

GOVERNMENT OF NCT OF DELHI
DIRECTORATE OF AUDIT,
4th Level, 'C' Wing, Delhi Secretariat, New Delhi
(Audit Party No.1)

23392281

Final Report

(Audit period : 05.12.06-2010)

AUDIT REPORT
of the
Office of the Superintendent,
Special Home for Boys & Place of Safety,
Department of Women & Child Development, GNCTD,
1 Magazine Road, Majnu-Ka-Tila, Outer Ring Road,
Aruna Nagar, Delhi-54

INTRODUCTION :-

The internal audit of accounts of the aforesaid office was conducted by the filed Audit Party No.1 comprising of Sh.Rama Nand, IAO, Sh.R.Jacob, AAO and Sh.Satyapal, Jr.Acctt. w.e.f. 05.04.10 to 13.04.10 (07 working days).

AIM & OBJECTIVES :-

(a) **Activities** – Children below 18 years involved in criminal activities are kept in these homes as juveniles by the orders of the Juvenile Justice Board / Courts. Under-trial juveniles are kept in Place of Safety and convicted juveniles are kept in Special Home for Boys.

(b) **HoO/DDO/Cashier's** – The following officials have served as HoD/HoO/DDO/Cashier's during the aforesaid audit period :-

S No	Date		HoD	HoO / DDO	Cashier
	From	To			
1	(Not produced)		Sh. S.K.Saxena		
2	(Not produced)		Sh. Rajiv Kale		
3	01.08.08	30.11.08		Sh. Balbir Singh	
4	01.12.08	03.08.09		Sh. Ajit Singh	
5	04.08.09	Till-date	-----	Sh. K.V.Sareen	
6	01.04.08	16.08.09			Sh. Ajay Pratap Singh
8	17.08.09	Till-date			Sh. Vipin Vajpayee

(c) **Budget allocations and expenditure** – Following was the budget allocation and expenditure for the aforesaid audit period :-

S.No	MH	Head-of-Account	Nomenclature	Budget allocated	Expenditure	Savings
				2007-08		
1		Non-production of records				
				2008-09		
2	2235	B2(1)(2)(2)(3)O.E	OE	900000	221171	678829
3	2235	B2(1)(2)(2)(5)S&M	Supply & Material	2492000	242624	2245376

4	2235	B2(1)(1)(5)P.O.S	Security	1200000	1124118	75882
5	2235	B2(1)(1)(5)S.H.B	Security	1200000	1124503	75497
2009-10						
6	2235	B2(1)(2)(2)(3)O.E	OE	350000	349956	44
7	2235	B2(1)(2)(2)(5)S&M	Supply & Material	350000	309679	40321
8	2235	B2(1)(1)(5)P.O.S	Security	2200000	1860277	339723
9	2235	B2(1)(1)(5)S.H.B	Security	2510000	2440687	69313

(d) **Vacancy statement** – There is no sanctioned post in both homes.

s No	Name of the post	Number of post								
		Sanctioned			Filled			Vacant		
		2007-08	2008-09	2009-10	2007-08	2008-09	2009-10	2007-08	2008-09	2009-10
1	Group-A	0	0	0	01	01	01	----	----	----
2	Group-B	0	0	0	01	01	01	----	----	----
3	Group-C	0	0	0	01	01	01	----	----	----
4	Group-D	0	0	0	10	10	10	----	----	----
	Total	0	0	0	13	13	13	----	----	----
Note – All the above staff are working in this unit – on diverted capacity										

(e) **Maintenance of records** – The maintenance of records of the aforesaid unit for the audit period was found satisfactory subject of observations made in the current audit report and test audit note.

(f) **Old audit report** – No old outstanding paras being current the 1st Audit.

(g) **Details of old recoveries** – NIL.

(h) **Current audit report** – During the course of current audit, **13-1=12 audit memo's** highlighting various irregularities/short-recoveries to the tune of **Rs.4310/-** were issued. Out which department, **02 memos** were settled/dropped on the basis of replies furnished by the unit and a total recovery of **Rs.NIL** have been made on the spot. Compliance to the remaining **05+05=10 audit memo's** was not shown to the audit parity ; as such those audit memos/objections have been incorporated in the current audit report as **PART-II (B)** with and outstanding recovery of **Rs.4310/-**.

(i) **Details of current audit recoveries** – The details of current recoveries :-

Para nos.	Total recoveries	Amount recovered	Balance outstanding
3	2244	0	2244
4	1706	0	1706
5	360	0	360
Total =	4310	0	4310

(j) **Test Audit Note (TAN) – Five (05)** memo containing minor procedural and other irregularities were issued to the unit, which could not be got rectified by the auditee during the current audit. Hence have been taken in the **PART-III** of the current audit report as Test Audit Note (TAN) for verifications at the time of next audit.

(k) **Serious irregularities** – NIL

The internal audit report has been prepared on the basis of information's furnished and made available by the aforesaid unit/auditee. The Directorate of Audit, GNCTD disclaims any responsibility for any misinformation and/or non-information on the part of the auditee.

RAMA NAND
IAO / Party no.1

GOVERNMENT OF NCT OF DELHI
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4th Level, `C' Wing, Delhi Secretariat, New Delhi
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PART – I (A) : OLD OUTSTANDING AUDIT OBSERVATIONS

NIL – Being 1st Audit

PART – II (B) : CURRENT AUDIT OBSERVATIONS

(The current audit period was for the period 05.12.06-2010)

PARA – 1 : Non-adherences to vital clauses/guidelines of Rules

(Audit Period 05.12.06-2010--- Reference Audit Memo no.10 dated 12.04.10)

Juveniles who come in conflict with law are kept in captivity of this unit. They are merely being provided with basic-needs, medical-facilities, presented-before-courts and lastly, released/ transferred as per court orders. But several other actions as stipulated in the Juvenile Justice (Care and Protection of Children) Rules, 2007 [read with the subsequent introduction of the Delhi Juvenile Justice (Care and Protection of Children) Rules, 2009] are not adhered/ complied by the unit – especially those related with the primary aim of rehabilitation and social reintegration of these children in restoring the juvenile's self-esteem, dignity, self-worth and nurture them into responsible citizens as detailed under :-

(a) Rule 43 – Daily Routine –

- (i) Rule 43(1) – Every institution shall have a daily routine for the juveniles or children developed in consultation with the Children's Committees, which shall be prominently displayed at various places within the institution.
- (ii) Rule 43(2) – The daily routine shall provide, inter alia, for a regulated and disciplined life, personal hygiene and cleanliness, physical exercise, yoga, educational classes, vocational training, organized recreation and games, moral education, group activities, prayer and community singing and special programmes for Sundays and holidays.

Audit observations – Records adhering to the above rules were **not** made available to audit.

(b) Rule 45 – Medical Care –

- (i) Rule 45(a) – Maintain a medical record of each juvenile or child on the basis of monthly medical check-up and provide necessary medical facilities.
- (ii) Rule 45(b) – Ensure that the medical record includes weight and height record, any sickness and treatment, and other physical or mental problem.

Audit observations–Records adhering to the above rules were **not** made available to audit.

(c) Rule 46 – Mental Health –

- (i) Rule 46(6) – Every institution shall have the services of trained counselors or collaboration with external agencies such as child guidance centers, psychology, psychiatric departments or similar government and non-governmental agencies, for specialized and regular individual therapy for every juvenile or child in the institution.

Audit observations–Records adhering to the above rules were **not** made available to audit.

(d) Rule 47 – Education –

- (i) Rule 47(1) – Every institution shall provide education to all juveniles or children according to the age and ability, both inside the institution or outside, as per requirement.
- (ii) Rule 47(2) – There shall be a range of educational opportunities including, mainstream inclusive school, bridge school, open schooling, non-formal education and learning and input from special educator where needed.
- (iii) Rule 47(3) – Wherever necessary, extra coaching shall be made available to school going children in the institutions by encouraging volunteer services or tying up coaching centers.

Audit observations–Records adhering to the above rules were **not** made available to audit.

(e) Rule 48 – Vocational Training –

- (i) Rule 48(a) – Every institution shall provide gainful vocational training to juveniles or children.
- (ii) Rule 48(b) – The institution shall develop networking with Institute of Technical Instruction, Jan Shikshan Sansthan, Government and private organization or enterprises, agencies or non-governmental organizations with expertise or placement agencies.

Audit observations–Records adhering to the above rules were **not** made available to audit.

(f) Rule 50 – Institutional Management of Juveniles or children –

- (i) Rule 50(2) – Every admitted juvenile or child shall be allotted a case worker from amongst the probation officers or child welfare officers or social workers or counselors attached to the institution or voluntary social workers or counselors.
- (ii) Rule 50(5) – The photograph shall also be taken immediately for records and the case worker or probation officer or welfare officer shall begin the investigation and correspondence with the person, the juvenile or child might have named.
- (iii) Rule 50(6) – The Officer-in-charge shall see that the personal belongings of the juvenile or child received by the institution is kept in safe custody and recorded in the '*Personal Belonging Register*' and the item must be returned to the juvenile or child when he leaves the institution.
- (iv) Rule 50(8) – The educational level and vocational aptitude of the juvenile admitted, may be assessed on the basis of test and interview conducted by the teacher, the workshop supervisor and other technical staff and necessary linkages may also be established with outside specialist and community-based welfare agencies, psychologist, psychiatrist, child guidance clinic, hospital and local doctors, open school or Jan Sikshan Sansthan.
- (v) Rule 50(9) – A case history of the juvenile or the child admitted to an institution shall be maintained as per Form-XX, which shall contain information regarding his socio-cultural and economic background and these information's may invariably be collected through all possible and available sources, including home, parents or guardians, employers, schools, friends and community.
- (vi) Rule 50(10) – A well conceived programme of pre-release planning and follow-up of cases discharged from special homes shall be organized in all institutions in close collaboration with existing governmental and voluntary welfare organizations.
- (vii) Rule 50(12) – An '*Individual Care Plan*' for every juvenile or child in institutional care shall be developed with ultimate aim of the child being rehabilitated and re-integrated based on their case history, circumstances and individual needs (and '*Individual Care Plan*' shall be based on the guidelines specified therein).

Audit observations–Records adhering to the above rules were **not** made available to audit.

(g) Rule 54 – Maintenance of case files –

- (i) Rule 54(1) – The case file of each juvenile and child shall be maintained in the institution containing the information as specified therein (22 items).

Audit observations–Records adhering to the above rules were **not** made available to audit.

(h) Rule 55 – Management Committee –

- (i) Rule 55(1) – Every institution shall have a Management Committee for the management of the institution and monitoring the progress of every juvenile.

Audit observations–Records adhering to the above rules were **not** made available to audit.

(i) **Rule 55 – Suggestions/complaints –**

- (i) Rule 55 (7) – The Management Committee shall set up a complaint and redress mechanism in every institution and a Children’s Suggestion Box shall be installed in every institution at a place easily accessible to juveniles and children away from the office set up and closer to the residence or rooms or dormitories of the children
- (ii) Rule 55 (7) – The Children’s Suggestion Box, whose key shall remain in the custody of the Chairperson of the Management Committee, shall be checked every week by the Chairperson of the Management Committee or his representative from District Child Protection Unit, in the presence of the members of the Children’s Committees.
- (iii) Rule 55(9) – A Children’s Suggestion Book shall be maintained in every institution where the complaints and action taken by the Management Committee are duly recorded and such action and follow up shall be communicated to the Children’s Committees after every monthly meeting of the Management Committee.

Audit observations–Records adhering to the above rules were **not** made available to audit.

(j) **Rule 56 – Children’s Committee –**

- (i) Rule 56(1) – Officer-in-charge of every institution for juveniles or children shall facilitate the setting up of Children’s committees for three different age groups of children, viz., 6-10 years, 11-15 years and 16-18 years and these Children’s Committees shall be constituted solely by children.

Audit observations–Records adhering to the above rules were **not** made available to audit.

- (k) The above list is illustrative only and not exhaustive. Adherence to the other provision of the rules/guidelines may be reviewed by the unit at its own level, under intimation to audit.

It is not out of place to state that non-adherence to the rules defeats the entire purpose of the implementation of the said Act/Rules and all the expenditure incurred on the maintenance and upkeep of the infrastructure and manpower renders meaningless, null & void and extravagant.

However, non-production of the aforesaid records shows that **either the record is not being maintained at all or the production of the same has been purposely avoided.** Non-production of records is a serious matter and therefore if any irregularities/discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned HoD. However, in case the record exists, the same may please be traced and shown to next audit for scrutiny.

PARA – 2 : Unauthorized expenditure of Rs.22.72 lakhs on security (Audit Period 05.12.06-2010--- Reference Audit Memo no.05 dated 08.04.10)

The contract for providing security services at `Special Home for Boys`, Majnu-ka-tila was awarded to M/s Partap Security @ Rs.4877.98 for security supervisor and Rs.4622.31 for security guard per month vide agreement dated 22.04.07. Since the contractor did not deploy ex-serviceman, the contract was given to M/s Varun Service @ Rs.12965.96 for security guard and Rs.19212.53 for security supervisor. As per para 6 of the agreement, staff to be deployed by the contractor should be ex-serviceman or ex-para military personnel upto 60 years. Documents of the same be submitted before the officer concerned. M/s Varun Services was awarded the contract w.e.f. 20.08.08. The following audit observations are made:-

- 1. Expenditure on security in violation of financial propriety** – Only one juvenile (convicted) named Sh.Sandeep Dutta in lodged in the `Special Home for Boys` since May'08 to till-date. The unit has incurred an expenditure of Rs.24,91,545/-on security of the single juvenile during April'09 to March'10 (deploying three supervisors and fifteen security guards in three shift on daily basis from April'09 to January'10 and five supervisors and nineteen security guards during February and March'10). Although as per agreement with the security agency only 2 guards per shift, i.e., total 6 guards (2x3) per day were to be provided at `Special Home for Boys`, but the deployment of 5 supervisors and 19 guards per day for a single convicted juvenile without any approval from the competent authority was highly irregular. The unit incurred excess expenditure of Rs.22.72 lakhs as detailed below :-

S. No	Category	Period	No of months	No of personnel's	Rate per month	Total excess amount
1	Supervisors	Apr'09 to Jan'10	10	3 (against NIL)	19212.53	5,76,375.90
2	Supervisors	Feb'10 to Mar'10	2	5 (against NIL)	19212.53	1,92,125.30
3	Security Guards	Apr'09 to Jan'10	10	15-6=9	12965.96	11,66,936.40
4	Security Guards	Feb'10 to Mar'10	2	19-6=13	12965.96	3,37,114.96
					G-Total=	22,72,552.56

Deployment of such huge number of guards for only one juvenile is highly on excess side and without approval of competent authority is highly irregular. Hence :-

- Department should explore the possibility of transferring the juveniles to some other observation home and avoid such heavy expenditure on security.
 - Otherwise department should consider the reduction of security manpower at an appropriate level.
 - Further, the aforesaid irregular excess expenditure of Rs 22.72 lakhs may be got regularized from the competent authority, i.e., the Director, DWCD.
- 2. Deployment of Guards in violation of Agreement Condition** – As per para 6 of agreement with M/s Varun Services, the staff to be deployed by the contractor should be ex-serviceman, ex-para military personnel upto 60 years. Documents to prove the same be submitted before the officer concerned. No such documents in proof of ex-serviceman submitted by the agency were made available to audit. Although the monthly rates for security guards were increased from Rs.4622.31 to Rs.12965.96 p.m. and from Rs.4877.99 to Rs.19212.53 for supervisors i.e. around 280% increase. But non-providing of proper/trained manpower inspite of higher payment was in violation of agreement by the contractor. Neither any penal action against the agency for violating the agreement was taken by the Department.

PARA – 3 : Irregularities in Diet-charges

(Audit Period 05.12.06-2010--- Reference Audit Memo no.11 dated 13.04.10)

During test-check of diet records read with Rule 44 of the Juvenile Justice (Care and Protection of Children) Rules, 2007 [read with the subsequent introduction of the Delhi Juvenile Justice (Care and Protection of Children) Rules, 2009] (photocopies of diet-scales enclosed in the office-copy of this Para), it was noticed that of the several items mentioned in the aforesaid Schedule-II, irregularities were noticed in the following items :-

1. Excess issued/usage –

S. No	Item S.No Food item	Stipulated scale	Actually issued/used	Variation	Resulting, extra-cost amount
1	2	3	4	5	6
(a)	Item S.No.3 Edible-oil (prior 24.09.09)	25 gms per head per day Total=91.525 ltrs	40 gms per head per day Total=146.440 ltrs	15 gms per head per day Total=54.915 ltrs	3946
		1. Excess issued/usage of edible-oil was noticed in 456 cases to the tune of 37.50% costing Rs.3946/- extra. 2. Detailed calculation enclosed in Annexure-1 / Para-1(a)			
(b)	??? Tea (prior 24.09.09)	NIL	3 gms per head per day Total=13.250 Kg	3 gms per head per day Total=13.250 Kg	2623
		1. Non-stipulated diet item purchased/issued/used. 2. Purchase/issue made between the period from 15.07.08 to 28.03.09 were unauthorized and extra-cost. 3. Detailed calculation enclosed in Annexure-2 / Para-1(b)			
(c)	??? Chana(Black)	NIL	30 gms per head per day Total=117 Kg	30 gms per head per day Total=117 Kg	4329
		1. Non-stipulated diet item purchased/issued/used. 2. Purchase/issue made between the period from 10.07.08 to 18.12.09 were unauthorized and extra-cost. 3. Detailed calculation enclosed in Annexure-3 / Para-1(c)			
(d)	??? Channa-Bhuna	NIL	30 gms per head per day Total=104.900 Kg	30 gms per head per day Total=104.900 Kg	8673
		1. Non-stipulated diet item purchased/issued/used. 2. Purchase/issue made between the period from 21.06.08 to 26.02.10 were unauthorized and extra-cost. 3. Detailed calculation enclosed in Annexure-4 / Para-1(d)			
(e)	Item S.No.11 Milk – as per Scale (prior 24.09.09)	150 ml Total=549.150 ltrs	250ml Total=915.250 ltrs	100ml Total=366.100 ltrs	7683
		1. Excess issued/usage of Milk was noticed in 456 cases to the tune of 40% costing Rs.7683/- extra. 2. Neither the stipulated diet of Curd nor Butter-milk was either provided to juveniles. 3. Detailed calculation enclosed in Annexure-5 / Para-1(e)			
(f)	Item S.No.11 Milk – as per Actual (prior 24.09.09)	Total=118.250	Total=141.000 ltrs	Total=22.750 ltrs	525
		1. Excess issued/usage of Milk was noticed in 32 cases ranging from 1.02% to 100.00% costing Rs.525/- extra. 2. Detailed calculation enclosed in Annexure-6 / Para-1(f)			
(g)	Item S.No.8 Ginger	Total=1.190 Kg	Total=1.620 Kg	Total=0.430 Kg	32
		1. Excess issued/usage of Ginger was noticed in 8 cases ranging from 13.73% to 233.33% costing Rs.32/- extra. 2. Detailed calculation enclosed in Annexure-7 / Para-1(g)			
(h)	Item S.No.9 Garlic	Total=105 gms	Total=240 gms	Total=135 gms	11
		1. Excess issued/usage of Garlic was noticed in 2 cases ranging from 86.67% to 233.33% costing Rs.11/- extra. 2. Detailed calculation enclosed in Annexure-8 / Para-1(h)			
(i)	Item S.No.13 Vegetables- Non-leafy	Total=66.820 Kgs	Total=121.280 Kgs	Total=54.460 Kgs	1052
		1. Excess issued/usage of non-leafy-vegetables was noticed in 13 cases ranging from 38.12% to 128.77% costing Rs.1052/-extra. 2. Detailed calculation enclosed in Annexure-9 / Para-1(i)			
G-Total=					28874

2. Less issued/usage –

S. No	Food item	Nutritive value stipulated (per head per day) – in GRAMS	Actually given value as per diet calculation sheet (per head per day) – in GRAMS	Variation (per head per day) – in GRAMS
1	2	3	4	5
(a)	Item S.No.3 Edible-oil (after 24.09.09)	50 gms Total=86.450 ltrs	40 gms Total=69.360 ltrs	10 gms Total=9.090 ltrs
		1. Less issuance/usage of Edible-oil was noticed in 188 cases to the tune of -20% .		
		2. Detailed calculation enclosed in Annexure-10 / Para-2(a) .		
(b)	Item S.No.11 Milk – as per Scale (after 24.09.09)	300 ml Total=488.70 ltrs	250 ml Total=407.250 ltrs	50 ml Total=73.450 ltrs
		1. Less issuance/usage of Milk was noticed in 188 cases to the tune of -16.67% .		
		2. Detailed calculation enclosed in Annexure-11 / Para-2(b) .		
(c)	Item S.No.11 Milk – as per Actual (prior 24.09.09)	Total=411 ltrs	Total=388 ltrs	Total=17 ltrs
		1. Less issuance/usage of Milk was noticed in 53 cases ranging from -1.02% to -66.67% .		
		2. Detailed calculation enclosed in Annexure-12 / Para-2(c) .		
(d)	Item S.No.4 Onion	Total=10.950 Kgs	Total=7.080 Kgs	Total=3.870 Kgs
		1. Less issuance/usage of Onion was noticed in 10 cases ranging from -62.35% to -20.77% .		
		2. Detailed calculation enclosed in Annexure-13 / Para-2(d) .		
(e)	Item S.No.8 Ginger	Total=1.455 Kgs	Total=1.010 Kgs	Total=0.445 Kgs
		1. Less issuance/usage of Ginger was noticed in 6 cases ranging from -7.69% to -47.37% .		
		2. Detailed calculation enclosed in Annexure-14 / Para-2(e) .		
(f)	Item S.No.9 Garlic	Total=2.540 Kgs	Total=1.250 Kgs	Total=1.290 Kgs
		1. Less issuance/usage of Garlic was noticed in 12 cases ranging from -21.05% to -100.00% .		
		2. Detailed calculation enclosed in Annexure-15 / Para-2(f) .		
(g)	Item S.No.13 Vegetables- leafy	Total=52.900	Total=1.910	Total=50.990
		1. Less issuance/usage of leafy-vegetables was noticed in 14 cases ranging from -77.63% to -100.00% .		
		2. Detailed calculation enclosed in Annexure-16 / Para-2(g) .		

3. Elucidate reasons for above excess/less – With regard to point no.1 & 2 above :-

- Excess or less issuance/usage of aforesaid items is in contravention to the stipulated nutritive value prescribed leading to adverse affect on the health of juveniles, which needs to be explained.
- Excess or less issuance/usage attributes to taste-imbalance of the food prepared for juveniles, laxity of which needs to be explained.
- Excess issuance/usage of food-items specified in point no.1 above, had added extra-cost of Rs.28874/- to the State-exchequer, which may either be got regularized from the Head-of-Department, i.e., the Director, Department of Women & Child Welfare.
- Since scrutiny, analysis & depiction of the records pertaining to vegetables (leafy & non-leafy), onion, ginger and garlic were voluminous, data/figures of only two months namely, Sep'08 and May'09 have been test-checked. However, observations of similar/identical/repetitive nature were noticed in the records of the aforesaid food-items throughout other months of the entire audit-period. Hence, all other cases may be reviewed and necessary recoveries may be made at your end, **after due verification**, under intimation to audit.

4. **Irregularities in purchase/issuance/usage of Milk** – In this connection is has been observed that :-

(a) **Double payment made in the month of Oct'08** – An amount of Rs.2244/- was paid to M/s Pal Dairy for supply of milk (102 litres @ Rs.22 = Rs.2244/-) during the period from 01.10.08 to 31.10.08 vide GAR-29 bill no.CB/46/S&M (Vr No.423). However, another amount of Rs.1995/- paid to M/s Yad Ram Arya for supply of milk (95 litres @ Rs.21 = Rs.1995/-) during the period from 01.10.08 to 31.10.08 vide GAR-29 bill no.CB/63/S&M (Vr No.561). The Stock Register entries (at page no.22) for purchase of milk show 95 litres for Rs.1995/-.

Hence, recovery of Rs.2244/- made to M/s Pal Dairy may be made from the vendor or from the defaulting officials, **after due verifications**, under intimation to audit. (Photocopy of bill no.46 & 63 enclosed in the office-copy of this Para).

(b) **Milk purchased at higher cost** – Excess expenditure on purchase of milk were noticed in the following months :-

Month	No of days in the month	Diet SR Pg No.	Attd' Reg'r Pg No	Average number of juve-niles per day in the month	Total issuance/usage made – @ 0.250 per head per day x Col-5 (in ml)	Monthly Total issuance/usage - Col-7x2 (in ml)	Rate per litre of milk normally (prev months)	Accordingly, estimated Cost price - Col-8x9 (in Rs)	Actual cost price paid (in Rs)	As such, Cost price Rate per litre – Col-11÷8	Hence, excess paid - Col-11-3 (in Rs)
1	2	3	4	5	7	8	9	10	11	12	13
Sep & Oct'09	30.5	48	16 & 17	230/30.5=7.541	1.885	57.500	21.00	1207.50	1785	30.51	577.50
Nov'09	30	48	18	211/30=7.033	1.758	52.750	21.00	1107.75	1652	31.32	544.25
Dec'09	31	48	19	281/31=9.065	2.266	70.250	21.00	1475.25	1974	28.10	498.75
Jan'10	31	48	20	233/31=7.516	1.879	58.250	21.00	1223.25	3108	53.36	1884.75
Feb'10	28	48	21	343/28=12.250	3.063	85.750	21.00	1800.75	3255	37.96	1454.25
Mar'10	31	48	22	366/31=11.806	2.952	91.500	21.00	1921.50	3360	36.72	1438.50
											6398.00

The department purchased milk @ ranging between Rs.30.51 to Rs.53.36 per litre as against the usual rate of Rs.21/- per litre. Further, detailed vouchers for the month of Jan'10, Feb'10 and Mar'10 were not made available to audit. Hence, the unit made excess payment of Rs.6398/- during the period from Sep'09 to Mar'10, which may be got regularized from the competent authority, i.e., the Director, Department of Women & Child Welfare under intimation to audit, under intimation to audit.

(c) **Number of juveniles not mentioned in bills** – Count of the number of juveniles with the authorized quantity of milk as per diet-scale was neither mentioned in the stock register nor in the bills, which is irregular.

(d) **Milk purchased from local/unauthorized vendor** – Milk is not purchased from Mother Dairy or DMS ; instead milk was purchased from local supplier M/s Pal Dairy & Sweets, Sant Nagar, Burari. Hence, quantity & quality not assured. Elucidate reasons for purchase from local supplier.

(e) **Bills not raised by vendor** – Payment for purchase of milk were not made on the vendors bill ; instead hand-made statement were prepared by the officials of this unit and payments were drawn on it, which is irregular. Reasons for non-obtaining of vendor's bills may be elucidated to audit.

5. **Irregular stock-entries of vegetables** – As per Schedule-II – Nutrition and Diet Scale (Rule-44) of the Juvenile Justice (Care and Protection of Children) Rules, 2007 [read with DJJ(CPC) Rules, 2009], following food items are specified as under :-

- | | | | |
|--------------------------|-------------|----------------------|-------------|
| (a) Onion | – 25 grams | (b) Ginger | – 05 grams |
| (c) Garlic | – 05 grams | (d) Vegetables-Leafy | – 100 grams |
| (e) Non-leafy vegetables | – 130 grams | | |

In this regard, it is observed that :-

- (i) Instead on stressing on the purchase of separate items as stipulated above, purchase of the sum total of all the above items, i.e., 265 grams per head per day were made with irregular weights.
- (ii) Furthermore, stock-entries/issues of the above items are also made as a single entity under the generic name – *Vegetables*.

Hence, transparency in the records of quantity purchased/issued is not present. Reasons for contravention to the stipulated nutritive value prescribed leading to adverse affect to the health of juveniles, needs to be explained.

6. **Irregularity in providing of Eggs** – As per item no.15 stipulated Schedule-II – Nutrition & Diet-scale (Rule 44), eggs were to be provided for four days ; but it is observed that :-

- (i) As per the *Weekly-Menu* w.e.f. 17.08.08 to 09.08.09, provisions of providing egg with the food-items were not there. Hence, it is construed that egg was not provided to juveniles as stipulated, which is irregular. Elucidate reasons.
- (ii) Further, as per the *Weekly-Menu* w.e.f. 09.08.09 to till-date, egg is being provided during all six days of the week (except Tuesday's) instead of the stipulated four days, which is irregular. Elucidate reasons.
- (iii) Bill relating to purchase of eggs not made available to audit. Elucidate reasons.
- (iv) Furthermore, neither the *stock-register* nor the *Calculation sheet of daily-diet issued from stores* shows any purchase/issue of eggs, which contradicts the facts that eggs are being provided is a part of juveniles as per the *Weekly-Menu* w.e.f. 09.08.09 to till-date. In the absence of which it is construed that eggs are not being provided to juveniles, at all. Clarify with proofs.

7. **Irregularities in usage/stock-entries of Masala** – As per Schedule-II – Nutrition and Diet Scale (Rule-44) of the Juvenile Justice (Care and Protection of Children) Rules, 2007, vegetable have been specified as under :-

- | | | | |
|------------------|------------|---------------------------|------------|
| (a) Turmeric | – 05 grams | (b) Coriander Seed Powder | – 05 grams |
| (c) Dry Chillies | – 05 grams | (d) Tamarind/Mango Powder | – 05 grams |

In this regard, it is observed that :-

- (i) Instead on stressing on the separate purchase/usage/stock-entries, purchase of the sum total of all the above items, i.e., 0.020 grams per head per day were made with irregular weights.
- (ii) Furthermore, stock-entries/issues of the above items are also made as a single entity under the generic name – *Masalas*.
- (iii) Stock-register & bills shown that only *Haldi* and *Mirch powder* were purchased but no purchase of the stipulated *Coriander-Seed* and *Tamarind /Mango-powder*, were made. Non-usage of these vital ingredients may reduce the taste of the food prepared for juveniles to much less than the desired level, which is irregular.

Hence, transparency in the records of quantity purchased/issued is not present. Reasons for contravention to the stipulated nutritive value prescribed needs to be explained.

8. **Non-providing of Curds or Butter-milk** – As per item no.14 stipulated Schedule-II – Nutrition & Diet-scale (Rule 44), 100 gms/ml of Curd or Butter-milk was to be provided per head per day ; but it is observed through *Weekly-Menu's* as *Calculation sheet of daily-diet issued from stores* that neither curd nor butter-milk were provided to juveniles, which is in contravention to the stipulated nutritive value prescribed and may have lead to adverse affect to the health of juveniles, which needs to be explained.

9. **Unspecified items in Menu** – Instead of elaborating items of foods to be provided, ambiguous/generic terms like Dal, Vegetable, Fruits, etc. have been specified in the *Weekly-Menu*, which is irregular. Whereas as per records dal's of all kinds like Moong-chilka, Arhar, Malka-red, Kabli-chana, Chana, Urad-dhuli, Rajma-chitra, Kala-chana, etc are being purchased. Similarly, vegetables of different kinds are being purchased. A definite items-wise menu would enable providing better and variety of food to the juveniles. It will also bring transparency and control in the issuance/usage records of stores, kitchen, etc. Hence, appropriate action may be taken for issuance of revised-menu, under intimation to audit.
10. **Unattested entries** – Dietary Stock Register, Kitchen Records and other related-records has never been signed by the HOO for its correctness and authenticity, which is irregular. Elucidate reasons for the same.
11. **No records of Extra-diet** – Detailed records specifying/confirming issuance/usage of extra-diet to sick-child or on national/festive occasions having approval of the competent authority were not made available to audit, which is irregular. Elucidate reasons.
12. **No records regarding checking of food quality/tasting** – Records confirming inspections/surprise-checks of quality-of-food and taste-of-food by officials of DWCW, senior-officials of DWCW, Juvenile Justice Board, Child Welfare Committees, NGOs, other child-welfare monitoring agencies were not made available to audit. Hence, it is construed that either the record is not being maintained at all or the production of the same has been purposely avoided, which is irregular. Elucidate reasons.
13. **No records pertaining to testing of raw/cooked-items** – Document regarding any authorized food laboratory for testing of random samples of raw/cooked-items taken from the institution/home kitchen for ensuring the quality of raw materials used-in-the-preparation-of-diets / served-to-the-juveniles to be confirming to the standards laid down under the Prevention of Food Adulteration Act & Rules 1954 and as modified from time-to-time – were not produced to audit.
14. **Non-purchase of stores/ration commodities from FPS** – Many of the store-items/ration-commodities required in the hospital kitchen are also being distributed through the Fair Price Shops (FPS) of the Food & Supplies Department, GNCTD at subsidized rates. Whereas from the records of this institution/home, it was noticed that all such items were purchased from M/s Kendriya Bhandar, at much higher rates. The difference of FPS rates and the Kendriya Bhandar rates may reduce the expenditure of State-exchequer. Reasons for not purchasing stores/ration-commodities from Food & Supplies Department, GNCTD after obtaining necessary permits/ration cards from them may be elucidated to audit.

Elucidate reasons for the aforesaid irregularities and corrective action may taken, **after due verifications**, under intimation to audit.

PARA – 4 : Irregularities in Electricity charges paid

(Audit Period 05.12.06-2010--- Reference Audit Memo no.03 dated 08.04.10)

During test-check of Electricity charges records, following irregularities were noticed :-

- 1. Payment of Surcharges** – It was noticed that '*Late Payment Surcharge (LPSC)*' have been paid in the following bills without obtaining specific sanction of competent authority :-

S. No	GAR-29 details		Details shown in the NDPL Bill					LPSC included in the Arrear Amount at Col-8	
	Bill No	Bill Amt	NDPL Bill No.	Bill Date	Bill Amt	Current Demand	Arrear Amount		Total Charges
1	2	3	4	5	6	7	8	9	10
1	28	26570	0809107965	02.09.08	26570	12262.12	14311.04	26570	304.15
2	34	11870	0810439534	02.10.08	11870	11473.11	397.20	11870	397.20
3	43	20550	0810749826	31.10.08	20550	8509.46	12042.41	20551.87	569.30
4	60	15740	0902795292	02.02.09	15740	15672.08	75.09	15747.17	68.79
5	04	9040	0905187563	02.05.09	9040	8914.68	127.26	9041.94	118.04
6	08	9150	0906681770	01.06.09	9150	9017.24	135.80	9153.04	135.80
7	26	13360	0910612892	01.10.09	13360	13255.22	112.83	13368.05	112.83
								G-Total=	1706.11

The above details are illustrative only and not exhaustive. Hence, the aforesaid surcharge payment of Rs.1706.11 may be got regularized from the competent authority (HoD) or recovery of Rs.1706.11 may be made from the defaulting officials, **after due verification**, under intimation to audit.

- 2. Huge electricity bill paid** – CB/73/OE dated NIL for Rs.46970/- (NDPL Bill no. 1003138612 dated 09.03.10 for Rs.46970/- for the month of Feb'09) – A distinct remark was notice to have been mentioned on the bill as '*Meter faulty with Meter change*'. Further, as compared to the previous month (Jan'09) electricity bill of Rs.17620/-, the payment in question of Rs.46970/- appears to be on a higher-side. Action-taken by the unit in – (a) rectifying the faulty meter-problem ; and (b) adjustment of payments-made on actual basis needs to be shown to audit.
- 3. Two sets of meter reading shown** – In the some bills, two sets of meter reading have been shown with meter numbers as – (a) KWh–03111032 and (b) KVAh–03111032 – alongwith its separate previous & current readings ; whereas in other bills only one meter reading of meter number KWh–03111032 have been shown. Clarify.
- 4. Improper Electricity Charges Register** – Apparently, Electricity Register is being maintained for formality-sake to fulfil recording of S.No./Page No. in the certificate recorded on the body of GAR-29 bill because :-
 - (a) Vital details like NDPL Bill-no., Bill-date, Bill-amount ; Previous & Current meter readings ; Consumption-details ; Item-wise charges, Payment-cheque no., date & amount ; acknowledgment/submission receipt no. & date ; etc. are not being recorded in the Electricity Register, which is irregular. Hence, proper register as per information given above be maintained.
 - (b) None of the entries in the register are being signed either by the HOO/DDO for correctness and authenticity, which is irregular.
- 5. Non-production of records** – Bills and Electricity-Charges-Register prior to May'08 not made available to audit, which is irregular. Elucidate reasons.

PARA – 5 : Non-production of records (NPR)

(Audit Period 05.12.06-2010--- Reference Audit Memo no.12 dated 13.04.10 and Audit Memo no.02 dated 05.04.10)

The following records were not made available to audit for scrutiny, despite of repeated requests and sufficient time have since elapsed since then :-

1. The audit was due to be conducted from the inception of the unit, i.e., from 05.12.06 ; but none of the records prior to 26.06.08 were produced to audit as it was stated to have been seized by the Directorate of Anti-Corruption, GNCTD. However, no related orders/ testimonies in support of the above seizure were made available to audit.
2. Master register of staff
3. Master Register of files containing details of the files opened for use
4. GAR-6 (T.R.5) Receipt Books and its stock register
5. Property Register.
6. T.A.Register alongwith Movement Register & Peon books
7. Supervision register
8. Meeting book
9. Inquiry report file
10. Individual case file with *Individual Care Plan*
11. Children's Suggestion Book
12. Visitor's book
13. Personal belongings register – records of money or any valuables found with the juvenile
14. Minutes register of management committee
15. Minutes register of Children's Committees
16. Fire safety file/certificate
17. Budget, Expenditure & Reconciliation figures for 2007-08 (05.12.07 to 31.03.08).
18. Expenditure Control Register

Non-production of the aforesaid records shows that **either the record is not being maintained at all or the production of the same has been purposely avoided.** Non-production of records is a serious matter and therefore if any irregularities/discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned HoD. However, in case the record exists, the same may please be traced and shown to next audit for scrutiny.

(RAMA NAND)
Inspecting Audit Officer
Audit Party no.1

PART – III : TEST AUDIT NOTE (TAN)

(TAN) PARA – 1 : Bill Register (GAR-9)

(Audit Period 05.12.06-2010--- Reference Audit Memo no.04 dated 08.04.10)

During test-check of bill register, following irregularities were noticed :-

1. **Incorrect format** – Bill Register is not maintained in the prescribed format of GAR-9, which is highly irregular.
2. **Unattested entries** – Every bill required to be submitted to PAO is required to be entered in Bill Register with a running number and its attestation to be made by DDO. But it was noticed that Register is not signed by the DDO with is in violation of R&P Rules. As such, no authenticity of entries. Hence, proper record be maintained and shown to audit.
3. **Bill not mentioned** – Bill-date have not been mentioned against any of the bills.
4. **Incomplete entries** – Entries not completed in the Bill-Register. No cheque receipt entries against the following bills have been recorded nor were the same cancelled :-

S.No	Bill No	Bill amt	S.No	Bill No	Bill amt
1	CB-78	3,360	8	CB-86	19,128
2	CB-80	1,125	9	CB-87	22,400
3	CB-81	8,750	10	CB-88	2,01,549
4	CB-82	2,65,096	11	CB-89	1,94,371
5	CB-83	2,65,096	12	CB-90	12,667
6	CB-84	2,091	13	CB-91	1,76,488
7	CB-85	10,485			

5. **Month-end Summary not prepared** – Closing certificate, at the end of the month – indicating the number of *bills presented* to the PAO during the month, *bills against which cheques received* and the *bills pending* with the PAO, **not** recorded in the register for any month, which is irregular. An abstract on the following lines was to be prepared :-
 - (a) Opening balance of bills, as on 01-MM-YY - xxx
 - (b) Bills received during the month - xxx
 - (c) Total bills, as on 31-MM-YY - xxx
 - (d) Bills passed by PAO during the month - xxx
 - (e) Balance bills at the close of month - xxx
6. **No year closing certificate** – Year-closing certificate culminating the financial years has **not** been recorded in the Bill Register, which is irregular. Further, blank pages were also found left without assigning any reasons, which is irregular.
7. **No page counting** – Page counting certificate not recorded, which is irregular.

Necessary compliance of above irregularities may be shown to audit.

(TAN) PARA – 2 : Stock Registers (General item)

(Audit Period 05.12.06-2010--- Reference Audit Memo no.08 dated 12.04.10)

During test-check of Stock Registers of item purchased for juveniles/ items used in the office, following irregularities were noticed :-

1. **Stock entries not certified** – Contrary to Rule 187(3) of GFR 2005, the officer-in-charge of stores have not certified the details of the materials actually received, which is irregular.
2. **Physical verification of stock not done** – Contrary to Rule 192 of GFR 2005, no yearly physical verification of stock has been undertaken during the audit period. Hence, needful may be done now and shown to audit.
3. **The same item issued Twice** – As per Consumable Stock Register only one colgate was issued to juveniles but entry made for the same item twice on 27.01.09 reason for the same may be elucidate to audit.

4. **Unattested carry forward of balances** – The closing balances of the previous stock registers, transferred to the newly-opened stock registers, have not been authenticated by the competent authority for its correctness. Thus authenticity of such stock transferred could not be verified. The same may be done now, under intimation to audit.
5. **Cutting not attested** – It was also observed there are so many cutting made in the column for issuance of item in the stock register but the same were not attested by the competent authority. Cutting in records without proper attestation tantamounts to manipulation in records and may lead to theft of stores. Reason for the same may be elucidate to audit.
6. **In correct balance** – On 24.01.09, the balance of Item Dabur Amla Oil was shown 09 and issued 04. After issuance of 04 pcs. balance was shown 04 instead of 05 which is incorrect the same may be corrected now..
7. **Incomplete entries** – After 10.02.09 no entry was made in the stock register. Non-maintenance of proper stock register is a serious financial irregularity. Reasons for not following the mandatory rules be explained to audit.
8. **Undated signatures** – Signatures recorded in the register were found to be undated, without the name and designation of the concerned official. Such practice is irregular. Necessary corrective steps may be taken in this regard and shown to audit.
9. **Non-obtaining of recipient's signatures** – Signatures against receipt of the items by the recipient's have also not been obtained in the prescribed columns of the stock register, which is irregular.
10. **Non-production of records** – Consumable and Non-consumable Stock Register prior to June 2008 were not made available to audit.

(TAN) PARA – 3 : Irregularities in maintenance of registers

(Audit Period 05.12.06-2010--- Reference Audit Memo no.09 dated 12.04.10)

During the test check of registers the following irregularities was noticed:-

1. **Attendance Register** - It was noticed that the leave applications of the following officials were not forwarded to the department where from they are receiving their salary. Leave applications of the following officials may be forwarded with the remarks for deduction of transport allowance during the period of absence for complete calendar month and shown to audit.

S. No	Name and designation	Type of leave	Period	No. of days
1	Sh.Ramesh Joshi, Peon	Not mentioned	10.11,12,16 to 20.26,27.12.08 03.01.09 to 16.01.09 22.04.09 to 31.04.09 16.06.09 to 20.06.09	07 14 09 05
2	Sh.Yeshu Ratnam, Peon	E.L.	17.12.09 to 31.12.09 19.01.10 to 25.01.10	15 07
3	Sh. B.D. Sharma, Peon	Not mentioned	03.07.08 to 31.07.08 10.02.10 to 25.02.10	29 16
4	Sh, Surender Man Kitchen Attendant	Not mentioned	01.07.08 to 12.07.08 17.09.08 to 30.09.08 01.11.08 to 30.11.08 01.12.08 to 31.12.08 18.01.10 to 31.01.10 17.03.10 to 31.03.10	12 14 30 31 14 15
5	Sh. Shive Parsad Craft Instructor.	Not mentioned	01.01.10 to 31.01.10 01.02.10 to 28.02.10 01.03.10 to 18.03.10	31 28 18
6	Sh. Prem pal, Cook	C.H.	01.01.10 to 13.01.10	13
7	Sh. Lekh Raj, Cook	Not mentioned	01.08.08 to 21.08.08	21

2. **Master Register of juveniles** – Entries made in the register found unattested by the HoO. Same may be done now and shown to audit.

3. **Dispatch Register**- In the dispatch register (at page no.8), S.No.120 and 121 were left blank. Further, S.No.122, 152 and 272 were found missing. Reason may be explained to audit.
4. **Office-order Register**- Chronological number and date were not recorded in the office-orders issued in the order register. Page counting certificate also not recorded. The same may also be done and shown to audit.
5. **Handing-over/Taking-over Register** –
 - (a) Records pertaining to the month of 26.06.08 to 10.10.08 not produced to audit.
 - (b) Entries in the handing-over/taking-over register not attested by HoO.
 - (c) Page counting certificate not recorded.
 - (d) Register in extremely-torn and shabby condition.

(TAN) PARA – 4 : Cash Security / Fidelity Bond of Cashier & Store-keeper

(Audit Period 05.12.06-2010--- Reference Audit Memo no.01 dated 05.04.10)

As per Rule 275 of GFR, 2005 – every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of **cash** or **stores** shall be required to furnish security.

Further, as per Rule 275(3) of GFR, 2005 – in cases where the said security is furnished in the form of cash, the security bond should be executed in FORM GFR-30 and, in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM GFR-31.

Whereas, it was ascertained from the office that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the Cashier as well as Store-keeper, which is irregular and in gross violation with the General Financial Rules.

Reasons for non-adherence to the aforesaid rules may be elucidated to audit and necessary corrective steps may be taken now and shown to audit.

(TAN) PARA – 5 : Unauthorized payment for various items

(Audit Period 05.12.06-2010--- Reference Audit Memo no.07 dated 12.04.10)

1. **Unauthorized expenditure** - The unit has two cooks for cooking of food for the juveniles. Only 8-10 juveniles were lodged in the Safety Home during the audit period. During test check of paid vouchers, it was observed that an amount of Rs.360/- was paid to Sh.Mahender Singh, Care-taker on account of purchase of food during July'08 to Sep-08 for the juveniles going to appear in the court. (Ref.CB/54/08 for Rs.9167/- sub-voucher no.470). Non-cooking of food for juveniles by the cooks is de-relaxation of duties. Hence necessary recovery of Rs.360/- be made from the official responsible for non-cooking of food for the juveniles and compliance be shown to audit.
2. **Irregular medicine bills** – Medicine for juveniles were being purchased from the local market against hand receipts which is highly irregular as medicines must be purchased from the registered chemist shop only (Ref Bill no. CB/54/08 sub-voucher no.457). Unit must purchase medicines from authorized shop only.
3. **Improper grocery bills** – Grocery item were being purchased from the local market and claim were being admitted on simple receipts on plain paper (Ref. sub-voucher no.476, 477, 478). Proper bill from the shop keeper must be obtained before admitting the claim.

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Inspecting Audit Officer
Audit Party no.1

Annexure-1 / Para-3(1a)

Edible-oil – Cost and percentage of excess consumption of edible-oil

S. No	Date/ Period as mentioned in Bill & Stock Register	Days	No. of juveniles – during the period	Qty consumed - @ 0.040 x Col-3x4 (gms)	Prescribed qty - @ 0.025 x Col-3x4 (gms)	Thus, excess consumed (gms)	Since the purchase-rate of per litre of oil was not recorded specifically, the cost price was derived from the available information in the stock registers as per details given below					% of excess usage	
							Stock Reg'tr Pg No	Date of purchase	Quantity purchased	Total payment	Rate per litre – Col-11÷10		Cost of excess – Col-7x12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	26-30 Jun'08	5	9	1.800	1.125	0.675	5	10.07.08	12.000	948.00	79.00	53.33	37.50%
2	01-02 Jul'08	2	8	0.640	0.400	0.240	5	10.07.08	12.000	948.00	79.00	18.96	37.50%
3	03-05 Jul'08	3	9	1.080	0.675	0.405	5	10.07.08	12.000	948.00	79.00	32.00	37.50%
4	06-07 Jul'08	2	8	0.640	0.400	0.240	5	10.07.08	12.000	948.00	79.00	18.96	37.50%
5	08-10 Jul'08	3	9	1.080	0.675	0.405	5	10.07.08	12.000	948.00	79.00	32.00	37.50%
6	11-17 Jul'08	7	11	3.080	1.925	1.155	5	10.07.08	12.000	948.00	79.00	91.25	37.50%
7	18-24 Jul'08	7	10	2.800	1.750	1.050	5	10.07.08	12.000	948.00	79.00	82.95	37.50%
8	25 Jul'08	1	9	0.360	0.225	0.135	5	25.07.08	15.000	1147.50	76.50	10.33	37.50%
9	26-01 Aug'08	7	10	2.800	1.750	1.050	5	25.07.08	15.000	1147.50	76.50	80.33	37.50%
10	02-10 Aug'08	9	9	3.240	2.025	1.215	5	25.07.08	15.000	1147.50	76.50	92.95	37.50%
11	11 Aug'08	1	10	0.400	0.250	0.150	5	25.07.08	15.000	1147.50	76.50	11.48	37.50%
12	12-18 Aug'08	7	11	3.080	1.925	1.155	5	25.07.08	15.000	1147.50	76.50	88.36	37.50%
13	19 Aug'08	1	12	0.480	0.300	0.180	5	25.07.08	15.000	1147.50	76.50	13.77	37.50%
14	20-21 Aug'08	2	13	1.040	0.650	0.390	5	25.07.08	15.000	1147.50	76.50	29.84	37.50%
15	23-08 Sep'08	18	13	9.360	5.850	3.510	5	22.08.08	4.550	351.00	77.14	270.77	37.50%
16	09-10 Sep'08	2	13	1.040	0.650	0.390	6	09.09.08	10.000	697.20	69.72	27.19	37.50%
17	11-14 Sep'08	4	12	1.920	1.200	0.720	6	09.09.08	10.000	697.20	69.72	50.20	37.50%
18	15-17 Sep'08	3	13	1.560	0.975	0.585	6	09.09.08	10.000	697.20	69.72	40.79	37.50%
19	18-23 Sep'08	6	12	2.880	1.800	1.080	6	09.09.08	10.000	697.20	69.72	75.30	37.50%
20	24-25 Sep'08	2	13	1.040	0.650	0.390	6	09.09.08	10.000	697.20	69.72	27.19	37.50%
21	26-30 Sep'08	5	13	2.600	1.625	0.975	6	26.09.08	17.000	1127.95	66.35	64.69	37.50%
22	01-Oct'08	1	12	0.480	0.300	0.180	6	26.09.08	17.000	1127.95	66.35	11.94	37.50%
23	02-05 Oct'08	4	13	2.080	1.300	0.780	6	26.09.08	17.000	1127.95	66.35	51.75	37.50%
24	06-11 Oct'08	6	14	3.360	2.100	1.260	6	26.09.08	17.000	1127.95	66.35	83.60	37.50%
25	12-21 Oct'08	10	13	5.200	3.250	1.950	6	26.09.08	17.000	1127.95	66.35	129.38	37.50%
26	22 Oct'08	1	14	0.560	0.350	0.210	6	26.09.08	17.000	1127.95	66.35	13.93	37.50%
27	23 Oct'08	1	12	0.480	0.300	0.180	6	26.09.08	17.000	1127.95	66.35	11.94	37.50%
28	24-29 Oct'08	6	13	3.120	1.950	1.170	6	26.09.08	17.000	1127.95	66.35	77.63	37.50%
29	30-03 Nov'08	5	13	2.600	1.625	0.975	65	30.10.08	20.000	1754.00	87.70	85.51	37.50%
30	4-Nov-08	1	14	0.560	0.350	0.210	65	30.10.08	20.000	1754.00	87.70	18.42	37.50%
31	05-06 Nov'08	2	12	0.960	0.600	0.360	65	30.10.08	20.000	1754.00	87.70	31.57	37.50%
32	07-11 Nov'08	5	13	2.600	1.625	0.975	65	30.10.08	20.000	1754.00	87.70	85.51	37.50%
33	12 Nov'08	1	12	0.480	0.300	0.180	65	30.10.08	20.000	1754.00	87.70	15.79	37.50%
34	13-16 Nov'08	4	11	1.760	1.100	0.660	65	30.10.08	20.000	1754.00	87.70	57.88	37.50%
35	17-03 Dec'08	17	10	6.800	4.250	2.550	65	30.10.08	20.000	1754.00	87.70	223.64	37.50%
36	04-05 Dec'08	2	9	0.720	0.450	0.270	65	30.10.08	20.000	1754.00	87.70	23.68	37.50%
37	06-09 Dec'08	4	10	1.600	1.000	0.600	65	30.10.08	20.000	1754.00	87.70	52.62	37.50%
38	10-16 Dec'08	7	9	2.520	1.575	0.945	65	30.10.08	20.000	1754.00	87.70	82.88	37.50%
39	17-18 Dec'08	2	9	0.720	0.450	0.270	65	17.12.08	20.000	1250.00	62.50	16.88	37.50%
40	19-31 Dec'08	13	10	5.200	3.250	1.950	65	17.12.08	20.000	1250.00	62.50	121.88	37.50%
41	01-04 Jan'09	4	9	1.440	0.900	0.540	65	17.12.08	20.000	1250.00	62.50	33.75	37.50%
42	05 Jan'09	1	8	0.320	0.200	0.120	65	17.12.08	20.000	1250.00	62.50	7.50	37.50%
43	06-07 Jan'09	2	9	0.720	0.450	0.270	65	17.12.08	20.000	1250.00	62.50	16.88	37.50%
44	08-09 Jan'09	2	12	0.960	0.600	0.360	65	17.12.08	20.000	1250.00	62.50	22.50	37.50%
45	10-13 Jan'09	4	11	1.760	1.100	0.660	65	17.12.08	20.000	1250.00	62.50	41.25	37.50%
46	14-21 Jan'09	8	12	3.840	2.400	1.440	65	17.12.08	20.000	1250.00	62.50	90.00	37.50%
47	22 Jan'09	1	13	0.520	0.325	0.195	65	17.12.08	20.000	1250.00	62.50	12.19	37.50%

S. No	Date/ Period as mentioned in Bill & Stock Register	Days	No. of juveniles - during the period	Qty consumed - @ 0.040 xCol-3x4 (gms)	Prescribed qty - @ 0.025 xCol-3x4 (gms)	Thus, excess consumed (gms)	Since the purchase-rate of per litre of oil was not recorded specifically, the cost price was derived from the available information in the stock registers as per details given below						% of excess usage
							Stock Reg'tr Pg No	Date of purchase	Quantity purchased	Total payment	Rate per litre - Col-11÷10	Cost of excess - Col-7x12	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
48	23-24 Jan'09	2	13	1.040	0.650	0.390	66	23.01.09	20.000	1144.40	57.22	22.32	37.50%
49	25-31 Jan'09	7	12	3.360	2.100	1.260	66	23.01.09	20.000	1144.40	57.22	72.10	37.50%
50	01-19 Feb'09	19	11	8.360	5.225	3.135	66	23.01.09	20.000	1144.40	57.22	179.38	37.50%
51	20-06 Mar'09	15	12	7.200	4.500	2.700	66	23.01.09	20.000	1144.40	57.22	154.49	37.50%
52	07-08 Mar'09	2	13	1.040	0.650	0.390	66	23.01.09	20.000	1144.40	57.22	22.32	37.50%
53	09-10 Mar'09	2	11	0.880	0.550	0.330	66	23.01.09	20.000	1144.40	57.22	18.88	37.50%
54	11-12 Mar'09	2	10	0.800	0.500	0.300	66	23.01.09	20.000	1144.40	57.22	17.17	37.50%
55	13-14 Mar'09	2	12	0.960	0.600	0.360	66	23.01.09	20.000	1144.40	57.22	20.60	37.50%
56	15-16 Mar'09	2	13	1.040	0.650	0.390	66	23.01.09	20.000	1144.40	57.22	22.32	37.50%
57	17-18 Mar'09	2	13	1.040	0.650	0.390	66	17.03.09	20.000	1520.00	76.00	29.64	37.50%
58	19 Mar'09	1	11	0.440	0.275	0.165	66	17.03.09	20.000	1520.00	76.00	12.54	37.50%
59	20-24 Mar'09	5	10	2.000	1.250	0.750	66	17.03.09	20.000	1520.00	76.00	57.00	37.50%
60	25-26 Mar'09	2	9	0.720	0.450	0.270	66	17.03.09	20.000	1520.00	76.00	20.52	37.50%
61	27-28 Mar'09	2	10	0.800	0.500	0.300	66	17.03.09	20.000	1520.00	76.00	22.80	37.50%
62	29 Mar'09	1	8	0.320	0.200	0.120	66	17.03.09	20.000	1520.00	76.00	9.12	37.50%
63	30 Mar'09	1	7	0.280	0.175	0.105	66	17.03.09	20.000	1520.00	76.00	7.98	37.50%
64	31-03 Apr'09	4	8	1.280	0.800	0.480	66	17.03.09	20.000	1520.00	76.00	36.48	37.50%
65	04-08 Apr'09	5	9	1.800	1.125	0.675	66	17.03.09	20.000	1520.00	76.00	51.30	37.50%
66	09-21 Apr'09	13	8	4.160	2.600	1.560	66	17.03.09	20.000	1520.00	76.00	118.56	37.50%
67	22-28 Apr'09	7	7	1.960	1.225	0.735	66	17.03.09	20.000	1520.00	76.00	55.86	37.50%
68	29-01 May'09	3	8	0.960	0.600	0.360	66	17.03.09	20.000	1520.00	76.00	27.36	37.50%
69	02-09 May'09	8	9	2.880	1.800	1.080	66	17.03.09	20.000	1520.00	76.00	82.08	37.50%
70	10-13 May'09	4	8	1.280	0.800	0.480	66	17.03.09	20.000	1520.00	76.00	36.48	37.50%
71	14 May'09	1	6	0.240	0.150	0.090	66	17.03.09	20.000	1520.00	76.00	6.84	37.50%
72	15 May'09	1	2	0.080	0.050	0.030	66	17.03.09	20.000	1520.00	76.00	2.28	37.50%
73	16-20 May'09	5	1	0.200	0.125	0.075	66	17.03.09	20.000	1520.00	76.00	5.70	37.50%
74	21-04 Jun'09	15	2	1.200	0.750	0.450	66	17.03.09	20.000	1520.00	76.00	34.20	37.50%
75	05-30 Jun'09	26	1	1.040	0.650	0.390	66	17.03.09	20.000	1520.00	76.00	29.64	37.50%
76	01-31-Jul'09	31	1	1.240	0.775	0.465	66	17.03.09	20.000	1520.00	76.00	35.34	37.50%
77	01-28 Aug'09	28	1	1.120	0.700	0.420	66	17.03.09	20.000	1520.00	76.00	31.92	37.50%
78	29-18 Sep'09	21	2	1.680	1.050	0.630	66	17.03.09	20.000	1520.00	76.00	47.88	37.50%
79	19-23 Sep'09	5	3	0.600	0.375	0.225	66	17.03.09	20.000	1520.00	76.00	17.10	37.50%
80	24 Sep'09	1	4	0.160	0.100	0.060	66	17.03.09	20.000	1520.00	76.00	4.56	37.50%
	Total cases=	456		146.440	91.525	54.915					G-Tot=	3945.83	
											Say=	3946.00	

Annexure-2 / Para-3(1b)

Tea – Expenditure on purchase of Tea (prior to 24.09.09)

S. No	Year	Stock Reg'tr Pg No	Agency Name	Agency Bill No	Agency Bill date	Qty	Cost price
1	2	3	4	5	6	7	8
1	2008-09	46	Kendriya Bhandar	3802000020	15.07.08	0.250	45.90
2	2008-09	46	Kendriya Bhandar	65767	25.07.08	1.000	190.00
3	2008-09	46	Kendriya Bhandar	3802000023	22.08.08	3.000	519.01
4	2008-09	47	Kendriya Bhandar	38020034	09.09.08	3.000	555.02
5	2008-09	47	Kendriya Bhandar	3802163	26.09.08	1.000	192.31
6	2008-09	47	Kendriya Bhandar	3802/58	30.10.08	1.000	192.31
7	2008-09	49	Kendriya Bhandar	464	17.03.09	2.000	464.00
8	2008-09	49	Kendriya Bhandar	464	28.03.09	2.000	464.00
					G-Total=	13.250	2622.55
						i.e, Say=	2623.00

Annexure-3 / Para-3(1c)

Chana (Black) – Expenditure on purchase of Chana (Black)

S. No	Year	Stock Reg'tr Pg No	Agency Name	Agency Bill No	Agency Bill date	Qty	Cost price
1	2	3	4	5	6	7	8
1	2008-09	13	Kendriya Bhandar	65761	10.07.08	3.000	97.50
2	2008-09	13	Kendriya Bhandar	65767	25.07.08	10.000	365.00
3	2008-09	63	Kendriya Bhandar	3802/163	26.09.08	15.000	945.00
4	2008-09	63	Kendriya Bhandar	3802/58	30.10.08	10.000	340.00
5	2008-09	63	Kendriya Bhandar	3802/70	17.12.08	10.000	295.00
6	2008-09	64	Kendriya Bhandar	3802/0093	23.01.09	10.000	295.00
7	2008-09	64	Kendriya Bhandar	000032	17.03.09	15.000	495.00
8	2008-09	85	Kendriya Bhandar	0002	28.03.09	15.000	435.00
9	2009-10	44	Kendriya Bhandar	008648	11.09.09	5.000	197.00
10	2009-10	45	Kendriya Bhandar	00267	06.11.09	8.000	308.00
11	2009-10	45	Kendriya Bhandar	0027	23.11.09	8.000	308.00
12	2009-10	45	Kendriya Bhandar	0042	18.12.09	8.000	248.00
					G-Total=	117.000	4328.50
						i.e, Say=	4329.00

Annexure-4 / Para-3(1d)

Chana (Bhuna) – Expenditure on purchase of Chana (Bhuna)

S. No	Year	Stock Reg'tr Pg No	Agency Name	Agency Bill No	Agency Bill date	Qty	Cost price
1	2	3	4	5	6	7	8
1	2008-09	14	Kendriya Bhandar	3802000093	21.06.06	1.700	126.02
2	2008-09	14	Kendriya Bhandar	65767	25.07.08	10.000	900.00
3	2008-09	14	Kendriya Bhandar	3802000023	22.08.08	3.000	259.65
4	2008-09	15	Kendriya Bhandar	3802000077	16.09.08	6.000	420.26
5	2008-09	15	Kendriya Bhandar	3802/163	26.09.08	10.000	865.50
6	2008-09	15	Kendriya Bhandar	3802/0058	30.10.08	10.000	865.50
7	2008-09	73	Kendriya Bhandar	3802/0070	17.12.08	10.000	865.00
8	2008-09	73	Kendriya Bhandar	3802/0093	23.01.09	15.000	1033.25
9	2009-10	11	Kendriya Bhandar	???	15.10.09	4.000	320.00
10	2009-10	11	Kendriya Bhandar	???	16.11.09	0.600	54.00
11	2009-10	11	Kendriya Bhandar	27	23.11.09	10.000	836.00
12	2009-10	11	Kendriya Bhandar	042	18.12.09	10.000	820.00
13	2009-10	11	Kendriya Bhandar	0760	03.02.10	9.600	858.00
14	2009-10	12	Kendriya Bhandar	768	26.02.10	5.000	450.00
					G-Total=	104.900	8673.18
						i.e, Say=	8673.00

Annexure-5 / Para-3(1e)

**Milk – Expenditure on purchase of excess/non-prescribed quantity of Milk –
as stipulated in diet-scale**

S. No	Date/ Period as mentioned in Bill & Stock Register	Days	No. of juve- niles - during the period	Qty con- sumed - @ 0.250 xCol- 3x4 (gms)	Presc- ribed qty - @ 0.150 xCol- 3x4 (gms)	Thus, excess con- sumed (gms)	Since the purchase-rate of per litre of Milk was not recorded specifically, the cost price was derived from the available information in the stock-register as per details given below					% of excess usage	
							Stock Reg'tr Pg No	Date of purchase	Quantity purchased	Total payment	Rate per litre – Col- 11÷10		Cost of excess – Col-7x12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	26-30 Jun'08	5	9	11.250	6.750	4.500	22	01-30 Jun'08	60.500	1210.00	20.00	90.00	40.00%
2	01-02 Jul'08	2	8	4.000	2.400	1.600	22	01-31 Jul'08	72.000	1420.00	19.72	31.56	40.00%
3	03-05 Jul'08	3	9	6.750	4.050	2.700	22	01-31 Jul'08	72.000	1420.00	19.72	53.25	40.00%
4	06-07 Jul'08	2	8	4.000	2.400	1.600	22	01-31 Jul'08	72.000	1420.00	19.72	31.56	40.00%
5	08-10 Jul'08	3	9	6.750	4.050	2.700	22	01-31 Jul'08	72.000	1420.00	19.72	53.25	40.00%
6	11-17 Jul'08	7	11	19.250	11.550	7.700	22	01-31 Jul'08	72.000	1420.00	19.72	151.86	40.00%
7	18-24 Jul'08	7	10	17.500	10.500	7.000	22	01-31 Jul'08	72.000	1420.00	19.72	138.06	40.00%
8	25 Jul'08	1	9	2.250	1.350	0.900	22	01-31 Jul'08	72.000	1420.00	19.72	17.75	40.00%
9	26-31 Jul'08	6	10	15.000	9.000	6.000	22	01-31 Jul'08	72.000	1420.00	19.72	118.33	40.00%
10	01 Aug'08	1	10	2.500	1.500	1.000	22	01-31 Aug'08	92.500	1850.00	20.00	20.00	40.00%
11	02-10 Aug'08	9	9	20.250	12.150	8.100	22	01-31 Aug'08	92.500	1850.00	20.00	162.00	40.00%
12	11 Aug'08	1	10	2.500	1.500	1.000	22	01-31 Aug'08	92.500	1850.00	20.00	20.00	40.00%
13	12-18 Aug'08	7	11	19.250	11.550	7.700	22	01-31 Aug'08	92.500	1850.00	20.00	154.00	40.00%
14	19 Aug'08	1	12	3.000	1.800	1.200	22	01-31 Aug'08	92.500	1850.00	20.00	24.00	40.00%
15	20-31 Aug'08	12	13	39.000	23.400	15.600	22	01-31 Aug'08	92.500	1850.00	20.00	312.00	40.00%
16	01-10 Sep'08	10	13	32.500	19.500	13.000	22	01-30 Sep'08	98.000	2156.00	22.00	286.00	40.00%
17	11-14 Sep'08	4	12	12.000	7.200	4.800	22	01-30 Sep'08	98.000	2156.00	22.00	105.60	40.00%
18	15-17 Sep'08	3	13	9.750	5.850	3.900	22	01-30 Sep'08	98.000	2156.00	22.00	85.80	40.00%
19	18-23 Sep'08	6	12	18.000	10.800	7.200	22	01-30 Sep'08	98.000	2156.00	22.00	158.40	40.00%
20	24-25 Sep'08	2	13	6.500	3.900	2.600	22	01-30 Sep'08	98.000	2156.00	22.00	57.20	40.00%
21	26-30 Sep'08	5	13	16.250	9.750	6.500	22	01-30 Sep'08	98.000	2156.00	22.00	143.00	40.00%
22	01-Oct'08	1	12	3.000	1.800	1.200	22	01-31 Oct'08	95.000	1995.00	21.00	25.20	40.00%
23	02-05 Oct'08	4	13	13.000	7.800	5.200	22	01-31 Oct'08	95.000	1995.00	21.00	109.20	40.00%
24	06-11 Oct'08	6	14	21.000	12.600	8.400	22	01-31 Oct'08	95.000	1995.00	21.00	176.40	40.00%
25	12-21 Oct'08	10	13	32.500	19.500	13.000	22	01-31 Oct'08	95.000	1995.00	21.00	273.00	40.00%
26	22 Oct'08	1	14	3.500	2.100	1.400	22	01-31 Oct'08	95.000	1995.00	21.00	29.40	40.00%
27	23 Oct'08	1	12	3.000	1.800	1.200	22	01-31 Oct'08	95.000	1995.00	21.00	25.20	40.00%
28	24-31 Oct'08	8	13	26.000	15.600	10.400	22	01-31 Oct'08	95.000	1995.00	21.00	218.40	40.00%
29	01-03 Nov'08	3	13	9.750	5.850	3.900	22	01-30 Nov'08	83.500	1753.50	21.00	81.90	40.00%
30	4-Nov-08	1	14	3.500	2.100	1.400	22	01-30 Nov'08	83.500	1753.50	21.00	29.40	40.00%
31	05-06 Nov'08	2	12	6.000	3.600	2.400	22	01-30 Nov'08	83.500	1753.50	21.00	50.40	40.00%
32	07-11 Nov'08	5	13	16.250	9.750	6.500	22	01-30 Nov'08	83.500	1753.50	21.00	136.50	40.00%
33	12 Nov'08	1	12	3.000	1.800	1.200	22	01-30 Nov'08	83.500	1753.50	21.00	25.20	40.00%
34	13-16 Nov'08	4	11	11.000	6.600	4.400	22	01-30 Nov'08	83.500	1753.50	21.00	92.40	40.00%
35	17-30 Nov'08	14	10	35.000	21.000	14.000	22	01-30 Nov'08	83.500	1753.50	21.00	294.00	40.00%
36	01-03 Dec'08	3	10	7.500	4.500	3.000	22	01-31 Dec'08	74.000	1554.00	21.00	63.00	40.00%
37	04-05 Dec'08	2	9	4.500	2.700	1.800	22	01-31 Dec'08	74.000	1554.00	21.00	37.80	40.00%
38	06-09 Dec'08	4	10	10.000	6.000	4.000	22	01-31 Dec'08	74.000	1554.00	21.00	84.00	40.00%
39	10-16 Dec'08	7	9	15.750	9.450	6.300	22	01-31 Dec'08	74.000	1554.00	21.00	132.30	40.00%
40	17-18 Dec'08	2	9	4.500	2.700	1.800	22	01-31 Dec'08	74.000	1554.00	21.00	37.80	40.00%
41	19-31 Dec'08	13	10	32.500	19.500	13.000	22	01-31 Dec'08	74.000	1554.00	21.00	273.00	40.00%
42	01-04 Jan'09	4	9	9.000	5.400	3.600	22	01-31 Jan'09	88.500	1858.50	21.00	75.60	40.00%
43	05 Jan'09	1	8	2.000	1.200	0.800	22	01-31 Jan'09	88.500	1858.50	21.00	16.80	40.00%

S. No	Date/Period as mentioned in Bill & Stock Register	Days	No. of juveniles - during the period	Qty consumed - @ 0.250 xCol-3x4 (gms)	Prescribed qty - @ 0.150 xCol-3x4 (gms)	Thus, excess consumed (gms)	Since the purchase-rate of per litre of Milk was not recorded specifically, the cost price was derived from the available information in the stock-register as per details given below						% of excess usage
							Stock Reg'tr Pg No	Date of purchase	Quantity purchased	Total payment	Rate per litre - Col-11÷10	Cost of excess - Col-7x12	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
44	06-07 Jan'09	2	9	4.500	2.700	1.800	22	01-31 Jan'09	88.500	1858.50	21.00	37.80	40.00%
45	08-09 Jan'09	2	12	6.000	3.600	2.400	22	01-31 Jan'09	88.500	1858.50	21.00	50.40	40.00%
46	10-13 Jan'09	4	11	11.000	6.600	4.400	22	01-31 Jan'09	88.500	1858.50	21.00	92.40	40.00%
47	14-21 Jan'09	8	12	24.000	14.400	9.600	22	01-31 Jan'09	88.500	1858.50	21.00	201.60	40.00%
48	22-24 Jan'09	3	13	9.750	5.850	3.900	22	01-31 Jan'09	88.500	1858.50	21.00	81.90	40.00%
49	25-31 Jan'09	7	12	21.000	12.600	8.400	22	01-31 Jan'09	88.500	1858.50	21.00	176.40	40.00%
50	01-19 Feb'09	19	11	52.250	31.350	20.900	22	01-28 Feb'09	78.000	1638.00	21.00	438.90	40.00%
51	20-28 Feb'09	9	12	27.000	16.200	10.800	22	01-28 Feb'09	78.000	1638.00	21.00	226.80	40.00%
52	01-06 Mar'09	6	12	18.000	10.800	7.200	22	01-31 Mar'09	83.000	1743.00	21.00	151.20	40.00%
53	07-08 Mar'09	2	13	6.500	3.900	2.600	22	01-31 Mar'09	83.000	1743.00	21.00	54.60	40.00%
54	09-10 Mar'09	2	11	5.500	3.300	2.200	22	01-31 Mar'09	83.000	1743.00	21.00	46.20	40.00%
55	11-12 Mar'09	2	10	5.000	3.000	2.000	22	01-31 Mar'09	83.000	1743.00	21.00	42.00	40.00%
56	13-14 Mar'09	2	12	6.000	3.600	2.400	22	01-31 Mar'09	83.000	1743.00	21.00	50.40	40.00%
57	15-16 Mar'09	2	13	6.500	3.900	2.600	22	01-31 Mar'09	83.000	1743.00	21.00	54.60	40.00%
58	17-18 Mar'09	2	13	6.500	3.900	2.600	22	01-31 Mar'09	83.000	1743.00	21.00	54.60	40.00%
59	19 Mar'09	1	11	2.750	1.650	1.100	22	01-31 Mar'09	83.000	1743.00	21.00	23.10	40.00%
60	20-24 Mar'09	5	10	12.500	7.500	5.000	22	01-31 Mar'09	83.000	1743.00	21.00	105.00	40.00%
61	25-26 Mar'09	2	9	4.500	2.700	1.800	22	01-31 Mar'09	83.000	1743.00	21.00	37.80	40.00%
62	27-28 Mar'09	2	10	5.000	3.000	2.000	22	01-31 Mar'09	83.000	1743.00	21.00	42.00	40.00%
63	29 Mar'09	1	8	2.000	1.200	0.800	22	01-31 Mar'09	83.000	1743.00	21.00	16.80	40.00%
64	30 Mar'09	1	7	1.750	1.050	0.700	22	01-31 Mar'09	83.000	1743.00	21.00	14.70	40.00%
65	31 Apr'09	1	8	2.000	1.200	0.800	22	01-31 Mar'09	83.000	1743.00	21.00	16.80	40.00%
66	01-03 Apr'09	3	8	6.000	3.600	2.400	48	Apr'09	58.250	1223.25	21.00	50.40	40.00%
67	04-08 Apr'09	5	9	11.250	6.750	4.500	48	Apr'09	58.250	1223.25	21.00	94.50	40.00%
68	09-21 Apr'09	13	8	26.000	15.600	10.400	48	Apr'09	58.250	1223.25	21.00	218.40	40.00%
69	22-28 Apr'09	7	7	12.250	7.350	4.900	48	Apr'09	58.250	1223.25	21.00	102.90	40.00%
70	29-31 May'09	2	8	4.000	2.400	1.600	48	Apr'09	58.250	1223.25	21.00	33.60	40.00%
71	01 May'09	1	8	2.000	1.200	0.800	48	May'09	34.750	729.75	21.00	16.80	40.00%
72	02-09 May'09	8	9	18.000	10.800	7.200	48	May'09	34.750	729.75	21.00	151.20	40.00%
73	10-13 May'09	4	8	8.000	4.800	3.200	48	May'09	34.750	729.75	21.00	67.20	40.00%
74	14 May'09	1	6	1.500	0.900	0.600	48	May'09	34.750	729.75	21.00	12.60	40.00%
75	15 May'09	1	2	0.500	0.300	0.200	48	May'09	34.750	729.75	21.00	4.20	40.00%
76	16-20 May'09	5	1	1.250	0.750	0.500	48	May'09	34.750	729.75	21.00	10.50	40.00%
77	21-31 Jun'09	11	2	5.500	3.300	2.200	48	May'09	34.750	729.75	21.00	46.20	40.00%
78	01-04 Jun'09	4	2	2.000	1.200	0.800	48	Jun & Jul'09	16.000	336.00	21.00	16.80	40.00%
79	05-30 Jun'09	26	1	6.500	3.900	2.600	48	Jun & Jul'09	16.000	336.00	21.00	54.60	40.00%
80	01-31-Jul'09	31	1	7.750	4.650	3.100	48	Jun & Jul'09	16.000	336.00	21.00	65.10	40.00%
81	01-28 Aug'09	28	1	7.000	4.200	2.800	48	Aug'09	8.500	178.50	21.00	58.80	40.00%
82	29-31 Aug'09	3	2	1.500	0.900	0.600	22	Aug'09	8.500	178.50	21.00	12.60	40.00%
83	01-18 Sep'09	18	2	9.000	5.400	3.600	48	Sep & Oct'09	65.500	1785.00	27.25	98.11	40.00%
84	19-23 Sep'09	5	3	3.750	2.250	1.500	48	Sep & Oct'09	65.500	1785.00	27.25	40.88	40.00%
85	24 Sep'09	1	4	1.000	0.600	0.400	48	Sep & Oct'09	65.500	1785.00	27.25	10.90	40.00%
	Total cases=	456		915.250	549.150	366.100					G-Tot=	7682.80	
											Say=	7683.00	

Annexure-6 / Para-3(1f)

Milk – Excess consumption of milk from actual – as per their calculation sheets

S. No	Date/Period as mentioned in Bill & Stock Register	Days	No. of juveniles – during the period	Prescribed quantity @ 0.250 x Col-3 x Col-4 grams	Quantity purchased (Actuals as per bills)	Thus, excess usage	Rate per kg	Extra cost of Excess	% of excess usage
1	2	3	4	5	6	7	8	9	10
1	31-Aug-08	1	9	2.250	3.000	0.750	20.00	15.00	33.33%
2	29-Aug-08	1	9	2.250	3.000	0.750	20.00	15.00	33.33%
3	27-Aug-08	1	9	2.250	3.000	0.750	20.00	15.00	33.33%
4	25-Aug-08	1	9	2.250	3.000	0.750	20.00	15.00	33.33%
5	23-Aug-08	1	9	2.250	3.000	0.750	20.00	15.00	33.33%
6	21-Aug-08	1	9	2.250	3.000	0.750	20.00	15.00	33.33%
7	19-Aug-08	1	11	2.750	3.000	0.250	20.00	5.00	9.09%
8	18-Aug-08	1	11	2.750	3.500	0.750	20.00	15.00	27.27%
9	16-Aug-08	1	11	2.750	3.500	0.750	20.00	15.00	27.27%
10	14-Aug-08	1	11	2.750	3.500	0.750	20.00	15.00	27.27%
11	11-Aug-08	1	11	2.750	3.000	0.250	20.00	5.00	9.09%
12	10-Aug-08	1	11	2.750	3.000	0.250	20.00	5.00	9.09%
13	8-Aug-08	1	11	2.750	3.000	0.250	20.00	5.00	9.09%
14	25-Jul-08	1	9	2.250	2.500	0.250	19.72	4.93	11.11%
15	10-Jul-08	1	9	2.250	2.500	0.250	19.72	4.93	11.11%
16	6-Jul-08	1	8	2.000	2.500	0.500	19.72	9.86	25.00%
17	4-Jul-08	1	9	2.250	2.500	0.250	19.72	4.93	11.11%
18	2-Jul-08	1	8	2.000	2.500	0.500	19.72	9.86	25.00%
19	29-Jun-08	1	9	2.250	2.500	0.250	20.00	5.00	11.11%
20	27-Jun-08	1	9	2.250	2.500	0.250	20.00	5.00	11.11%
21	17-18 Sep'08	2	13/12	6.250	6.500	0.250	22.00	5.50	4.00%
22	23-24 Sep'08	2	12/13	6.250	6.500	0.250	22.00	5.50	4.00%
23	29-30 Sep'08	2	13	6.500	9.000	2.500	22.00	55.00	38.46%
24	01-06 Jan'09	6	9/8	13.250	15.000	1.750	21.00	36.75	13.21%
25	01-03 Apr'09	3	8	6.000	6.250	0.250	21.00	5.25	4.17%
26	01-30 Sep'09	No records made available to audit							???
27	01-31 Oct'09	No records made available to audit							???
28	07-11 Nov'09	5	5	7.500	15.000	7.500	28.00	210.00	100.00%
29	09-19 Dec'09	11	9/7/6	24.500	24.750	0.250	28.00	7.00	1.02%
30	01-31 Jan'10	No records made available to audit							???
31	01-28 Feb'10	No records made available to audit							???
32	01-31 Mar'10	No records made available to audit							???
			G-Tot=	118.250	141.000	22.750		524.51	
							i.e., Say=	525.00	

Annexure-7 / Para-3(1g)

Ginger – Excess consumption of Ginger

S. No	Date/Period as mentioned in Bill & Stock Register	Days	Bill no.	Bill amount	Vr No.	Total billed weight	Total bill value	No. of juveniles – during the period	Prescribed quantity 0.005 x Col-3 x Col-9	Qty purchased (Actuals as per bills)	Thus, excess usage	Rate per kg	Extra cost of Excess	% of excess usage
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	16-19 Sep'08	4	40	6616.25	379	13.980	282.50	13/12	0.250	0.320	0.070	69.00	4.83	28.00%
2	28-01 Oct'08	4	40	6616.25	385	13.280	270.25	13/12	0.255	0.290	0.035	68.00	2.38	13.73%
3	02-06 May'09	5	13	1961.00	67	9.120	194.40	9	0.225	0.300	0.075	74.00	5.55	33.33%
4	07-09 May'09	3	13	1961.00	68	9.150	178.90	9	0.135	0.200	0.065	74.00	4.81	48.15%
5	10-14 May'09	5	13	1961.00	69	10.600	242.10	8	0.190	0.240	0.050	78.00	3.90	26.32%
6	15-19 May'09	5	13	1961.00	70	1.590	40.05	2/1	0.030	0.100	0.070	80.00	5.60	233.33%
7	20-27 May'09	8	13	1961.00	71	1.590	117.25	1/2	0.075	0.100	0.025	80.00	2.00	33.33%
8	28-30 May'09	3	13	1961.00	72	1.590	37.00	2	0.030	0.070	0.040	78.00	3.12	133.33%
								G-Tot=	1.190	1.620	0.430		32.19	
												Say=	32.00	

Annexure-8 / Para-3(1h)

Garlic – Excess consumption of garlic

S. No	Date/Period as mentioned in Bill & Stock Register	Days	Bill no.	Bill amount	Vr No.	Total billed weight	Total bill value	No. of juveniles – during the period	Prescribed quantity 0.005 x Col-3 x Col-9	Qty purchased (Actuals as per bills)	Thus, excess usage	Rate per kg	Extra cost of Excess	% of excess usage
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	15-19 May'09	5	13	1961.00	70	1.590	40.05	2/1	0.030	0.100	0.070	78.00	5.46	233.33%
2	20-27 May'09	8	13	1961.00	71	1.590	117.25	½	0.075	0.140	0.065	78.00	5.07	86.67%
								G-Tot=	0.105	0.240	0.135		10.53	
												Say=	11.00	

Annexure-9 / Para-3(1i)

Vegetables-Non-leafy – Excess consumption of non-leafy-vegetables

S. No	Date/Period as mentioned in Bill & Stock Register	Days	Bill no.	Bill amount	Vr No.	Total billed weight	Total bill value	No. of juveniles – during the period	Prescribed quantity 0.005 x Col-3 x Col-9	Qty purchased (Actuals as per bills)	Thus, excess usage	Rate per kg	Extra cost of Excess	% of excess usage
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	01-04 Sep'08	4	40	6616.25	371	13.740	253.45	13	6.760	11.990	5.230	17.21	89.99	77.37%
2	05-08 Sep'08	4	40	6616.25	373	13.740	349.05	13	6.760	12.420	5.660	23.72	134.28	83.73%
3	09-11 Sep'08	3	40	6616.25	375	9.800	283.40	13/12	4.940	8.190	3.250	21.69	70.51	65.79%
4	12-15 Sep'08	4	40	6616.25	377	12.720	240.65	12/13	6.370	11.470	5.100	17.57	89.63	80.06%
5	16-19 Sep'08	4	40	6616.25	379	13.980	282.50	13/12	6.500	12.410	5.910	18.17	107.41	90.92%
6	20-23 Sep'08	4	40	6616.25	381	13.780	261.20	12	6.240	12.620	6.380	17.79	113.50	102.24%
7	24-27 Sep'08	4	40	6616.25	383	13.280	288.40	13	6.760	11.660	4.900	19.95	97.74	72.49%
8	28-01 Oct'08	4	40	6616.25	385	13.280	270.25	13/12	6.630	12.260	5.630	18.33	103.20	84.92%
9	02-06 May'09	5	13	1961.00	67	9.120	194.40	9	5.850	8.080	2.230	19.86	44.30	38.12%
10	07-09 May'09	3	13	1961.00	68	9.150	178.90	9	3.510	8.030	4.520	17.92	81.00	128.77%
11	10-14 May'09	5	13	1961.00	69	10.600	242.10	8	4.940	9.600	4.660	21.58	100.56	94.33%
12	15-19 May'09	5	13	1961.00	70	1.590	40.05	2/1	0.780	1.190	0.410	18.28	7.49	52.56%
13	28-30 May'09	3	13	1961.00	72	1.590	37.00	2	0.780	1.360	0.580	21.69	12.58	74.36%
								G-Tot=	66.820	121.280	54.460		1052.19	
												Say=	1082.00	

Annexure-10 / Para-3(2a)

Edible-oil – Percentage of less consumption of edible oil – after 24.09.09

S. No	Date/ Period as mentioned in Bill & Stock Register	Total Days	No. of juveniles – during the period	Quantity actually purchased –0.040 x Col-3 x Col-4	Prescribed quantity – 0.050 x Col-3 x Col-4	Thus, less usage	% of less usage
1	2	3	4	5	6	7	8
1	25-26 Sep'09	2	4	0.320	0.400	-0.080	-20.00%
2	27-30 Sep'09	4	3	0.480	0.600	-0.120	-20.00%
3	01-11 Oct'09	11	4	1.760	2.200	-0.440	-20.00%
4	12 Oct'09	1	5	0.200	0.250	-0.050	-20.00%
5	13-24 Oct'09	12	6	2.880	3.600	-0.720	-20.00%
6	25-28 Oct'09	4	5	0.800	1.000	-0.200	-20.00%
7	29 Oct'08	1	4	0.160	0.200	-0.040	-20.00%
8	31-01 Nov'09	3	5	0.600	0.750	-0.150	-20.00%
9	02-04 Nov'09	3	6	0.720	0.900	-0.180	-20.00%
10	05-06 Nov'09	2	5	0.400	0.500	-0.100	-20.00%
11	07-11 Nov'09	5	6	1.200	1.500	-0.300	-20.00%
12	12-17 Nov'09	6	7	1.680	2.100	-0.420	-20.00%
13	18-29 Nov'09	12	8	3.840	4.800	-0.960	-20.00%
14	30-01 Dec'09	2	10	0.800	1.000	-0.200	-20.00%
15	02-09 Dec'09	8	11	3.520	4.400	-0.880	-20.00%
16	10-16 Dec'09	7	9	2.520	3.150	-0.630	-20.00%
17	17-03 Jan'10	18	8	5.760	7.200	-1.440	-20.00%
18	04-15 Jan'10	12	7	3.360	4.200	-0.840	-20.00%
19	16-19 Jan'10	4	8	1.280	1.600	-0.320	-20.00%
20	20 Jan'10	1	7	0.280	0.350	-0.070	-20.00%
21	21 Jan'10	1	6	0.240	0.300	-0.060	-20.00%
22	22-27 Jan'10	6	7	1.680	2.100	-0.420	-20.00%
23	28-29 Jan'10	2	8	0.640	0.800	-0.160	-20.00%
24	30-02 Feb'10	4	11	1.760	2.200	-0.440	-20.00%
25	03-07 Feb'10	5	12	2.400	3.000	-0.600	-20.00%
26	08-12 Feb'10	5	14	2.800	3.500	-0.700	-20.00%
27	13-17 Feb'10	5	12	2.400	3.000	-0.600	-20.00%
28	18-21 Feb'10	4	11	1.760	2.200	-0.440	-20.00%
29	22-24 Feb'10	3	12	1.440	1.800	-0.360	-20.00%
30	25-27 Feb'10	3	13	1.560	1.950	-0.390	-20.00%
31	28-03 Mar'10	4	12	1.920	2.400	-0.480	-20.00%
32	04 Mar'10	1	13	0.520	0.650	-0.130	-20.00%
33	05-13 Mar'10	9	14	5.040	6.300	-1.260	-20.00%
34	14-16 Mar'10	3	12	1.440	1.800	-0.360	-20.00%
35	17 Mar'10	1	11	0.440	0.550	-0.110	-20.00%
36	18 Mar'10	1	10	0.400	0.500	-0.100	-20.00%
37	19 Mar'10	1	9	0.360	0.450	-0.090	-20.00%
38	20-22 Mar'10	3	10	1.200	1.500	-0.300	-20.00%
39	23-25 Mar'10	3	11	1.320	1.650	-0.330	-20.00%
40	26-27 Mar'10	2	12	0.960	1.200	-0.240	-20.00%
41	28 Mar'10	1	11	0.440	0.550	-0.110	-20.00%
42	29-31 Mar'10	3	9	1.080	1.350	-0.270	-20.00%
	Total cases=	188		69.360	86.450	-9.090	

Annexure-11 / Para-3(2b)

Milk – Less consumption of milk as stipulated in diet-scale – after introduction of Delhi Juvenile Justice (Care and Protection of Children) Rules, 2009

S. No	Date/Period as mentioned in Bill & Stock Register	Days	No. of juveniles – during the period	Quantity actually purchased –0.250 x Col-3 x Col-4	Prescribed quantity – 0.300 x Col-3 x Col-4	Thus, less usage	% of less usage
1	2	3	4	5	6	7	8
1	25-26 Sep'09	2	4	2.000	2.400	-0.400	-16.67 %
2	27-30 Sep'09	4	3	3.000	3.600	-0.600	-16.67 %
3	01-11 Oct'09	11	4	11.000	13.200	-2.200	-16.67 %
4	12 Oct'09	1	5	1.250	1.500	-0.250	-16.67 %
5	13-24 Oct'09	12	6	18.000	21.600	-3.600	-16.67 %
6	25-28 Oct'09	4	5	5.000	6.000	-1.000	-16.67 %
7	29 Oct'08	1	4	1.000	1.200	-0.200	-16.67 %
8	31-01 Nov'09	3	5	3.750	4.500	-0.750	-16.67 %
9	02-04 Nov'09	3	6	4.500	5.400	-0.900	-16.67 %
10	05-06 Nov'09	2	5	2.500	3.000	-0.500	-16.67 %
11	07-11 Nov'09	5	6	7.500	9.000	-1.500	-16.67 %
12	12-17 Nov'09	6	7	10.500	12.600	-2.100	-16.67 %
13	18-29 Nov'09	12	8	24.000	28.800	-4.800	-16.67 %
14	30-01 Dec'09	2	10	5.000	6.000	-1.000	-16.67 %
15	02-09 Dec'09	8	11	22.000	26.400	-4.400	-16.67 %
16	10-16 Dec'09	7	9	15.750	18.900	-3.150	-16.67 %
17	17-03 Jan'10	18	8	36.000	43.200	-7.200	-16.67 %
18	04-15 Jan'10	12	7	21.000	25.200	-4.200	-16.67 %
19	16-19 Jan'10	4	8	8.000	9.600	-1.600	-16.67 %
20	20 Jan'10	1	7	1.750	2.100	-0.350	-16.67 %
21	21 Jan'10	1	6	1.500	1.800	-0.300	-16.67 %
22	22-27 Jan'10	6	7	10.500	12.600	-2.100	-16.67 %
23	28-29 Jan'10	2	8	4.000	4.800	-0.800	-16.67 %
24	30-02 Feb'10	4	11	11.000	13.200	-2.200	-16.67 %
25	03-07 Feb'10	5	12	15.000	18.000	-3.000	-16.67 %
26	08-12 Feb'10	5	14	17.500	21.000	-3.500	-16.67 %
27	13-17 Feb'10	5	12	15.000	18.000	-3.000	-16.67 %
28	18-21 Feb'10	4	11	11.000	13.200	-2.200	-16.67 %
29	22-24 Feb'10	3	12	9.000	10.800	-1.800	-16.67 %
30	25-27 Feb'10	3	13	9.750	11.700	-1.950	-16.67 %
31	28-03 Mar'10	4	12	12.000	14.400	-2.400	-16.67 %
32	04 Mar'10	1	13	3.250	3.900	-0.650	-16.67 %
33	05-13 Mar'10	9	14	31.500	37.800	-6.300	-16.67 %
34	14-16 Mar'10	3	12	9.000	10.800	-1.800	-16.67 %
35	17 Mar'10	1	11	2.750	3.300	-0.550	-16.67 %
36	18 Mar'10	1	10	2.500	3.000	-0.500	-16.67 %
37	19 Mar'10	1	9	2.250	2.700	-0.450	-16.67 %
38	20-22 Mar'10	3	10	7.500	9.000	-1.500	-16.67 %
39	23-25 Mar'10	3	11	8.250	9.900	-1.650	-16.67 %
40	26-27 Mar'10	2	12	6.000	7.200	-1.200	-16.67 %
41	28 Mar'10	1	11	2.750	3.300	-0.550	-16.67 %
42	29-31 Mar'10	3	9	6.750	8.100	-1.350	-16.67 %
	Total cases =	188		407.250	488.70	-73.450	

Annexure-12 / Para-3(2c)

Milk – Less consumption of milk – as per the Diet-calculation sheets

S. No	Date/Period as mentioned in Bill & Stock Register	Days	No. of juveniles – during the period	Quantity given @ 0.250 x Col-3 x Col-4	Quantity purchased (Actuals as per bills)	Thus, less usage	% of less usage
1	2	3	4	5	6	7	8
1	26-Jun-08	1	9	2.250	2.000	-0.250	-11.11%
2	28-Jun-08	1	9	2.250	2.000	-0.250	-11.11%
3	30-Jun-08	1	9	2.250	2.000	-0.250	-11.11%
4	3-Jul-08	1	9	2.250	2.000	-0.250	-11.11%
5	5-Jul-08	1	9	2.250	2.000	-0.250	-11.11%
6	7-Jul-08	1	8	2.000	1.500	-0.500	-25.00%
7	8-Jul-08	1	9	2.250	2.000	-0.250	-11.11%
8	9-Jul-08	1	9	2.250	2.000	-0.250	-11.11%
9	11-Jul-08	1	11	2.750	2.000	-0.750	-27.27%
10	12-Jul-08	1	11	2.750	2.500	-0.250	-9.09%
11	13-Jul-08	1	11	2.750	2.500	-0.250	-9.09%
12	14-Jul-08	1	11	2.750	2.000	-0.750	-27.27%
13	15-Jul-08	1	11	2.750	2.500	-0.250	-9.09%
14	16-Jul-08	1	11	2.750	2.500	-0.250	-9.09%
15	17-Jul-08	1	11	2.750	2.500	-0.250	-9.09%
16	1-Aug-08	1	10	2.500	2.000	-0.500	-20.00%
17	3-Aug-08	1	9	2.250	2.000	-0.250	-11.11%
18	21-Aug-08	1	13	3.250	3.000	-0.250	-7.69%
19	23-Aug-08	1	13	3.250	3.000	-0.250	-7.69%
20	25-Aug-08	1	13	3.250	3.000	-0.250	-7.69%
21	27-Aug-08	1	13	3.250	3.000	-0.250	-7.69%
22	29-Aug-08	1	13	3.250	3.000	-0.250	-7.69%
23	31-Aug-08	1	13	3.250	3.000	-0.250	-7.69%
24	01-06 Oct'08	6	12/13/14	19.500	18.000	-1.500	-7.69%
25	07-13 Oct'08	7	14/13	24.000	22.750	-1.250	-5.21%
26	14-15 Oct'08	2	13	6.500	6.000	-0.500	-7.69%
27	22-24 Oct'08	3	14/12/13	9.750	6.000	-3.750	-38.46%
28	01-04 Nov'08	4	13/14	13.250	13.000	-0.250	-1.89%
29	11-12 Nov'08	2	13/12	6.250	6.000	-0.250	-4.00%
30	15-22 Nov'08	8	11/10	20.500	20.000	-0.500	-2.44%
31	09-18 Dec'08	10	10/9	22.750	22.500	-0.250	-1.10%
32	31-Dec-08	1	10	2.500	2.000	-0.500	-20.00%
33	13-31 Jan'09	19	11/12/13	57.500	57.000	-0.500	-0.87%
34	17-20 Feb'09	4	11/12	11.250	10.000	-1.250	-11.11%
35	08-09 Mar'09	2	13/11	6.000	5.500	-0.500	-8.33%
36	10-12 Mar'09	3	11/10	7.750	7.500	-0.250	-3.23%
37	24-26 Mar'09	3	10/9	7.000	6.750	-0.250	-3.57%
38	29-31 Mar'09	3	8/7	5.750	5.250	-0.500	-8.70%
39	07-18 Apr'09	12	8	24.500	24.000	-0.500	-2.04%
40	19-29 Apr'09	11	8/7	20.250	19.250	-1.000	-4.94%
41	09-12 May'09	4	9/8	8.250	8.000	-0.250	-3.03%
42	13-May-09	1	8	2.000	1.500	-0.500	-25.00%
43	14-May-09	1	6	1.500	0.500	-1.000	-66.67%

S. No	Date/Period as mentioned in Bill & Stock Register	Days	No. of juveniles – during the period	Quantity given @ 0.250 x Col-3 x Col-4	Quantity purchased (Actuals as per bills)	Thus, less usage	% of less usage
1	2	3	4	5	6	7	8
44	15-20 May'09	6	2/1	1.750	1.500	-0.250	-14.29%
45	04-30 Jun'09	27	2/1	7.000	6.750	-0.250	-3.57%
46	01-30 Sep'09	No records made available to audit					???
47	01-31 Oct'09	No records made available to audit					???
48	01-06 Nov'09	6	5/6	8.250	7.500	-0.750	-9.09%
49	18-30 Nov'09	13	8/10	26.500	26.000	-0.500	-1.89%
50	09-19 Dec'09	11	11/9	24.500	24.750	0.250	-1.02%
51	01-31 Jan'10	No records made available to audit					???
52	01-28 Feb'10	No records made available to audit					???
53	01-31 Mar'10	No records made available to audit					???
				411.000	388.000	-17.000	

Annexure-13 / Para-3(2d)

Onion – Less consumption of Onion

S. No	Date/Period as mentioned in Bill & Stock Register	Days	No. of juveniles – during the period	Prescribed quantity @ 0.025 x Col-3 x Col-4	Quantity purchased (Actuals as per bills)	Thus, less usage	% of less usage
1	2	3	4	5	6	7	8
1	05-08 Sep'08	4	13	1.300	0.800	-0.500	-38.46%
2	09-11 Sep'08	4	13/12	0.950	0.510	-0.440	-46.32%
3	12-15 Sep'08	3	12/13	1.225	0.900	-0.325	-26.53%
4	16-19 Sep'08	4	13/12	1.250	0.990	-0.260	-20.80%
5	20-23 Sep'08	4	12	1.200	0.810	-0.390	-32.50%
6	24-27 Sep'08	4	13	1.300	1.030	-0.270	-20.77%
7	28-01 Oct'08	4	13/12	1.275	0.480	-0.795	-62.35%
8	02-06 May'09	5	9	1.125	0.640	-0.485	-43.11%
9	10-14 May'09	5	8	0.950	0.660	-0.290	-30.53%
10	20-27 May'09	8	1/2	0.375	0.260	-0.115	-30.67%
			G-Total=	10.950	7.080	-3.870	

Annexure-14 / Para-3(2e)

Ginger – Less consumption of ginger

S. No	Date/Period as mentioned in Bill & Stock Register	Days	No. of juveniles – during the period	Prescribed quantity @ 0.005 x Col-3 x Col-4	Quantity purchased (Actuals as per bills)	Thus, less usage	% of less usage
1	2	3	4	5	6	7	8
1	01-04 Sep'08	4	13	0.260	0.150	-0.110	-42.31%
2	05-08 Sep'08	4	13	0.260	0.220	-0.040	-15.38%
3	09-11 Sep'08	3	13/12	0.190	0.100	-0.090	-47.37%
4	12-15 Sep'08	4	12/13	0.245	0.150	-0.095	-38.78%
5	20-23 Sep'08	4	12	0.240	0.150	-0.090	-37.50%
6	24-27 Sep'08	4	13	0.260	0.240	-0.020	-7.69%
			G-Total=	1.455	1.010	-0.445	

Annexure-15 / Para-3(2f)

Garlic – Less consumption of Garlic

S. No	Date/Period as mentioned in Bill & Stock Register	Days	No. of juveniles – during the period	Prescribed quantity @ 0.005 x Col-3 x Col-4	Quantity purchased (Actuals as per bills)	Thus, less usage	% of less usage
1	2	3	4	5	6	7	8
1	01-04 Sep'08	4	13	0.260	0.100	-0.160	-61.54%
2	05-08 Sep'08	4	13	0.260	0.200	-0.060	-23.08%
3	09-11 Sep'08	3	13/12	0.190	0.150	-0.040	-21.05%
4	12-15 Sep'08	4	12/13	0.245	0.100	-0.145	-59.18%
5	16-19 Sep'08	4	13/12	0.250	0.100	-0.150	-60.00%
6	20-23 Sep'08	4	12	0.240	0.100	-0.140	-58.33%
7	24-27 Sep'08	4	13	0.260	0.200	-0.060	-23.08%
8	28-01 Oct'08	4	13/12	0.255	0.100	-0.155	-60.78%
9	02-06 May'09	5	9	0.225	0.000	-0.225	-100.00%
10	07-09 May'09	3	9	0.135	0.100	-0.035	-25.93%
11	10-14 May'09	5	8	0.190	0.100	-0.090	-47.37%
12	28-30 May'09	3	2	0.030	0.000	-0.030	-100.00%
			G-Total=	2.540	1.250	-1.290	

Annexure-16 / Para-3(2g)

Vegetables-leafy – Less consumption of leafy-vegetables

S. No	Date/Period as mentioned in Bill & Stock Register	Days	No. of juveniles – during the period	Prescribed quantity @ 0.100 x Col-3 x Col-4	Quantity purchased (Actuals as per bills)	Thus, less usage	% of less usage
1	2	3	4	5	6	7	8
1	01-04 Sep'08	4	13	5.200	0.100	-5.100	-98.08%
2	05-08 Sep'08	4	13	5.200	0.100	-5.100	-98.08%
3	09-11 Sep'08	3	13/12	3.800	0.850	-2.950	-77.63%
4	12-15 Sep'08	4	12/13	4.900	0.100	-4.800	-97.96%
5	16-19 Sep'08	4	13/12	5.000	0.160	-4.840	-96.80%
6	20-23 Sep'08	4	12	4.800	0.100	-4.700	-97.92%
7	24-27 Sep'08	4	13	5.200	0.150	-5.050	-97.12%
8	28-01 Oct'08	4	13/12	5.100	0.150	-4.950	-97.06%
9	02-06 May'09	5	9	4.500	0.100	-4.400	-97.78%
10	07-09 May'09	3	9	2.700	0.100	-2.600	-96.30%
11	10-14 May'09	5	8	3.800	0.000	-3.800	-100.00%
12	15-19 May'09	5	2/1	0.600	0.000	-0.600	-100.00%
13	20-27 May'09	8	1/2	1.500	0.000	-1.500	-100.00%
14	28-30 May'09	3	2	0.600	0.000	-0.600	-100.00%
			G-Total=	52.900	1.910	-50.990	