for BPL consumers and other domestic consumers with maximum load of one kilowatt. As per scheme, consumer was to pay ₹ 100 per month for electricity charges	2017-18	9.43	276.43	285.86	367.72	-81.86	128.64
	2018-19	-81.86	505.48	423.62	363.14	60.48	85.72
	2019-20	60.48	470.11	530.59	585.00	-54.41	110.25
	2020-21	-54.41	509.38	454.97	400.00	54.97	87.92
	2021-22	54.97	491.95	546.92	400.00	146.92	73.14
Sub-Total (A)			2253.35		2115.86		
Krishak Jeevan Jyoti Yojana: The GoCG introduced (2 October 2009) KJJY. In KJJY, 6,000 units and 7,500 units electricity consumption per year was free to farmers using electricity for pump connections up to 3 HP and above 3 HP to 5 HP, respectively. Further, the GoCG introduced (19 September 2013) flat rate payment option for consumers of <i>Krishak Jeevan Jyoti Yojana</i> (KJJY). In case of opting flat rate, the consumer was to pay electricity charges at the rate of ₹ 100 per HP per month irrespective of number of units consumed. Bills of electricity consumption under the KJJY were reimbursed by the GoCG	2017-18	865.25	2206.73	3071.98	1668.66	1403.32	54.32
	2018-19	1403.32	2577.60	3980.92	1645.31	2335.61	41.33
	2019-20	2335.61	2576.75	4912.36	2664.50	2247.86	54.24
	2020-21	2247.86	2693.84	4941.70	2300.00	2641.70	46.54
	2021-22	2641.70	3161.59	5803.29	3632.00	2171.29	62.59
Sub-Total (B)			13216.51		11910.47		
50 per cent rebate to consumers and flat rate to DLF consumers*: Flat rate option (Introduced on 27 August 2018 by the GoCG) for payment of electricity charges was also available for other domestic consumers who are having maximum one kilowatt load. As per scheme, consumer was to pay ₹ 100 per month for electricity charges. Further, the GoCG introduced (27 February 2019) <i>Half Bijali</i> Bill Scheme to provide 50 per cent rebate to all domestic consumers of State on electricity charges upto 400 units of electricity consumption. The scheme was effective from 01 March 2019. Electricity charges include fixed charges, energy charges and variable cost adjustments charges.	2018-19	0.00	183.76	183.76	0.00	183.76	0.00
	2019-20	183.76	783.61	967.37	977.21	-9.84	101.02
	2020-21	-9.84	848.79	838.95	850.00	-11.05	101.32
	2021-22	-11.05	871.63	860.58	900.00	-39.42	104.58
Sub-Total (C)			2687.79		2727.21		
Rebate to steel industries: The GoCG introduced (30 August 2019) rebate for Steel	2018-19	0.00	297.26	297.26	70.32	226.94	23.66

Name of scheme	Year	Opening balance	Claimed during the year	Total receivable amount	Received during the year	Closing balance	Percentage of received subsidy
1	2	3	4	5(3+4)	6	7	8(6/5)*100
Industries which are operating Captive Power Plant with maximum one megawatt capacity. The package was effective from 1 April 2019. As per scheme, Steel industries were eligible to get 80 paise per unit rebate on account of energy charges	2019-20	226.94	418.90	645.84	424.42	221.42	65.72
	2020-21	221.42	436.52	657.94	644.84	13.10	98.01
	2021-22	13.10	-0.13	12.97	0.00	12.97	0.00
Sub-Total (D)			1152.55		1139.58		
Grand Total (A+B+C+D)			19310.20		17893.12		

(Source: Information compiled from data provided by the Company).

* Clubbed the amount of both schemes as done by the Company.

(b) Statement showing loan availed by Company and interest thereon due to non-release of subsidy by GoCG

Year	Subsidy claimed during the year	Subsidy received during the year	Unrecovered subsidy	Loan availed during the year	Interest on availed loan	Loan availed due to unrecovered subsidy	Interest on availed loan due to unrecovered subsidy
1	3	4	5 (3-4)	6	7	8	9
2017-18	3357.84	2036.38	1321.46	737.45	71.94	737.45	71.94
2018-19	3564.10	2078.77	1485.33	1066.30	113.09	1066.30	113.09
2019-20	4249.37	4651.13	-401.76	1490.23	165.85	0.00	0.00
2020-21	4488.53	4194.84	293.69	1810.82	183.39	293.69	29.74
2021-22	4525.04	4932.00	-406.96	1628.00	167.36	0.00	0.00
Total						2097.44	214.77

(Source: Information compiled from data provided by the Company and tariff orders of CSERC)