

ANNEXURE-IA

(Referred to in Paragraph 1.8)

Position of outstanding ATNs

Ministry of Defence - excluding Ordnance Factory Board

(i) Pending for more than ten years

Sl.No.	Report No. and Year	Para No.	Subject
1.	Audit Report, Union Government (Defence Services) for the year 1985-86	34*	Loss due to delay in pointing out short/ defective supply.
2.	No.2 of 1988	9**	Purchase of Combat dress from trade.
3.	No. 2 of 1989	11**	Purchase and licence production of 155mm towed gun system and ammunition
4.	No.12 of 1990	9**	Contract with Bofors for (a) purchase and licence production of 155mm gun system and (b) Counter Trade
5.		10*	Induction and de-induction of a gun system.
6.		19*	Import of ammunition of old vintage.
7.		46**	Ration article-Dal.
8.	No.8 of 1991	10*	Procurement of stores in excess of requirement.
9.		13*	Central Ordnance Depot, Agra.
10.		17**	Infructuous expenditure on procurement of dal chana.
11.	No.8 of 1992	20**	Procurement of sub-standard goods in an Ordnance Depot.
12.		28**	Avoidable payment of maintenance charges for Defence tracks not in use.
13.	No. 8 of 1993	15**	Non-utilisation of assets.
14.		22**	Over-provisioning of corrugated card board boxes
15.		29*	Import of mountaineering equipment and sports items

Sl.No.	Report No. and Year	Para No.	Subject
16.		31*	Avoidable payment of detention charges
17.	No. 7 of 1997	15*	Over provisioning of seats and cushions for vehicles
18.		18**	Management of Defence Land
19.		23**	Avoidable expenditure on Demurrage charges
20.		27**	Non-realisation of claims from the Railways.
21.		69**	Defective construction of blast pens and taxi track
22.	No. 7 of 1998	30**	Avoidable payment of container detention charges
23.		32*	Infructuous expenditure on procurement of substandard cylinders
24.		36**	Procurement of batteries at higher rates
25.	No. 7 of 2000	52***	Repowering of Vijayanta Tank
26.	No. 7 of 2001	15**	Procurement of an incomplete equipment
27.		19**	Infructuous expenditure on procurement of entertainment films
28.		27**	Undue benefit to a private society
29.		32***	Wrongful credit of sale proceeds of usufructs to regimental fund
30.	No.7A of 2001	@Entire Report (ATN for 8 out of 42 paras yet to be received even for the 1 st time.	Review of Procurement for OP VIJAY(Army)
(ii) Pending more than 5 years upto 10 years			
31.	No. 6 of 2003	2**	Exploitation of Defence lands
32.		11**	Recoveries effected at the instance of Audit
33.		14***	Irregular recruitment of personnel
34.	No. 6 of 2004	3.2*	Recoveries/Savings at the instance of Audit.

Sl.No.	Report No. and Year	Para No.	Subject
35.	No. 6 of 2005	3.2*	Recoveries/savings at the instance of Audit
36	No.18 of 2005 (Performance Audit)	Standalone Report**	Performance Audit of the Directorate General of Quality Assurance
(iii) Pending more than 3 years upto 5 years			
37.	Report No. 4 of 2007	2.1@@	Delay in execution/renewal of lease
38.		2.4**	Follow up on Audit Reports
39.		3.3**	Unauthorised use of Defence assets and public fund for running educational institutes
40.		3.5*	Recoveries/savings at the instance of Audit
41.		6.2**	Irregular payment of counter insurgency allowance
42.	No. 4 of 2007 (Performance Audit)	Chapter II**	Recruitment and Training of Personnel Below Officers Rank in the Army
43.		Chapter III*	Management of Transport in the Army
(iv) Pending upto 3 years			
44.	Report No. CA 4 of 2008	2.8***	Follow up on Audit Reports
45.		3.2**	Avoidable extra expenditure in procurement of blankets
46.		3.3**	Recovery and savings at the instance of Audit
47.		3.4*	Avoidable loss due to acceptance of defective ammunition
48.	Report No. PA 4 of 2008 (Performance Audit)	Chapter I*	Supply Chain Management of General Stores and Clothing in the Army
49.	Report No. CA 17 of 2008-09	2.7***	Non-renewal of lease of land occupied by Army Golf Club
50.		3.4***	Unauthorized use of A-1 Defence land by Army Welfare Education Society
51.		3.5***	Utilisation of Government assets for non-governmental purposes
52.		3.6*	Misuse of special financial powers by Army Commanders
53.		3.7*	Irregular sanction of works out of operational funds
54.		3.10***	Recoveries and savings at the instance of Audit

Sl.No.	Report No. and Year	Para No.	Subject
55.		4.1*	Irregular diversion of savings of a project for execution of new works
56.	Report No. 12 of 2010-11	2.1***	Defective import of SMERCH Multi Barrel Rocket Launcher System
57.		2.2***	Procurement of low capability missiles
58.		2.5**	Procurement of Defective Oxygen Mask
59.		3.1**	Non-inclusion of Pre-Despatch Inspection
60.		3.2***	Irregular procurement of Punched Tape Concertina Coil
61.		3.3**	Irregular procurement of short life drug
62.		3.6***	Recoveries and savings at the instance of Audit
63.		3.7*	Irregularities in procurement of slit lamps
64.		3.8***	Extra expenditure due to unrealistic evaluation of rates
65.		3.9***	Non-identification of imported stores
66.		4.1***	Irregular sanction and construction of accommodation for a Golf Club
67.		4.3***	Additional expenditure on execution of a work due to indecision by the users
68.		5.1***	Hasty procurement of segregators
69.		5.2***	Misappropriation of Government stores
70.		5.3***	Additional cost due to delay in opening of commercial bids
71.		6.1**	Injudicious creation of assets
72.		6.2*	Loss due to damage to imported equipment

Sl.No.	Report No. and Year	Para No.	Subject
73.		6.3*	Avoidable expenditure due to poor planning of a work service
74.	Report No. 6 of 2010-11 (Performance Audit)	Standalone Report***	Supply Chain Management of Rations in Indian Army
75.	Report No. 14 of 2010-11 (Performance Audit)	Standalone Report***	Canteen Stores Department
76.	Report No. 35 of 2010-11 (Performance Audit)	Standalone Report***	Defence Estates Management

* Action Taken Notes examined by Audit but yet to be finalised by the Ministry in the light of Audit remarks – 21

** ATN vetted by Audit but copy of the finalised ATN awaited from Ministry – 31

*** Action Taken Notes not received even for the first time - 22

@ Part ATN received – 01

@@ Observation on final ATR -01

ANNEXURE-IB

(Referred to in paragraph No 1.8)

Ministry of Defence - Ordnance Factory Board

Action Taken Notes which have not been received even for the first time

Sl. No.	Report No. & Year	Para No.	Subject
1.	No 12 of 2010-11 (Compliance Audit)	7.2	Injudicious sanction of Ordnance Factory Korwa Project
2.		7.4	Undue benefit to a firm in procurement of oleum.
3.		7.7	Extra expenditure in the purchase of sponge iron.

ANNEXURE-IC

(Referred to in paragraph No 1.8)

Ministry of Defence - Ordnance Factory Board

Action Taken Notes on which Audit has given comments/observations but revised ATNs were awaited from the Ministry/Department

Sl No.	Report No. & Year	Para No.	Subject	Remarks (Date of Return)
1	6 of 2004	7.11	Non recovery of inspection charges	13 June 2005
2		7.3	Functioning of CNC machines in ordnance factories	20 November 2009
3	No CA 4 of 2008	6.3	Abnormal delay in execution of Ordnance Factory Project Nalanda	17 June 2010
4	No CA 17 of 2008-09	7.8	Suspected fraud in reimbursement of Customs duty to a supplier	20 May 2011
5	No 12 of 2010-11	7.3	Extra expenditure in procurement of oleum	11 February 2011
6		7.10	Suspected fraud in reimbursement of Customs duty to a supplier	20 May 2011

ANNEXURE-II*Referred to in Paragraph 2.1)***Chronology of events****(i) For acquisition of 155mm Towed Artillery Gun**

Date	Event
24 March 1986	Ministry concluded a contract with M/s Bofors for acquisition of Bofors guns. Contract includes licence production of guns valid up to March 2001.
1989	Ban was imposed on M/s Bofors.
April 1997	To meet urgent operational requirement of new gun for artillery, a GSQR for 155 mm Towed mounted gun was formulated indicating 45 Calibre barrel as 'Vital' parameter and 52 calibre as 'desirable'.
May 1997	Chief of Army Staff clarified that future policy for towed gun would be 155 mm x 52 Calibre length.
26 June 1999	Ban on M/s Bofors was lifted permitting transactions with the successor firm M/s Celsius, Sweden, honoring the commitment of Bofors.
24 September 1999	M/s Bofors proposed a prototype of 45 calibre gun in an advance stage of development mounted on a Volvo truck.
04 October 1999	Chief of Army Staff (COAS) approved the proposal of M/s Celsius on the arguments of saving of TOT cost, facilitate easy absorption of technology and ease of operation and logistic support.
March 2000	Ministry with the approval of Raksha Mantri asked AHQ to define its need in terms of towed/truck mounted gun and if necessary, of 45 and 52 Calibre or both.
July 2000	AHQ submitted a draft RFP to nine vendors for evaluating 155 mm 45/52 calibre towed gun in Indian conditions against GSQR.
April 2001 to July 2001	Detailed deliberation and exhaustive analysis carried out at AHQ level and opinion of AHQ was crystallized only in favour of 155 mm 52 calibre length towed gun.
21 August 2001	DCOAS (P&S) approved the amendment to GSQR providing parameters for 155 mm x 52 calibre gun.
27 December 2001	RFP based on amended GSQR issued to nine vendors and only three firms of foreign origin viz. M/s SWS Sweden, M/s Denel Land System, South Africa and M/s Soltam System, Israel submitted technical and commercial offers.
10 October 2002	CCS granted approval for procurement of quantity 'X' of 155mm x52 calibre towed gun.
May 2002 to January 2007	Trials were carried out in four phases as under a) Users trial - June 2002 to July 2002 b) Users trial - June 2003 to July 2003 c) Validation firing - November 2004 to December 2004 d) Re-validation trials - May 2006 to January 2007
03 April 2007	After trial evaluation, Directorate General of Artillery observed that guns did not meet certain technical parameters and none of the guns evaluated stood introduced in their own countries or in any

	Army. User Directorate also observed that at the time of the RFP issued in 2001, 155 mm x 52 calibre gun was a developing gun system and as such none of the guns were recommended for induction into service.
27 September 2007	GSQR formulated in August 2001 was revised wherein minimum range reduced from 35 Km to 30 Km.
October 2007	Ministry foreclosed the case for procurement of gun.
13 December 2007	Defence Acquisition Council (DAC) approved a fresh case of procurement categorizing the acquisition as 'Buy and Make'
26 March 2008	RFP was issued to nine vendors.
15 September 2008	Four firms submitted their technical and commercial bids and out of four only two vendors viz. M/s Singapore Technology and M/s BAE System have qualified.
26 July 2010	RFP was retracted.
19 October 2010	Draft RFP was under vetting at service HQ.

(ii) For acquisition of Self Propelled Gun (Tracked)

Date	Event
11 March 1994	GSQR No. 612 for SP Gun was formulated keeping in mind MSTA SP Gun (152 mm) ex-Russia.
27 July 1994	A global RFP was issued to 12 vendors for a hybrid SP gun by mating gun turrets ex-import with indigenous T-72 M1 chassis.
1 December 1994	Proposals were received from five vendors viz. M/s VSEL, UK, M/s GIAT, France. M/s Denel – South Africa, M/s Keranetal, Slovakia and M/s HSW, Poland.
1995	TEC found the technical offer received from the Polish firm unsuitable.
April – July 1995	Trials of remaining four gun system were carried out and the T-72 chassis for mounting the turrets failed with all the gun system.
31 January 1996	Offers of all four manufacturers were rejected after trials.
May 1997	Chief of Army Staff decided that the AS-90 turret offered by VSEL, UK and T-6 by LIW, South Africa having lesser shortcomings be mated with the Arjun chassis for conducting fresh trials.
30 March 1998	GSQR No. 621 formulated in March 1994 was revised taking into account the number of developments in technology and fire control system of SP gun
June-August 1998	M/s Denel Produced their equipment for trials. M/s VSEL did not offer their equipment for trials instead offering their fully integrated system for trial which was not as per the QRS.
July-September 1999	Confirmatory trials were held for T-6 turret of M/s Denel.
September 2000	Army HQ recommended induction of BHIM T-6 tracked gun into service based on GSQR.
October 2000	Department of Defence Production and Supplies nominated OFB as nodal production agency.
March 2002	Decision for nomination of OFB as nodal production agency was reviewed and after approval of Raksha Mantri, BEML was nominated as nodal production agency for acquisition of 155 mm SP tracked gun by mating T-6 South African turret with indigenous MBT Arjun chassis.
07 June 2002	Tender enquiry was floated by Ministry.
19 June 2002	BEML sought extension of time for submission of tender up to 31.7.2002 as they were offering the SP gun for the first time.

07 June 2002	RFP were issued to M/s Denel and M/s BEML.
21 June 2002	CCS accorded approval for acquisition of quantity 'X' of 155 mm SP gun tracked version.
8 July 2002	PNC was constituted with the approval of SS(A).
September 2002 to December 2003	PNC held negotiation with M/s BEML and M/s Denel.
16 December 2004	Ministry decided to progress the case for CCS approval.
June 2005	Ban was imposed on M/s Denel due to their alleged involvement in making payments to certain agencies as commission relating to another procurement.
August 2005 to November 2005	Ministry considered other options but not finally approved.
June 2006	DAC approved an integrated SP gun system tracked as 'Buy' with stipulation that integrated gun system be trial evaluated and selected turret after trials be mated on Arjun chassis as a hybrid system.
May 2007	RFP issued to 29 vendors.
20 July 2007	Pre-bid meeting was attended by four vendors.
19 September 2007	Only one vendor submitted Techno-commercial offer. RFP was retracted due to single vendor situation.
February 2008	DAC concurred for buying an integrated SP gun system instead of hybrid system.
29 August 2008	RFP was issued to eleven vendors for inviting Techno-Commercial offers.
04 March 2009	Technical and commercial bids were received from one vendor i.e. M/s Rheinmetal Defence, hence RFP withdrawn on 21.4.2009.
October 2010	Fresh RFP was under process.

(iii) For procurement of SP Gun (Wheeled)

Date	Event
1998	Wheeled SP Guns emerged as a new concept. While the Army was pursuing the trial evaluation of hybrid Tracked SP gun, advancements in wheeled vehicle technology had made the wheeled SP gun a viable option.
June – September 1999	G 6 – T6 wheeled SP gun, offered by M/s Denel was trial evaluated in India.
January 2001	It was decided to de-link the procurement cases for the tracked and wheeled gun so that for wheeled gun, RFP could be issued to all known vendors.
November 2001	GSQR 621 (amended) was further amended to change calibre length from '45/52 calibre' to '52 calibre'.
31 January 2002	RFP was issued to 11 vendors.
13 March 2002	Technical offers submitted by five vendors were opened.
15 April 2002	As per TEC report, out of five Technical offers, only the offer of M/s Denel, South Africa was found to satisfy the GSQR.
14 June 2002	CCS approved procurement of qty 'X' of 155 mm SP wheeled gun.
December 2003	PNC concluded the negotiations.
16 December 2004	Due to infirmity in the procedure such as no adequate time had been given to vendors to develop and field the required configuration of guns, it was decided to issue fresh RFP to identify other possible contenders in the world market.
June 2005	In between ban was imposed on M/s Denel.
July 2005	The procurement process was closed by Ministry.

19 June 2006	DAC approved for procurement of 155mm x52 calibre SP gun (Wheeled) categorized as 'Buy with global RFP'
15 February 2007	RFP issued to 29 vendors.
01 August 2007	Technical offers were opened and only one vendor submitted technical offer. Due to single vendor situation. RFP was retracted.
08 October 2007	To identify more vendors RFI was issued to 10 vendors.
04 February 2008	RFP issued to five vendors.
October 2010	Trials of guns offered by two firms viz M/s Konstruka Defence, Slovakia Republic and M/s Rheinmetall was in progress.

ANNEXURE-III

(Referred to in Paragraph 2.3)

Statement showing lot wise position of rates achieved in commercial bids: -

Sl. No.	Name of the Firm	Date of acceptance of contract	Total price quoted	Remarks	Difference of rates in percentage between L1 and L2
Lot-1					
1.	Infinite Computer Ltd.	20 June 2005	₹ 63 Lakh	L1	486
2.	CMC Limited		₹ 3.79 crore	L2	
3.	L & T Infotech Ltd.		₹ 4.12 crore	L3	
4.	Tata consultancy Ltd.		₹ 4.70 crore	L4	
5.	IBILT Technology Ltd.		₹ 5.47 crore	L5	
6	3i Infotech Ltd.		₹ 11.40 crore	L6	
Lot-2					
1	Infinite Computer Solutions	27 June 2005	₹ 46.44 lakh	L1	387
2.	L&T Infotech Ltd.		₹ 2.24 crore	L2	
3.	TCS Ltd.		₹ 3.43 crore	L3	
4.	iBilt Technologies		₹ 3.87 crore	L4	
5.	Birlasoft Ltd.		₹ 4.01 crore	L4	
6.	CMC Ltd.		₹ 4.59 crore	L5	
7.	3i Infotech Ltd.		₹ 5.25 crore	L6	
8.	Covansys India (P) Ltd.		₹ 28.69 crore	L7	
Lot-3					
1.	Infinite Computer Solutions	27 June 2005	₹ 1.18 crore	L1	303
2.	L & T Infotech Ltd.		₹ 4.76 crore	L2	
3.	3i Infotech Ltd.		₹ 6.89 crore	L3	
4.	CMC Limited		₹ 9.95 crore	L4	
5.	Birlasoft Ltd.		₹ 13.61 crore	L5	
Lot-4					
1	A F Fergusson & Co.	07 February 2006	₹ 1.86 crore	L1	=
2.	iBilt Ltd.		₹ 2.23 crore	L2	
3.	Birlasoft Ltd.		₹ 2.98 crore	L3	
4.	Infinite Computer Solutions		₹ 4.13 crore	L4	
Lot-5					
1.	Infinite Computer Solutions	27 December 2005	₹ 1.68 crore	L1	--
2.	A.F.Ferguson & Co.		₹ 1.80 crore	L2	
3.	Birlasoft Limited		₹ 2.14 crore	L3	
Lot-6					
1.	IBILT Technology Ltd.	30 March 2007	₹ 3.54 crore	L1	38
2.	A.F.Ferguson & Co.		₹ 4.87 crore	L2	
3.	Infinite Computer		₹ 10.47 crore	L3	

	Solutions				
Lot-7					
1.	IBILT Technology Ltd.	30 March 2007	₹ 2.80 crore	L1	129
2.	A.F.Ferguson & Co.		₹ 6.41 crore	L2	
3.	Infinite Computer Solutions		₹ 8.20 crore	L3	
4.	Wipro Infotech Ltd.		₹ 10.29 crore	L4	
Lot-8					
1.	IBILT Technology Ltd.	30 March 2007	₹ 1.52 crore	L1	71
2.	Birlasoft Ltd.		₹ 2.60 crore	L2	
3.	A.F.Ferguson & Co.		₹ 3.31 crore	L3	
4.	Infinite Computer Solutions		₹ 5.16 crore	L4	
5.	Wipro Infotech Ltd.		₹ 7.90 crore	L5	

ANNEXURE- IVA

(Referred to in Paragraph 3.11)

Sl. No.	Convoy Note No. & Date	CHT No.	CHT Capacity in Ton as indicated in Budget Register	Weight of stores in Kg	Destination	Distance in Kms	Transit period one way (in days)	Amount (Paid) ₹	Date of receipt of stores at consignee end	Vehicle No. through which stores received at consignee end
1.	156 dated 03.07.06	RJ-13GA-0029	3	3000	Udhampur	2060	8	21445	10.7.06	RJ-13-GA-0029
2.	167 dated 06.07.06	RJ-13GA-0029	3	3000	Batinda	1830	6	14439	12.7.06	RJ-13-GA-0029
3.	370 dated 23.11.06	HR-61-3921	9	6643	Ambala	1646	6	21135	29.11.06	HR-61-3921
4.	375 dated 27.11.06	HR-61-3921	5	5000	Jodhpur	1261	4	12673	-	-
5.	424 dated 26.12.06	HR-61-3921	3	2998	Shakurbasti	1429	5	11275	-	HR-61-3921
6.	429 dated 29.12.06	HR-61-3921	3	2995	Shakurbasti	1429	5	11275	-	HR-61-3921
7.	385 dated 1.12.06	HR-38-4906	9	7298	Guwahati	2868	10	48756	-	HR-38-4906
8.	394 dated 05.12.06	HR-38-4906	9	8999	Guawahati	2868	10	48756	-	HR-38-4906
9.	532 dated 10.03.07	MH-14-6449	5.6	3000	Bagdogra	2350	8	28905	-	MH-14-6449
10.	545 dt.20.03.07	MH-14-6449	3	2913	Bagdogra	2350	8	24464	-	MH-14-6449
11.	152 dt.27.07.07	MH-14-6449	3	2234	Jalandhar	1800	6	15120	1.8.07	MH-14-6449
12.	154 dt.27.07.07	HR-39-A5073	15	5699	Udhampur	2060	8	49234	2.8.07	HR-39-A-5073
13.	165 dt.02.08.07	HR-39 A-5073	5.6	3000	Jalandhar	1800	6	19800	6.8.07	HR-39A-5073
14.	324 dt.16.11.07	MH-14F-1949	3	3000	Meerut	1450	5	12180	20.11.07	MH-14F-1949
15.	390 dt.24.12.07	MH-12DG-1321	9	7243	Udhampur	2060	8	32960	-	-
16.	402 dt.01.01.08	MH-12DG-1321	5.6	4897	Jalandhar	1800	6	19800	-	MH-12DG-1321
17.	409 dt.04.01.08	MH-14-AS-2280	3	3000	Gauwahati	2868	10	31548	17.01.08	MH-14-AS-2280
18.	416 dt.08.01.08	MH-14-AS-2280	3	2963	Gauwahati	2868	10	31548	-	MP-09GE-2628
19.	490 dated 25.02.08	MH-12-4840	3	2371	Bagdogra	2350	8	25850	14.3.08	MH-12-4840
20.	508 dt.05.03.08	MH-12-4840	3	3000	Bagdogra	2350	8	25850	20.03.08	MP-09-HF-0585

21.	531 dt.15.03.08	MH-12-4840	3	3000	Bagdogra	2350	8	25850	-	-
22.	540 dt.24.03.08	HR-56-A-5892	20	3000	Udhampur	2060	8	49234		HR-56-A-5892
23.	542 dt.26.03.08	HR-56-A-5892	20	5428	Pathankot	1907	7	45577		HR-56-A-5892
24.	514 dt.7.03.08	MH-11T-4185	9	3000	Udhampur	2060	8	32960		-
25.	523 dt.13.03.08	MH-11T-4185	20	5534	Pathankot	1907	7	45577		-
26.	536 dt.17.03.08	MH-11T-4185	20	5534	Pathankot	1907	7	45577		-
27.	011 dated 10.04.08	MH-12DG-1321	20	5600	Pathankot	1907	7	45577	16.4.08	MH-12DG-1321
28.	67 dated 07.05.08	HR- 56B-5892	5.6	5600	Pathankot	1907	7	20977	12.5.08	HR- 56B-5892
29.	72 dated 12.5.08	HR- 56B-5892	3	3000	Pathankot	1907	7	16019	-	HR- 56B-5892
30.	285 dated 7.10.08	MH-14-4874	3	2966	Guwahati	2868	10	33842	16.10.08	MH-14-4874
31.	293 dated 10.10.08	MH-14-4874	3	3000	Guwahati	2868	10	33842	20.10.08	MH-14-4874
32.	305 dated 16.10.08	MH-14-4874	3	2800	Guwahati	2868	10	33842	25.10.08	MH-14-4874
33.	309 dated 18.10.08	MH-14-4874	3	3000	Guwahati	2868	10	33842	4.11.08	MH-14-4874
34.	311 dated 20.10.08	MH-14-4874	3	3000	Guwahati	2868	10	33842	4.11.08	MH-14-4874
35.	379 dated 13.01.09	HR-39-5892	15	3150	Jalandhar	1800	6	40176	20.1.09	HR-39-5892
36.	382 dated 15.01.09	HR-39-5892(39B)	15	4568	Jalandhar	1800	6	40176	20.1.09	HR-39-5892
37.	33 dated 29.04.09	HR-63-4571	5.6	5558	Guwahati	2868	10	41586	-	-
38.	38 dated 04.05.09	MH-12AR-8732	5.6	5629	Guwahati	2868	10	41586	16.5.09	MH-12AR-8732
39.	56 dated 13.05.09	MH-12AR-8732	5.6	4518	Guwahati	2868	10	41586	23.5.09	MH-12AR-8732
40.	77 dated 19.05.09	HR-39A-7220	9	6775	Pathankot	1907	7	31332	26.5.09	HR-39A-7220
41.	84 dated 20.05.09	HR-39A-7220	9	6751	Udhampur	2060	8	35164	29.5.09	HR-39A-7220
42.	95 dated 26.05.09	MH 14V-3735	5.6	5174	Guwahati	2868	10	41586	4.6.09	MH 14V-3735
43.	109 dated 29.05.09	MH 14V-3735	5.6	5590	Guwahati	2868	10	41586	8.6.09	MH 14V-3735
44.	65 dated 15.05.09	MH-14 F-2331	3	2995	Guwahati	2868	10	32695	25.5.09	MH-14 F-2331
45.	87 dated 22.05.09	MH-14 F-2331	3	1604	Guwahati	2868	10	32695	1.6.09	MH-14 F-2331
46.	116 dated 06.06.09	HR-56B-5892	5.6	5592	Guwahati	2868	10	41586	16.6.09	HR-56B-5892
47.	118 dated 12.06.09	HR-56B-5892	9	9017	Udhampur	2060	8	35164	-	-
48.	122 dated 22.06.09	HR-56B-5892	9	9000	Udhampur	2060	8	35164	2.7.09	HR-56B-5892
	Total							1535653		

ANNEXURE-IVB

(Referred to in Paragraph 3.11)

Sl. No.	Convoy Note No. & Date	CHT No.	CHT Capacity in Ton as indicated in Budget Register	Weight of stores in Kg	Destination	Distance in Kms	Transit period one way (in days)	Amount (Paid) ₹	Date of receipt of stores at consignee end	Vehicle No. through which stores received at consignee end
1.	030 dated 02.05.06	MH-12 R-6201	3	3000	Jodhpur	1261	4	10176	4.5.06	RJ-191G-4751
2.	049 dated 08.05.06	MH-12 R-6201	3	3000	Jodhpur	1261	4	10176	10.5.06	RJ-191G-7853
3.	121 dated 12.07.07	MH-14-6449	3	3000	Bagdogra	2350	8	25850	25.7.07	WB-39-9220
4.	133dated 17.07.07	MH-14-6449	3	2999	Bagdogra	2350	8	25850	25.7.07	WB-39-9220
5.	498 dated 28.02.08	MH-14-6449	3	3000	Bagdogra	2350	8	25850	14.3.08	MH-12-4840
6.	505 dated 04.03.08	MH-14-6449	3	2900	Bagdogra	2350	8	25850	20.3.08	MP-09HF-0585
7.	524 dated 13.03.08	MH-14-6449	3	3000	Bagdogra	2350	8	25850	25.3.08	MP-09HF-0485
8.	527 dated 14.03.08	MH-14-6449	3	3000	Bagdogra	2350	8	25850	25.3.08	MP-09HF-0485
9.	535 dated 17.03.08	MH-14-6449	3	3000	Bagdogra	2350	8	25850	26.3.08	NL-06A-2418
10.	316 dated 10.11.07	MH-14F-1949	3	3000	Bagdogra	2350	8	25850	6.12.07	WB-73B-0611
11.	330 dated 19.11.07	MH-14F-1949	3	2649	Ambala	1646	6	13826	24.11.07	HR-56B-5892
12.	351 dated 29.11.07	MH-14F-1949	3	3000	Bagdogra	2350	8	25850	12.12.07	WB-73-0586
13.	495 dated 27.02.08	MH-14F-1949	3	3000	Bagdogra	2350	8	25850	14.3.08	MH-12-4840
14.	512 dated 06.03.08	MH-14F-1949	3	3000	Bagdogra	2350	8	25850	20.3.08	MP-09HF-0585
15.	399 dated 29.12.07	MH-14-AS-2280	3	3000	Guwahati	2868	10	31548	14.1.08	AS-11C-3154
16.	405 dated 02.01.08	MH-14-AS-2280	3	3000	Guwahati	2868	10	31548	17.1.08	MP-09HF-1201
17.	010 dated 07.04.08	MH-12DG-1321	20	5466	Bhatinda	1830	6	43737	12.4.08	HR-39A-6663
18.	114 dated 03.06.08	MH-14-4874	5.6	5066	Guwahati	2868	10	38718	27.6.08	HR-56 Vehicle (No. not clear)
19.	082 dated 22.05.08	MH-14-AS-9170	9	9008	Kolkata	2102	7	26801	31.5.08	WB-41B-7031
20.	102 dated 27.05.08	MH-14-AS-9170	9	8244	Kolkata	2102	7	26801	3.6.08	WB-23A-7951
21.	115 dated 04.06.08	MH-14-AS-9170	9	7694	Kolkata	2102	7	26801	11.6.08	WB-22B-4999
22.	5 dated 16.04.09	HR-56B-5892	5.6	5511	Udhampur	2060	8	29870	24.4.09	HR-39A-9891

23.	1 dated 15.04.09	HR-63-4571	5.6	4565	Udhampur	2060	8	29870	21.4.09	HR-39A-5892
24.	15 dated 20.04.09	HR-63-4571	9	5277	Udhampur	2060	8	35164	4.5.09	HR-39A-5891
25.	67 dated 15.05.09	HR-39A-7220	9	4350	Pathankot	1907	7	31332	22.5.09	HR-56A-5892
26.	83 dated 21.05.09	MH 14V-3735	5.6	5290	Guwahati	2868	10	41586	30.5.09	MP-09HF-5020
	Total							712304		

ANNEXURE-IVC

(Referred to in Paragraph 3.11)

Sr. No.	Name of Depot	SO No Date	CHT No.	Convoy note No. & Date	Destination	Km No. of days required as per contract	Hiring charges paid
1-A	COD Dehu Road	20 dated 3.5.06	RJ-14-GA 2688	42 dated 4.5.06	Jalandhar	<u>1800 KMs</u> 6 days	14526/-
1-B	CAFVD	22 dated 6.5.06	RJ-14-GA 2688	30 dated 8.5.06	Patiala	<u>1600 KMs</u> 6 days	12912/-
2-A	COD Deha Road	32 dated 9.5.06	HR-46C- 2249	54 dated 10.5.06	Hissar	<u>1500 KMs</u> 6 days	12831/-
2-B	CAFVD	32 dated 11.5.06	HR-46C- 2249	43 dated 12.5.06	New Delhi	<u>1429 KMs</u> 5 days	14361/-
3-A	COD Dehu Road	134 dated 1.7.06	RJ-13-GA 0029	156 dated 3.7.06	Udhampur	<u>2060 KMs</u> 8 days	21445/-
3-B	CAFVD	84 dated 6.7.06	RJ-13-GA 0029	97 dated 7.7.06	Bhatinda	<u>1830 KMs</u> 6 days	14438/-
3-C	COD Dehu Road	145 dated 5.7.06	RJ-13-GA 0029	167 dated 6.7.06	Bhatinda	<u>1830KMs</u> 6 days	14438/-
4-A	COD Dehu Road	149 dated 6.7.06	HR-37A- 7932	171 dated 7.7.06	PTK	<u>1907 KMs</u> 7 days	19165/-
4-B	CAFVD	88 dated 11.7.06	HR-37A- 7932	101 dated 12.7.06	Jalandhar	<u>1830 KMs</u> 6 days	14202/-
5-A	CAFVD	90 dated 12.7.06	HR-39A-5073	103 dated 13.7.06	Jodhpur	<u>1261 KMs</u> 4 days	9941/-
5-B	COD Dehu Road	167 dated 15.7.06	HR-39A-5073	189 dated 17.7.06	Jodhpur	<u>1261 KMs</u> 4 days	12673/-
6-A	COD Dehu Road	313 dated 28.10.06	PB-10-AR-7219	336 dated 30.10.06	Jalandhar	<u>1800 KMs</u> 6 days	14202/-
6-B	CAFVD	141 dated 30.10.06	PB-10-AR-7219	151 dated 31.10.06	PTK	<u>1907 KMs</u> 7 days	15046/-
7-A	COD Dehu Road	339 dated 16.11.06	HR-56A- 1246	363 dated 17.11.06	PTK	<u>1907 KMs</u> 7 days	44052/-

7-B	CAFVD	150 dated 17.11.06	HR-56A- 1246	160 dated 17.11.06	PTK	<u>1907 KMs</u> 7 days	19165/-
8-A	COD Dehu Road	346 dated 21.11.06	HR-61C-3921	370 dated 23.11.06	Ambala	<u>1646 KMs</u> 6 days	21135/-
8-B	CAFVD	152 dated 20.11.06	HR-61C-3921	162 dated 21.11.06	PTK	<u>1907 KMs</u> 7 days	19165/-
9-A	CAFVD	204 dated 20.2.07	HR-64-0599	215 dated 21.2.07	PTK	<u>1907 KMs</u> 7 days	15046/-
9-B	COD Dehu Road	494 dated 20.2.07	HR-64-0599	518 dated 22.2.07	Jodhpur	<u>1261 KMs</u> 4 days	9949/-
10-A	COD Dehu Road	140 dated 19.7.07	HR-56A-5892	140 dated 20.7.07	Bhatinda	<u>1830 KMs</u> 6 days	20130/-
10-B	CAFVD	35 dated 21.7.07	HR-56A-5892	35 dated 23.7.07	Suratgarh	<u>1805 KMs</u> 6 days	19855/-
11-A	COD Dehu Road	230 dated 12.9.07	HR-39C-9510	230 dated 14.9.07	Bhatinda	<u>1830 KMs</u> 6 days	20130/-
11-B	CAFVD	68 dated 14.9.07	HR-39C-9510	68 dated 14.9.07	Suratgarh	<u>1805 KMs</u> 6 days	15162/-
12-A	COD Dehu Road	241 dated 19.9.07	MH-14-AS-8315	241 dated 21.9.07	Allahabad	<u>1465 KMs</u> 5 days	18679/-
12-B	CAFVD	70 dated 14.9.07	MH-14-AS-8315	70 dated 17.9.07	Jalandhar	<u>1800 KMs</u> 6 days	22950/-
13-A	COD Dehu Road	240 dated 19.9.07	HR-39-A-5891	240 dated 21.9.07	Udhampur	<u>2060 KMs</u> 8 days	32960/-
13-B	CAFVD	72 dated 18.9.07	HR-39-A-5891	72 dated 19.9.07	Jalandhar	<u>1800 KMs</u> 6 days	15120/-
14-A	COD Dehu Road	402 dated 31.12.07	MH-12-DG-1321	402 dated 1.1.08	Jalandhar	<u>1800 KMs</u> 6 days	19800/-
14-B	CAFVD	138 dated 3.1.08	MH-12-DG-1321	138 dated 4.1.08	Jalandhar	<u>1800 KMs</u> 6 days	19800/-
15-A	CAFVD	172 dated 6.2.08	MH-12-DG-1321	172 dated 6.2.08	Jalandhar	<u>1800 KMs</u> 6 days	15120/-
15-B	COD Dehu Road	470 dated 11.2.08	MH-12-DG-1321	470 dated 12.2.08	PTK	<u>1907 KMs</u> 7 days	45577/-
15-C	CAFVD	178 dated 16.2.08	MH-12-DG-1321	178 dated 18.2.08	Roorkee	<u>1594 KMs</u> 6 days	17534/-

16-A	CAFVD	186 dated 23.02.08	HR-39-A-7197	186 dated 26.2.08	Hissar	<u>1500 KMs</u> 6 days	38001/-
16-B	COD Dehu Road	496 dated 26.2.08	HR-39-A-7197	496 dated 27.2.08	PTK	<u>1907 KMs</u> 7 days	45577/-
17-A	COD Dehu Road	492 dated 25.2.08	HR-56-4393	492 dated 26.2.08	Bhatinda	<u>1830 KMs</u> 6 days	43737/-
17-B	CAFVD	190 dated 27.2.08	HR-56-4393	190 dated 28.2.08	Delhi Cantt.	<u>1429 KMs</u> 5 days	34153/-
18-A	CAFVD	192 dated 29.2.08	MH-12-4840	192 dated 1.3.08	Allahabad	<u>1465 KMs</u> 5 days	12306/-
18-B	COD Dehu Road	508 dated 4.3.08	MH-12-4840	508 dated 5.3.08	Bagdogra	<u>2350 KMs</u> 8 days	25850/-
19-A	COD Dehu Road	540 dated 20.3.08	HR-56-A-5892	540 dated 24.3.08	Udhampur	<u>2060 KMs</u> 8 days	49234/-
19-B	CAFVD	213 dated 24.3.08	HR-56-A-5892	213 dated 25.3.08	Suranassi	<u>1800 KMs</u> 6 days	19800/-
19-C	COD Dehu Road	542 dated 25.3.08	HR-56-A-5892	542 dated 26.3.08	PTK	<u>1907 KMs</u> 7 days	45577/-
20-A	COD Dehu Road	36 dated 19.4.08	HR-56-B-5892	36 dated 21.4.08	PTK	<u>1907 KMs</u> 7 days	45577/-
20-B	CAFVD	3 dated 22.4.08	HR-56-B-5892	3 dated 23.4.08	Suratgarh	<u>1805 KMs</u> 6 days	19855/-
							981176/-
							Say ₹ 9.81 lakh

ANNEXURE-V

(Referred to in Paragraph 3.14)

Recoveries at the instance of Audit

Sl. No.	Unit/Formation	Nature of overpayment/ non-recovery	Amount (₹ in lakh)
1	DEO Secunderabad	Recovery from Hyderabad Cricket Association and Sports Authority of AP towards premium and rentals	365.95
2	DEO, Ambala Circle, Ambala	Adjustment of excess amount of service charges paid to Cantonment Board Ambala Cantt.	230.00
3	PCDA (O) Pune	Irregular payment of Pay and Allowances i. Irregular payment of Qualification Grant (₹1.64 lakh) ii. Irregular payment of Field Allowance (₹ 4.94 lakh) iii. Irregular payment of Transport Allowance (₹ 8.31 lakh) iv. Recovery on account of encashment of leave (₹ 8.26 lakh) v. Recovery from VI Pay Commission Arrears in respect of Retired Army Officers (₹ 47.97 lakh) vi. Recovery of cost of Training (₹ 6.84 lakh) vii. Irregular Payment of Flying Allowances (₹ 1.20 lakh) viii. Recovery on account of other allowances (₹ 7.92 lakh)	87.08
4	(i) PAO (GREF) Pune (ii) PAO (EME) Secunderabad (iii) PAO (ORs) Arty Centre Nasik (iv) PAO (ORs) AOC Secunderabad	Excess VAT paid on furniture (₹ 1.88 lakh) Irregular payment of CMFA Allowance (₹5.31lakh) Irregular payment of transfer grants (₹5.17 lakh) Irregular payment of Field Allowance while in peace (₹ 17.89 lakh)	

	(v) Accounts Section CDA Bangalore	Under recovery of pay and allowances of Army personnel deputed to AGIF (₹ 3.03 lakh)	33.28
5	GE(P) Jabalpur/ GE Talbahet	Labour welfare cess from contractors	68.87
6	(i)GE(N) Ahmednagar (ii) GE Chennai	Recovery of electricity charges from paying consumers (₹ 45.03 lakh) Non-recovery of rent and allied charges from Palm Grove Girl's' hostel (₹ 5.81 lakh)	50.84
7	(i) Supply Depot Pune (ii) HEMRL Pune (iii) CSD HQ Mumbai (iv) HQ PSA Pune	Issue of dry ration to DIAT Pune (₹ 38.64 lakh) Deduction of training charges (₹ 1.35 lakh) Monitoring of Gift Schemes (₹ 3.56 lakh) Use of Government buildings for non-bonafide purposes (₹ 0.3 lakh)	43.85
8	DRDL Hyderabad	Recovery of LD for delayed supply of items	14.50
		Total	894.37

Say ₹ 8.94 crore

ANNEXURE-VI

(Referred to in paragraph No 3.14)

Savings at the instance of Audit

Sl. No.	Unit/ formation	Nature of irregularity	Remedial measure taken by auditee	Amount involved (₹ in lakh)
1	Headquarters Madhya Bharat Area	Irregular provision of accommodation for civil Gazetted Officers (CGO) at MCTE	Cancellation of sanction	168.02
2	Commander, HQ MP, C & A Sub Area	Provn of sewage system and External Water Sup for security post at COD Chheoki (₹ 10.19 lakh) Spl repair to Offrs md accn bldg No. P-64 (EKALVAYA NIVAS) of CMM Jabalpur (₹13.00 lakh) Spl repair to Offrs md accn bldg No. P-63 (EKALVAYA NIVAS) of CMM Jabalpur (₹13.00 lakh) Spl Repair to JCOs md accn bldg No. MM-37 (CHURCH Lines) at CMM Jabalpur (₹12.85 lakh) Spl Repair to JCOs md accn bldg No. MM-34 (CHURCH Lines) at CMM Jabalpur (₹13.50 lakh)	Cancellation of sanction	62.54
3	HQrs Andhra Sub Area	Construction of five additional rooms in MES IB Secunderabad	Cancellation of sanction	36.00
4	ACC&S Ahmednagar	Special repair to Water proofing Treatment for Roof Slab of Building in AC Depot during warranty period	Cancellation of sanction	14.88
5	NDA Khadakwasla	Special repairs to Offices of Dy. Comdt Sectt and Training Branch at Sudan Block at NDA.	Cancellation of sanction	14.57

6	<p>(i) Adhoc Station HQrs, Joshimath</p> <p>(ii) Station HQrs Lansdowne</p> <p>(iii) Station HQrs. Kamptee</p>	<p>Irregular sanction of provision of Chain Link Fencing from Nilgiri Complex to Building MT Complex at HQ 9 (I) Mtn Bde Gp Camp at Joshimath (₹ 4.95 lakh)</p> <p>Irregular sanction of provision of deficient accommodation for Defence Civilian employees of GRRC at Lansdowne (₹ 5.00 lakh)</p> <p>Provision of Boundary Wall 8 feet height surrounding the washing point of dhobi ghat at APS Centre Kamptee. (₹1.98 lakh)</p>	Cancellation of sanction	11.93
7	COD Dehu Road	Purchase of Crank Shaft Std.	Cancellation of supply order	16.91
8	<p>(i) Station HQ Ranchi</p> <p>(ii) HQ 3 Corps</p>	<p>(i) Provision of solar Water Heater for OTM Accommodation and cook House (₹ 3.90 lakh)</p> <p>(ii) Provision of solar Heater at living accommodation of ORs of 4 Bihar (₹ 3.58 lakh)</p> <p>Irregular sanctioning of special repair works to Building No. P-1 and P-2 at Rangapahar Military Station (₹12.43 lakh)</p>	<p>Cancellation of Admin Approval</p> <p>De-released of Admin Approval</p>	19.91
9	(i) Headquarters, Meerut Sub Area	<p>(i) Non deduction of amount of schedule of credit in sanction for improvement of HT Feeder for CMVL & Vaidya Enclave Area at Meerut Cantt. (₹ 2.64 lakh)</p> <p>(ii) Non-deduction of amount of schedule of credit in sanction for improvement of HT Feeder for Mall road and Malhotra Enclave Area at Meerut Cantt (₹ 3.46 lakh)</p>	Sanction amount reduced	

	(ii) CE(Fy) Hyderabad	Provision of contingency in Admin. Approval for deposit work given by MES to other organization (₹12.80 lakh)	Reduction Statement	18.90
10	CSDHQ Mumbai	Overvaluation of closing stock thereby inflating the profit (₹ 244.54 lakh) Under valuation of invoiced stores resulting in inflation of sales and profit (₹178.02 lakh) Incorrect valuation of closing stock CSD Kochi inflating the profit (₹4.76 lakh) Incorrect valuation of closing stock resulted in overstating the profit in Annual Account 2008-09 (₹ 3.61 lakh)	Annual Account 2008-09 amended to indicate true profit Annual Account 2008-09 amended to indicate true profit	430.93
			Total	794.59

Say ₹ 7.95 crore

ANNEXURE-VII

(Referred to in Paragraph 8.1.4)

Showing details of Overheads in relation to the cost of production
in respect of various Ordnance Factories from 2005-06 to 2009-10.
(Prepared based on the Summary of Cost of Outturn for the years 2005-06 to 2009-10)

(₹ in crore)

Division	Year	Fixed Overhead Charges	Variable Overhead Charges	Total Overhead Charges	Cost of Production	Percentage of Overhead to cost of production	Average percentage of overhead to cost of production
1	2	3	4	5	6	7	8
Materials and Component	2005-06	288.67	238.20	526.87	1148.08	45.89	44.52
	2006-07	321.86	226.91	548.77	1191.23	46.07	
	2007-08	337.07	251.54	588.61	1417.35	41.53	
	2008-09	403.98	301.82	705.80	1656.29	42.61	
	2009-10	459.70	233.64	693.34	1490.60	46.51	
Weapons, Vehicles and Equipment	2005-06	540.49	308.58	849.07	2588.77	32.80	36.34
	2006-07	506.76	264.21	770.97	2027.79	38.02	
	2007-08	544.71	287.29	832.00	2512.26	33.12	
	2008-09	636.85	238.87	875.72	2350.08	37.26	
	2009-10	686.83	316.58	1003.41	2476.41	40.52	
Ammunitions and Explosives	2005-06	376.95	210.29	587.24	2611.83	22.48	23.01
	2006-07	396.81	181.58	578.39	2736.10	21.14	
	2007-08	415.16	216.80	631.96	3149.68	20.06	
	2008-09	547.70	393.89	941.59	3807.14	24.73	
	2009-10	763.02	282.17	1045.19	3924.14	26.63	
Armoured Vehicles	2005-06	247.35	122.81	370.16	1830.41	20.22	22.21
	2006-07	271.88	100.36	372.24	1422.57	26.17	
	2007-08	265.39	149.08	414.47	1682.75	24.63	
	2008-09	299.13	133.24	432.37	2137.34	20.23	
	2009-10	489.69	155.33	645.02	3257.75	19.80	
Ordnance Equipment Factories	2005-06	118.11	61.84	179.95	632.50	28.45	31.60
	2006-07	117.21	54.31	171.52	579.84	29.58	
	2007-08	122.79	53.54	176.33	550.57	32.03	
	2008-09	162.31	62.32	224.63	659.55	34.06	
	2009-10	165.95	60.69	226.64	669.00	33.88	
Grand Total Ordnance Factories as a whole	2005-06	1571.57	941.72	2513.29	8811.59	28.52	29.63
	2006-07	1614.52	827.38	2441.90	7957.53	30.69	
	2007-08	1685.12	958.25	2643.37	9312.61	28.38	
	2008-09	2049.97	1130.14	3180.11	10610.40	29.97	
	2009-10	2565.19	1048.41	3613.60	11817.89	30.58	

ANNEXURE-VIII

(Referred to in Paragraph 8.1.4)

(Showing the details of Division wise amount of supervision charges incurred during the last five years and its relation with Direct and Indirect labour charges)

(₹ in crore)

Division	Year	Direct Labour	Indirect Labour	% of Indirect Labour on Direct Labour	Total Labour Charges	Super vision charges	% of Supervision charges on Total Labour Charges	% of Supervision charges on Direct Labour Charges
Material & Components	2005-06	111	129	116%	240	131	55%	118%
	2006-07	106	117	110%	222	137	62%	129%
	2007-08	116	125	108%	241	143	59%	123%
	2008-09	137	190	139%	327	205	63%	150%
	2009-10	198	193	97%	391	267	68%	135%
Weapons, Vehicles and Equipment	2005-06	197	204	104%	401	230	57%	116%
	2006-07	177	179	101%	356	222	62%	125%
	2007-08	188	185	98%	373	236	63%	126%
	2008-09	224	292	130%	516	342	66%	153%
	2009-10	298	312	105%	610	433	71%	145%
Ammunition and Explosive	2005-06	168	178	106%	346	228	66%	136%
	2006-07	153	154	101%	306	233	76%	152%
	2007-08	168	156	93%	324	246	76%	146%
	2008-09	205	250	122%	455	380	84%	185%
	2009-10	299	243	81%	542	477	88%	160%
Armoured Vehicles	2005-06	63	67	106%	130	95	73%	151%
	2006-07	64	60	94%	124	96	77%	150%
	2007-08	73	63	86%	136	98	72%	134%
	2008-09	97	101	104%	198	172	87%	177%
	2009-10	137	100	73%	237	229	97%	167%
Ordnance Equipment	2005-06	117	64	55%	181	53	29%	45%
	2006-07	113	54	48%	166	51	31%	45%
	2007-08	111	54	49%	165	53	32%	48%
	2008-09	136	93	68%	229	99	43%	73%
	2009-10	186	117	63%	303	102	34%	55%
Total	2005-06	656	642	98%	1298	736	57%	112%
	2006-07	612	564	92%	1176	738	63%	121%
	2007-08	655	583	89%	1238	776	63%	118%
	2008-09	800	926	116%	1726	1199	69%	150%
	2009-10	1118	965	86%	2083	1508	72%	135%