

APPENDICES

Appendix-2.1

(Refer Paragraph: 2.1.12.2; Page: 23)

Statement showing percentage of wheat issued on an average each month (October 2013 to March 2015) to Flour Mills *vis-a-vis* their monthly grinding capacity

Sl. No	Name of the Miller	Monthly grinding capacity (Qtls.)	Average monthly wheat issued (Qtls.)	Bran sold (₹in lakh)	Grinding charges paid (₹in lakh)	Percentage to capacity
1.	National Flour Mill	37500	7467	2.80	3.21	20
2.	Bhagwati Flour Mill	30000	8131	3.05	3.50	27
3.	Janata Flour Mill	24200	5236	1.96	2.25	22
4.	New Kissan Flour Mill	27000	2766	1.04	1.19	10
5.	Upkar Flour Mill	30000	5163	1.94	2.22	17
6.	Mahajan Flour Mill	36000	12541	4.70	5.39	35
7.	New Nav Bharat Flour Mill	30000	3712	1.39	1.60	12
8.	Kissan Agro Flour Mill	18000	2959	1.11	1.27	16
9.	Jammu Flour Mill	36000	4245	1.59	1.83	12
10.	Om Flour Mill	18000	6390	2.40	2.75	36
11.	Durga Flour Mill	18000	4543	1.70	1.95	25
12.	Ambika Flour Mill	18000	3939	1.48	1.69	22
13.	New Jammu Flour Mill	30000	7492	2.81	3.22	25
14.	Ganpati Flour Mill	5630	4536	1.70	1.95	81
15.	Vaishno Flour Mill	13500	8182	3.07	3.52	61
16.	KK Flour Mill	30000	5788	2.17	2.49	19
17.	JK Flour Mill	30000	8253	3.09	3.55	28

Appendix-2.2

(Refer Paragraph: 2.4.9.2; Page: 88)

Irregularities in finalization of rate contract

1. Commissioning of High Power Electronic Oscillator System 5 KVA to 100 KVA	
<p>Technical Evaluation of tender documents had been got conducted by a single Expert instead of a committee of Experts. Out of the three firms¹ declared qualified bid of one firm was rejected (February 2010) on the ground of non-submission of documents including CE/ UL² certificates (even though none had submitted the same) and the other two firms had furnished authorization and turnover documents of single manufacturer (SU-KAM) Power System Limited. The Purchase Contract had been finalized on single tender basis. Equipment worth ₹1.75 crore were procured by test-checked Health Institutions on the basis of this rate contract.</p>	
2. Rate Contract for Machinery/ Equipment (Tender No. 5 of 2010)	
<p>PC-2 invited tenders under NIT 5 of 2010 for the finalization of Rate contracts of 163 Machinery/ equipment items, out of which Rate contracts of 37 machinery/ equipment (23 per cent) only had been finalized. 11 cases were declared qualified by a single Expert instead of a committee of Experts. 12 items were finalized out of two qualified bidders and there was only one qualified bidder for 10 items. The Principal (GMC) Jammu accepted (August 2015) that in some of the specialties the department had only one qualified doctor so the tenders were evaluated by single expert.</p>	
A. Finalisation of Rate Contracts on Single tender basis/ splitting of contracts	
(i)	Nephelometer (Item No 132)
	<p>Out of four bidders, two firms³ had been rejected by the experts without justification. Though the remaining two firms⁴ were possessing equipment of the same manufacturer and had quoted the same price of ₹26.52 lakh the PC issued rate contract in favour of both firms. No competition had been ensured in financial evaluation by Purchase Committee as single original manufacturer (Siemens) had qualified in the technical evaluation. Splitting of the contract in absence of stipulation in the NIT was in violation of the CVC guidelines. The Principal (GMC) Jammu accepted (August 2015) that the rate contract was issued in favour of two⁵ firms of the single manufacturer.</p>
(ii)	High through Put 38 parameters Haematology Analyser (Item No 102)
	<p>Out of five bidders, two were technically rejected without justification. Out of remaining three⁶, two were possessing equipment of the same manufacturer, were not complying with one of the technical specifications and had quoted the same price of ₹20,40,000. The PC issued rate contract in favour of both firms. This indicates that there had not only been limited competition but also incorrect evaluation of technical bids. Splitting of the contract among the two firms, without any stipulation in the NIT, was in violation of the CVC guidelines. The Principal (GMC) Jammu accepted (August 2015) that the rate contract was issued in favour of two⁷ firms of the single manufacturer.</p>

¹ 1. M/s Aditya Technologies 2. M/s Access Traders 3. M/s Apex Power Control

² Certificate of European standards (CE), Underwriters Laboratories (UL)

³ 1. M/s AASTHA Medical Devices Rohtak 2. M/s Esteem Surgical Pvt. Limited.

⁴ 1. M/s K Medicals Jammu (Siemens) 2. M/s Kay Associates, Jammu (Siemens).

⁵ 1. M/s K Medicals Jammu (Siemens) 2. M/s Kay Associates, Jammu (Siemens).

⁶ 1. M/s J&K Scientific Jammu (Transia Biomedicals) 2. M/s K Medical Jammu (Siemens) 3. M/s Kay Associates Jammu (Siemens)

⁷ 1. M/s K Medicals Jammu (Siemens) 2. M/s Kay Associates, Jammu (Siemens)

(iii)	<p>Needle guided ultrasound scanner for vascular Access (item No 52)</p> <p>Out of three⁸ firms who had participated in the tender two were technically rejected without justification. The PC did not explore option of re-tendering and issued the RC on single tender basis in favour of the firm for ₹11,15,000. Audit noticed that equipment worth ₹35.12 lakh had been procured by the test checked health institutions on the basis of this Rate Contract. The Principal (GMC) Jammu stated (August 2015) that the contract had been approved with the condition that supplier shall undertake that rates charged were the lowest applicable to all Government/Private institutions.</p>
(iv)	<p>Ultrasound cutting and Coagulating Device (Item No 55)</p> <p>Out of five⁹ firms only one firm¹⁰, the authorized dealer of M/s Johnson and Johnson Limited was declared qualified by the technical experts. The PC did not explore option of re-tendering and issued the RC on single tender basis in favour of the firm at the rate of ₹19.51 lakh. Audit however noticed that another firm though meeting tendered specification had been rejected by the technical experts for not providing catalogue. Equipment worth ₹1.80 crore had been procured by the test checked health institutions on the basis of the Rate Contract. The Principal (GMC), Jammu stated (August 2015) that item was approved in favour of the firm as it was technically qualified and had patented technology.</p>
B. Allotment of Rate Contracts despite Backing out of L1 bidders	
(i)	<p>Slide Stainer Automatic (Item No 105)</p> <p>Out of four firms which had participated in the tender one was rejected without justification. Out of the remaining three the L1 M/s Aadish Enterprises Jammu which had quoted a price ₹5,02,000 was ignored in favour of the firm (M/s Towa Options Delhi) which had quoted a higher price of ₹8,07,639. It was reported that the L1 had withdrawn from the tender but audit noticed that the firm had withdrawn on 21st March 2011 while as the bids had been opened on 8th March 2011. Issuance of rate contract at ₹8,07,639 to the firm on single tender basis resulted in an extra cost of ₹3,05,639. The Principal (GMC) Jammu replied that due to under performance of the approved tenderer, the rate contract was issued in favour of the next firm with the condition that lowest rates as applicable to Government/ private institutions would be charged for equipment.</p>
(ii)	<p>Video Bronchoscope (Adult) (Item No 140)</p> <p>Out of the three firms which had participated in the tender, two (M/s L.M. Agencies and M/s SISCO Delhi) were declared technically qualified. No action was taken against the L1 which had quoted a price of ₹26,42,644 but had refused (September 2011) to supply the equipment at the tendered rate. The PC did not explore option of re-tendering and issued the RC in favour of the other firm (M/s L.M. Agencies) at the rate of ₹38.29 lakh with the resultant extra cost of ₹11.86 lakh. The Principal (GMC) Jammu stated that in the interest of patient care the rate contract was allotted to the next highest bidder.</p>

⁸ 1. M/s Nigam K.G. Associates Jammu 2. M/s Saver's and Server's Jammu 3. M/s Hans Raj & Sons Jammu.

⁹ 1. M/s Caulson & Co Jammu 2. M/s Amit Overseas Delhi 3. M/s N.W. Overseas Panipat 4. M/s Nigam K.G. Associates Jammu 5. M/s Healthware Electronic, Jammu

¹⁰ M/s Caulson and Co Jammu

(iii)	<p>Dialysis Machine (Item No 53)</p> <p>Out of four firms which had participated in the tender, two were technically disqualified without justification. Out of the other two¹¹ firms the L1 had quoted a price of ₹6,79,000 but had subsequently intimated that ₹56,000 would be charged extra for the accessories. The PC did not explore option of re-tendering and issued the RC in favour of the other firm (M/s Kay Associates) at the rate of ₹7,20,000. Equipment worth ₹96.48 lakh had been procured by the test checked health institutions on the basis of this Rate Contract. The Principal (GMC) Jammu stated that rate contract was issued in favour of next bidder as the L1 had subsequently intimated charging of consumables costs.</p>
C. Finalization of RC despite Wide variation in the quoted rates	
(i)	<p>Impedance Meter (Item No 82)</p> <p>Despite rate difference of ₹16,90,204 between price quoted by two firms (M/s Elkon Pvt. Limited Delhi and Rohit Surgical Pvt Limited) in respect of the same equipment, the PC approved the rate contract in favour of M/s Elkon Private Limited at the lower rate of ₹4,37,220. The RC was approved without analyzing the reasons for huge different in rate.</p>
(ii)	<p>Operating Table with Remote Control (92)</p> <p>Out of 14 firms which participated in the tender, eight were rejected by the PC without justification. Despite the price quoted by other six firms ranged between ₹3.87 lakh and ₹42.32 lakh, the lowest bid (₹3.87 lakh) of M/s Confident Bangalore was accepted without analyzing the reasons for huge different in rate. Equipment worth ₹73.23 lakh had been procured by the test checked health institutions on the basis of this Rate Contract. The department stated that rate contract was allotted to the lowest bidder and stated that variation in rates would be taken care of in future contracts.</p>
D. Finalisation of RC despite not meeting the specifications	
(i)	<p>Pulse Oximeter Neonatal (item No 88)</p> <p>Out of three¹² technically qualified firms, the PC issued RC at the rate of ₹69,900 in favour of a firm (M/s Global New Delhi) which was not complying fully with the tendered specification. Equipment worth ₹21.40 lakh had been procured by the test checked health institutions on the basis of this Rate Contract. The department stated that although the specifications offered by the selected bidder were not compliant with plus rate range, the experts had not placed the said model under rejected category.</p>
(ii)	<p>IRC for Albumin System (Point of care instrument test) (POCT)</p> <p>The RC was awarded (March 2014) by the PC, DHS, Kashmir for supply of Albumin System POCT at the rate of ₹1.17 lakh each in favour of a firm¹³ and another RC was awarded for POCT Hemoglobin meter, POCT Glucometer and WBC Count Analyser in favour of another firm¹⁴ respectively at the rate of ₹0.29 lakh, ₹0.39 lakh and ₹2.10 lakh each. Audit noticed that specifications of instruments were not mentioned in the Indent/ requirement list and no Technical Evaluation Report had been prepared in respect of the financial bids of the tenderers. POCT Hemoglobin meter valuing ₹14.50 lakh had been procured on the basis of this RC.</p> <p>DHS (Kashmir) accepted (March 2015) that specification of POCT instrument was not mentioned in the indent of requirement but was prepared by Standing Technical Committee of the department.</p>

¹¹ 1. M/s Sundas Enterprises Srinagar. 2 .M/s Kay Associates

¹² M/s Global New Delhi (₹69,900), M/s Aadish enterprises Jammu (₹76,000) and M/s Allenger Chandigarh (₹1,00,225)

¹³ M/s Arogya International

¹⁴ M/s SSR Technomed

Appendix-2.3

(Refer Paragraph: 2.4.10.2; Page: 91)

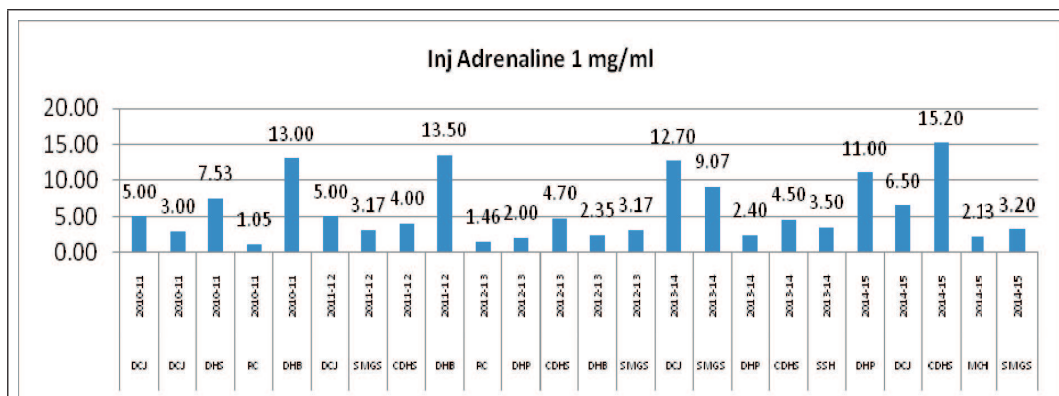
Procurement of Medicines by test-checked health institutions during 2010-11 to 2014-15

(₹ in lakh)

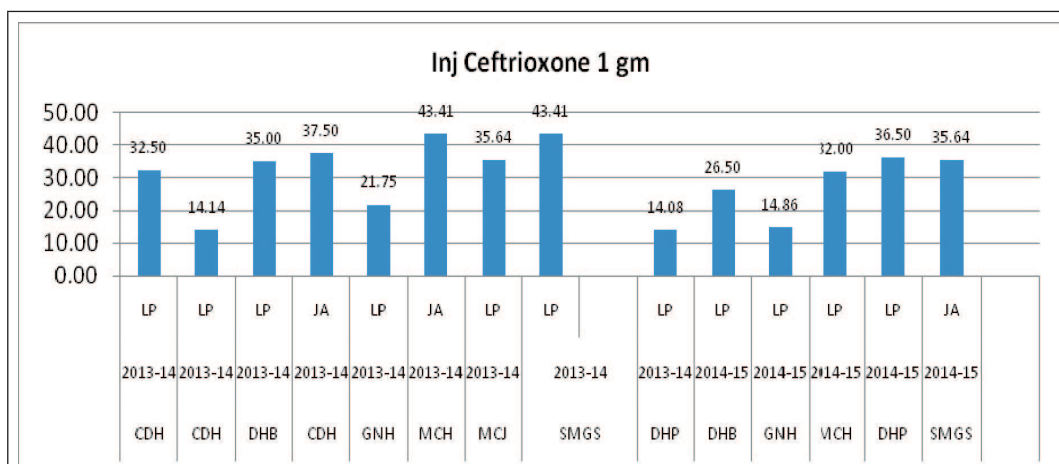
Name of the Health institution	Total SOs issued		Approved RCs		Approved RC Beyond validity		Jan Aushudi Stores/ Red cross / Super Bazar/ OHI		Local Purchases	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Medical College Hospital Jammu	2003	1606.42	354	852.93	253	431.86	41	157.88	1355	163.75
SMGS Jammu	2675	1379.06	246	301.09	375	858.97	0	0.00	2054	219.00
Chest Disease Hospital Jammu	580	109.33	103	52.53	13	8.22	8	11.78	456	36.80
Dental college Hospital Jammu	335	39.90	18	6.86	0	0.00	26	3.57	291	29.47
Director Health Services Jammu	316	3528.39	238	2790.16	42	658.24	10	75.12	26	4.87
Bone and Joint Srinagar	190	183.10	60	58.43	12	27.46	71	50.21	47	47.00
Chest Disease Hospital Srinagar.	139	342.17	38	109.09	5	14.98	11	47.71	85	170.39
Director Health Services Kashmir	359	2806.89	270	2086.33	88	705.10	1	15.46	0	0.00
Total (A)	6597	9995.26	1327	6257.42	788	2704.83	168	361.73	4314	671.28
District Hospitals/CMOs										
GNagar, Hospital Jammu	1256	197.56	186	61.47	0	0.00	0	0.00	1070	136.09
DH Udhampur	728	34.46	267	30.59	0	0.00	0	0.00	461	3.87
DH Doda	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DH Baramulla	320	324.16	0	0.00	0	0.00	0	0.00	320	324.16
DH Bandipora	50	63.67	0	0.00	0	0.00	0	0.00	50	63.67
DH Pulwama	138	61.51	106	43.46	0	0.00	0	0.00	32	18.05
CMO Jammu	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
CMO Udhampur	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
CMO Doda	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
CMO Baramulla	30	7.74	0	0.00	0	0.00	0	0.00	30	7.74
CMO Bandipora	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
CMO Pulwama	21	41.10	12	32.04	9	9.06	0	0.00	0	0.00
Total DHs (B)	2543	730.20	571	167.56	9	9.06	0	0.00	1963	553.58
CHCs/PHCs										
Jammu - 05	133	18.42	0	0.00	0	0.00	0	0.00	133	18.42
Udhampur -05	80	17.06	0	0.00	0	0.00	0	0.00	80	17.06
Doda -05	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Baramulla-05	162	25.27	0	0.00	0	0.00	0	0.00	162	25.27
Bandipora-05	72	41.16	0	0.00	0	0.00	0	0.00	72	41.16
Pulwama-05	195	25.55	0	0.00	0	0.00	0	0.00	195	25.55
Total CHCs/ PHCs (C)	642	127.46	0	0.00	0	0.00	0	0.00	642	127.46
Grand Total (A+B+C)	9782	10852.92	1898	6424.98	797	2713.89	168	361.73	6919	1352.32

Appendix-2.4
(Refer Paragraph: 2.4.11.2; Page: 92)

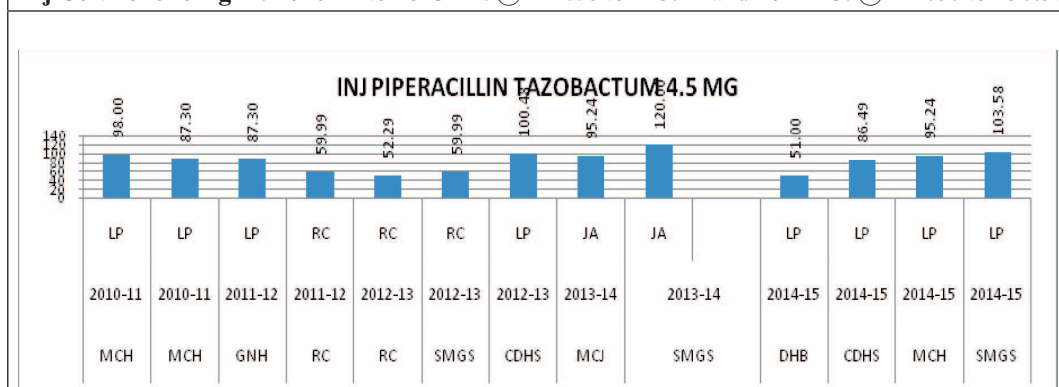
Statement showing purchases of a single medicine at different rates



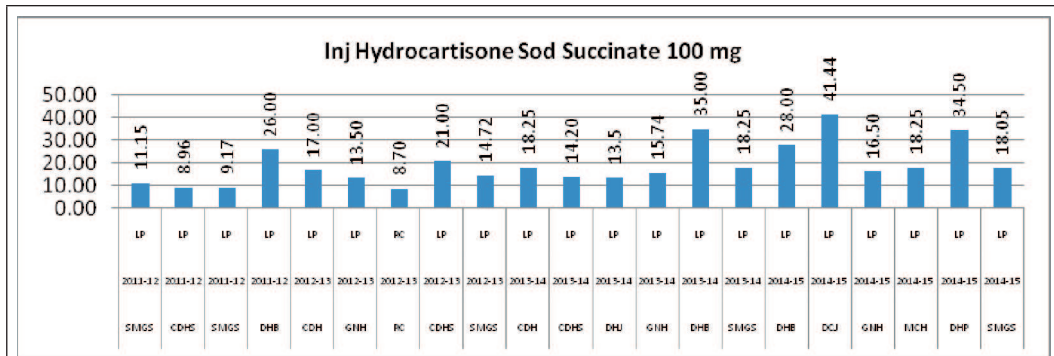
Inj Adrenaline 1 mg/ml: 2010-11: @ ₹1.05 to ₹13, 2011-12: @ ₹3.17 to ₹13.50, 2012-13: @ ₹1.46 to ₹4.70, 2013-14: @ ₹2.40 to ₹12.70 and 2014-15: @ ₹2.13 to ₹15.20



Inj Ceftriaxone 1 gm : 2010-11 to 2013-14: @ ₹14.08 to ₹43.41 and 2014-15: @ ₹14.86 to ₹36.50



INJ PIPERACILLIN TAZOBACTAM 4.5 MG: : 2010-11: @ ₹87.30 to ₹98.00, 2011-12: @ ₹59.99 to ₹87.30, 2012-13: @ ₹52.99 to ₹100.48, 2013-14: @ ₹95.24 to ₹120 and 2014-15: @ ₹51 to ₹103.58



Inj Hydrocartisone Sod Succinate 100 mg: 2011-12: @ ₹8.96 to ₹26, 2012-13: @ ₹8.70 to ₹21, 2013-14: @ ₹13.50 to ₹35 and 2014-15: @ ₹16.50 to ₹41.44

Appendix-2.5

(Refer Paragraph: 2.4.12.3; Page: 94)

Details of medicine declared as 'Not of standard quality' by Dy. Controller Drug & Food Jammu which had been administered to patients

Sl. No.	Name of sub- standard medicine	Batch no.	Qty. purchased	Date of purchase	Date of lifting samples	Qty. consumed	Date of receipt of test report from Dy. controller Drug	Medicine seized by Dy. Drug Controller	Value of Sub-Std. medicine (₹)
Director Health Services Jammu									
1	Paracetmol Symp IP 60 ml	PCM-6001	9900	7-8-2013	-	9900	9-5-2014	-	49401.00
2	Cyno Irom Tab	C I L01	2459000	2-5-2012	-	2433350	27-4-2013	25650	147540.00
3	Metonorm Inj IP 2ml	EL 120913	49900	21-3-2013	-	49900	9-5-2013	-	59880.00
4	Curecef-1000 inj	RHI 04/06	50400	30-5-2011	-	42180	23-7-2013	8220	651168.00
5	Cefotaxime Sodium inj IP 500ml	CTIJ 12004	28000	21-6-2012	-	28000	29-7-2013	-	203560.00
6	Delin Inj	DBLN 161	91700	19-7-2012	-	88400	31-8-2013	3300	86198.00
7	P Min 10% sol	1056	1400	31-5-2013	-	586	27-8-2013	814	142800.00
8	Vovidic-50 tab	DFT 4905	178500	2-7-2013	-	128700	21-9-2013	49800	14280.00
9	Zelith Tab	2T 8843	50000	14-9-2012	-	42180	24-9-2013	7820	13000.00
10	Velze 200 tab	2T 9152	100000	14-9-2012	-	66500	27-9-2013	33500	55000.00
11	Ceftriaxone inj IP (Jan Audhadi)	4402813	No information provided		-			-	
12	Cetirizine HCL Tab	T 818	499800	1-7-2012	-	499800	14-6-2013	-	84966.00
13	Mary Cat 500	HMI 664	198000	16-7-2012	-	198000	18-7-2013	-	23760.00
14	Curecef-100	RHI 11-05	No information provided		-		27-4-2013	-	
15	Pheneramine Maleate inj	JPG 001	100000	15-9-2012	-	39750	14-6-2013	60250	123000.00
16	Citirizine HCL	T-780	499700	20-3-11	-	499700	18-2-2013	-	84949.00
17	Cefotaxime Sodium IP 1000mg	CTJ 12002	28800	7-6-2012	-	28800	20-7-2013	-	372096.00
18	Curecef 1000 inj	RH 11/06	34600	8-1-2012	-	34600	30-7-2013	-	447032.00
	Total		4379700						2558630
Government Hospital Gandhi Nagar Jammu									
1	Inj Zone 1gm	RH103/61	9500	-	7-9-2012	9500	14-2-2013	-	108726
2	Inj Metachlorpramide	EL130303	10000	-	10-6-2013	10000	23-7-2013	-	12000
3	Tab Maximizine 625	PB1583	10000	-	4-4-2013	10000	-	-	42840
	Total		29500		-				163566
Government Chest Disease Hospital Jammu									
1	Inj Piperacilline tazpbactam	3600313	5000	3-8-2013	-	2844	6-1-2014	2156	600000
2	Inj hexone (amzone)	MLI386	2800	6,7-1-2014	16-1-2014	Nil	12-2-2014	2800	39592
	Total		7800						639592

Sl. No	Name of sub- standard medicine	Batch no.	Qty. purchased	Date of purchase	Date of lifting samples	Qty. consumed	Date of receipt of test report from Dy. controller Drug	Medicine seized by Dy. Drug Controller	Value of Sub-Std. medicine (₹)
Government SMGS Hospital Jammu									
1	Inj Bupicane Heavy	-	500	23-4-2014	24-4-2014	500	10-10-2014	Nil	7655
2	Inj Dexamethasone	JDG-001	15000	7-8-2012	22-4-2013	15000	N.A	Ni	34050
3	Inj Vancomycine serum	Bc 1712001	5125	29-10-2012	16-4-2013	5125	N.A	Nil	219197
4	Inj Cefotaxime 500mg	CTIJ2005	4000	23-10-2012	16-4-2013	4000	N.A	Nil	25040
5	Inj Ampicilline 500mg	-	12612	7-12-2012	3-4-2013	12612	N.A	Nil	49945
6	Inj Gentamycine	JGK003	2000	16-4-2013	N.R	2000	N.A	Nil	28800
7	Inj ceftriaxone IP	4402813	5000	9-12-2013	24-12-2013	5000	15-2-2014	Nil	187500
8	Cap Maxamizine 625 mg	-	50000	19-11-2012	Nil	50000	Nil	Nil	214200
9	Inj Pipracilline+ Tazbactam 4.5gm	DB383600613	2000	30-4-2013 & 21-3-2014	N.R	2000	Nil	Nil	104580
	Total		96237						870967
Government Medical College Hospital Jammu									
1	Inj Pipracilline+ Tazbactam 4.5gm	3600313	2000	14-9-2013	17-9-2013	554	29-11-2013	1446	240000
2	Inj ceftriaxone Ig	4402813	8000	21-11-2013	6-12-2013	3972	22-1-2014	4028	300000
	Total		10000						540000
Director Health Services Kashmir									
1	Cap Cefadroxial 500mg	CDCJ12001	95400	-	15-5-2012	-	17-7-2012	-	190800
2	Inj ceftriaxone Ig	CFIJ13002	100000	-	30-4-2013	-	22-7-2013	-	1071003
3	Absorbant cotton	84	1200 packets	-	18-11-2013	-	16-01-2015	-	115140
4	Ointment vidin	8099,8100,8101	20000	-	22-4-2013	-	22-7-2013	-	773399
5	Inj amplicine 500mg	ASIJ-12011	19612	-	30-4-2013	-	22-7-2013	-	77664
6	Inj Oxytocare	EL130301	120000	-	6-6-2013	-	15-1-2015	-	270000
7	Inj Oxytocare	EL130109	15300	-	6-6-2013	-	15-1-2015	-	144000
8	Tab Amplicilline	PBT1583	200000	-	7-2-2013	-	25-2-2013	-	856800
9	Inj Bupavacane	MNP3004	135	-	21-1-2014	-	21-3-2014	-	2430
	Total		571647						3501236
	Grand Total		5094884						8273991

Appendix-2.6
(Refer Paragraph: 2.4.13; Page: 95)

**Procurement of Medical Equipment by test-checked health institutions
during 2010-11 to 2014-15**

(₹ in lakh)

Year	Total SOs issued		Approved RCs		Approved RC Beyond validity		RCs/ SOs of Outside Health & other Institutions/ Local purchase		DGS&D rate Contracts	
	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount
Medical College Hospital Jammu	32	525.49	31	518.98	1	6.51	0	0.00	0	0.00
Dental College Hospital Jammu	45	280.81	26	155.19	6	4.45	2	44.51	11	77.05
Chest Disease Hospital Jammu	21	241.29	14	231.08	3	7.75	3	0.57	1	1.89
SMGS Hospital Jammu	26	475.19	20	371.11	3	18.07	3	86.01	0	0.00
Director Health Services Jammu	234	3951.13	92	2167.12	57	871.94	53	716.05	32	196.02
Director Health Services Srinagar	87	1645.90	35	1022.84	15	157.99	30	385.74	7	79.33
Chest Disease Hospital Srinagar	43	135.54	16	107.83	0	0.00	27	27.71	0	0.00
Bone and Joint Hospital, Srinagar	30	248.34	3	23.59	6	59.85	21	164.90	0	0.00
Total (A)	518	7503.69	237	4597.74	91	1126.56	139	1425.49	51	354.29
District Hospitals/CMOs										
G.Nagar Hospital Jammu	19	27.26	6	8.14	0	0.00	10	15.66	3	3.46
DH Udhampur	59	134.21	20	86.83	0	0.00	37	45.68	2	1.70
DH Doda	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DH Baramulla	78	185.01	1	12.22	1	13.58	76	159.21	0	0.00
DH Bandipora	19	31.28	0	0.00	0	0.00	19	31.28	0	0.00
DH Pulwama	17	33.74	8	30.46	1	0.47	7	1.14	1	1.67
CMO Jammu	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
CMO Udhampur	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
CMO Doda	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CMO Baramulla	10	20.84	0	0.00	0	0.00	10	20.84	0	0.00
CMO Bandipora	34	148.21	0	0.00	0	0.00	34	148.21	0	0.00
CMO Pulwama	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total DHs (B)	236	580.55	35	137.65	2	14.05	193	422.02	6	6.83
CHCs/PHCs										
Jammu - 05	11	3.42	0	0.00	0	0.00	0	0.00	11	3.42
Udhampur -05	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Doda -05	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Baramulla-05	123	36.15	0	0.00	0	0.00	123	36.15	0	0.00
Bandipora-03	29	10.39	0	0.00	0	0.00	29	10.39	0	0.00
Pulwama-05	97	22.48	0	0.00	0	0.00	97	22.48	0	0.00
Total CHCs/PHCs (C)	260	72.44	0	0.00	0	0.00	249	69.02	11	3.42
Grand Total (A+B+C)	1014	8156.68	272	4735.39	93	1140.61	581	1916.53	68	364.54

Appendix-2.7

(Refer Paragraph: 2.4.13.2; Page: 96)

Orders placed on the basis of Fake/ Tampered Supply Orders

Sl. No.	Equipment	Supply Order/RC No	Response from AIIMS	Supply Order No	Rate per unit	Quantity procured	Amount involved	Supplier with Inv. No and Date
Director Health Services, Jammu								
1	Electro-surgical Unit – DIVLABS	AIIMS New Delhi No. 828/TC/Surg/M&E//11-12 30-03-2012	Not Issued by the Institute.	1. DHS/J/1960-67 dated 11/10/2013	₹ 1,87,500	Three (3)	₹5,90,625	M/s Divlabs (India), New Delhi through M/s Healthware Electronics, Jammu Inv No. 47 dated 10.11.2013
				2. DHS/J/2311-18 dated 06/03/2013		Ten (10)	₹19,68,750	M/s Divlabs (India), New Delhi through M/s Healthware Electronics, Jammu Inv No. 56 dated 26.03.2013
Medical Superintendent Government Dental College Hospital Jammu								
2	Electro-surgical Unit – DIVLABS	AIIMS New Delhi No 828/TC/surg/M&E/11-12 dated 30.3.12	Not issued by the Institute	DHJ/APP/3220-24 dated 3.3.2014 on basis of supply order of DHS/ J No DHS/J/2311-18 dated 6.3.2013	₹1,87,000	1	₹1,96,875	M/s Jammu Healthware Electronics invoice No 111 dated 14.3.2014
Medical Superintendent Government Hospital Gandhi Nagar Jammu								
3	Electro-surgical Unit – DIVLABS	AIIMS New Delhi No 828/TC/surg/M&E/11-12 dated 30.3.12	Not issued by the Institute	GNHJ /2585-86 dated 14.1.2015	₹1,87,000	1	₹1,96,785	M/s Green Power Solutions Bakshi Nagar Jammu invoice No 134 dated 07.02.2015
Director Health Services, Kashmir								
4	Emergency Ventilator OSIRIS 2	AIIMS New Delhi No :30-205/ FSC/TC/11-12 dated 09.02.2012	Tampered Supply Order	DHSK/PUR/X-Ray Plant/2012-13/1344-49 dated 05/11/2012	₹ 10,53,500	One (1)	₹12,64,228	M/s Air Liquid Medical System, France through M/s G Ahmed Pharmaceuticals, Srinagar. Inv No. 129/ GA/2012-13 dated 07.01.2013.
Medical Superintendent Bone and Joint Hospital Srinagar								
5	Emergency Ventilator OSIRIS-21	AIIMS New Delhi No:-30-205/ FST/TC/11-12 dated 9.2.2012	Tampered Supply Order	PS/Acct/12-13/1601-04 dated 13.8.2012	₹10,53,500	01	₹3,59,193 ¹⁵	M/s Air Liquid Medical system, 5-Rouge Georage Bess CE-80 92182 Antony Codex France through M/s G. Ahmad Pharmaceuticals, 2-Rajbagh Extension Srinagar Invoice No 128/ GA/2012-13 dated 07.01.2013.
Audit Observation:								
<ul style="list-style-type: none"> Supply order No. 30-205/CWG/TC/10-11/FSC fabricated by change of dates and Rate. Supply order No. 30-205/CWG/TC/10-11/FSC for Emergency Ventilator OSIRIS 2 issued by AIIMS on 09.06.2010 instead of 09.02.2012. The rates have been inflated as against a rate of EURO 23,800 placed for five number ventilators by AIIMS in 2010, the amount has been depicted as EURO 75, 250 in the forged order. 								

¹⁵ Against the claim of ₹10,53,500, Medical superintendent had made payment of ₹3,59,193 after making reduction in payments.

Sl. No.	Equipment	Supply Order/RC No	Response from AIIMS	Supply Order No	Rate per unit	Quantity procured	Amount involved	Supplier with Inv. No and Date
Director Health Services, Kashmir								
6	Multi Para Monitor	AIIMS New Delhi No 7656/H/SSK/2012-13 dated: 06.05.2012	Not Issued by the Institute	DHSK/PUR/SO/M&E/2012-13/1781-86 dated 31/12/2012	₹ 4,45,000	Two (2)	₹9,34,500	M/s Nihon Kohden Corporation, Japan through M/s G Ahmed Pharmaceuticals, Srinagar. Inv No. 139/GA/2012-13 dated 24.01.2013.
7	Defibrillator	AIIMS New Delhi No : 50-01/Hosp./11-12/ FSC dated 19.01.2012	Not Issued by the Institute.	DHSK/PUR/NRHM/2011-12/2520-25 dated 13/03/2012	₹ 2,40,000	Four (4)	₹10,08,000	M/s Zoll Medical Corporation, USA, through M/s G Ahmed Pharmaceuticals, Srinagar. Inv No. 76/Hosp/2011-12 dated 26.03.2012.
Audit Observation:								
<ul style="list-style-type: none"> Supply order No 50-01/Hosp./11-12/FSC dated 16 August Issued by AIIMS for procurement of Reagents and consumables for RADIOMETER. Same order has been manipulated to include purchase of defibrillators. 								
8	Anesthesia Machine	AIIMS New Delhi No 517/IRCH/SSK/11-12 dated 7/9/2011	Fabricated Order	(1) DHSK/PUR/NRHM/2011-12/2625-30 dated 29/03/2012.	₹ 4,50,000	One (1)	₹5,54,163	M/s Meditech Engineers Pvt Ltd, Delhi through M/s G Ahmed Pharmaceuticals, Srinagar. Inv No. 90/Hosp/2012-13 dated 04.04.2012.
				(2) DHSK/PUR/BADP/2011-12/2651-55 dated 30/03/2012.	₹ 4,50,000	Three (3)	₹14,17,500	Inv No. 105/Hosp/2012-13 dated 05.06.2012
				(3) DHSK/PUR/NRHM/2011-12/2480-85 dated 07/03/2012.	₹ 4,50,000	Two (2)	₹11,08,327	Inv No. 89/Hosp/2012-13 dated 02.04.2012
Audit Observation:								
<ul style="list-style-type: none"> AIIMS has issued order No 517/IRCH/SSK/11-12 dated 7.9.2011 for purchased of VENTED BOUGIE. The order No matches the order used by the DHS Kashmir, however, the item mentioned is ANESTHESIA MACHINE. 								
9	Anesthesia Machine	AIIMS New Delhi No 2567/IRCH/SSK/11-12 dated 05.03.2012	Not issued by AIIMS	1. DHSK/PUR/M&E/2012-13/1082-87 dated 23/08/2012.	₹ 4,90,000	Four (4)	₹20,58,000	M/s Meditech Engineers, Delhi vide . Bill No, 133/GA/2012-13 dated 15.01.2013
Total Implication in test checked cases:							₹1,16,56,946	Say ₹1.17 crore

Appendix-2.8
(Refer Paragraph: 2.4.14.1; Page: 99)

Details of Idle equipment in test-checked Health Institutions

S.No	Name of equipment (No)	Date of receipt in the Health institution	Cost of equipment	Reasons for non-installation
District Hospital Doda				
1.	Lepchole Machine (Stryker)	20.11.2013	₹5,15,843	Not Installed
2.	High definition 3 chip camera system model 1288 HD camera control unit with all accessories	20.11.2013	₹15,45,119	Laprosopic surgen not available from 2013
3.	Autoclave horizontal	19.8.2013 and 5.1.2014	₹7,80,182	Not Installed
4.	Ultra sound scanner with accessories	24.10.2013	₹85,000	Radiologist not available

Jammu District					
5.	Ultrasonic scalar with five tips	6.10.2010 7.10.2010	NA	CHC Sohanjana	Non functional
6.	ECG Machine	22.06.2010 1.07.2010	₹31820	CHC Sohanjana	Non functional
7.	OT lights	N.A	₹160000	CHC Sohanjana	Non functional
8.	Boyles apparatus	N.A	₹517000	CHC Sohanjana	Non functional
9.	Hydraulic Operation Table	28.02.2012	₹49500	CHC Sohanjana	Non functional
10.	Sterilizer Portable vertical Pressure type	10.11.2014	NA	CHC Sohanjana	Lying in CHC store.
11.	The POCT Hemoglobinometer	17.05.2014	₹29000	CHC Sohanjana	Not Installed
12.	Episotomy Set S.S	25.05-2012	NA	CHC Sohanjana	Not Installed
13.	LSC set S.S superior quality	10.11.2014	N.A	CHC Sohanjana	Not Installed
14.	Mobile O.T. light	19.08.2012	₹45000	CHC Sohanjana	Not Installed
15.	Pulse Oximeter Polomake Riransa	17.05.2014	₹34,500	CHC Sohanjana	Not Installed
16.	15 No Electric Needle Destroyer	13.08.2013 to 10.11.2014	N.A	CHC Sohanjana	Not Installed
17.	Research Binocular Microscope IS5204	17.05.2014	₹37,989	CHC Sohanjana	Not Installed
18.	Oxygen Concentrator	20.10.2014	₹69,101	CHC Sohanjana	Not Installed
19.	Table Top Centrifuge / laby Model	17.05.2014	₹ 19,900	CHC Sohanjana	Not Installed
20.	Ultrasound Machine	N.A	₹950000	PHC Dansal	Not Installed
21.	Hot air oven	21.05.2013	₹28,365	PHC Keri	Non-functional due to shortage of space.
22.	Incubator	21.05.2013	₹21951	PHC Keri	Non-functional due to shortage of space.
23.	Binocular microscope	21.05.2013	₹38,324	PHC Keri	Non-functional due to shortage of space.
24.	Pulse oximeter	21.05.2013	₹75,600	PHC Keri	Non-functional due to shortage of space.
25.	Sterilized Portable Vertical	21.05.2013	₹15,600	PHC Keri	Non-functional due to shortage of space.

S.No	Name of equipment (No)	Date of receipt in the Health institution	Cost of equipment		Reasons for non-installation
District Udhampur (CHCs/PHCs)					
26.	ECG Machine (2)	25.04.2011 25.02.2012	₹66,693 ₹66,693	CHC Chenani	Non-functional
27.	X ray machine 300 MA	18.03.2013	₹4,95,000	CHC Chenani	Non-functional
28.	X-ray	25.08.2006		PHC Thial	Non-functional
29.	Ultrasound Machine with accessories	20.04.2011	₹9,50,000	District Hospital Udhampur	Non-functional
30.	Oxygen Concentrator	-	₹54,000 x 6=₹324000	District Hospital Udhampur	6 out of 16 non-functional
31.	Phototherapy double head	01.03.2011	₹22,500	District Hospital Udhampur	Non-functional
32.	Electrically operated dental chair and compressor Noise less	04.07.2011 02.01.2012	₹1,60,000 x 2=₹320000	District Hospital Udhampur	2 out of four non-functional
33.	O.T light (Confident)	29.11.2011	₹45,000	District Hospital Udhampur	1 out of 2 non-functional
34.	X. ray Machine 300 MA	10.12.2012	₹4,95,000	District Hospital Udhampur	Non-functional
35.	Baby warmer	26.02.2014	₹42000	District Hospital Udhampur	Non-functional
36.	Ultrasound Mach HD 3	26.03.2013	₹950000	Gangyal Hospital Jammu	Non-functional
37.	POCT Haemoglobin meter	10.9.2014 14.11.2014	₹56000	Gangyal Hospital Jammu	Non-functional
District Hospital Bandipora					
38.	Bio-chemistry analyser	10.11.2011	₹219200	DH Bandipora	Idle due to non-creation of SNC unit
39.	Radiant Baby warmer	25.03.2014	₹10,24,798	DH Bandipora	Idle due to non-creation of SNC unit
40.	Noise less suction unit	25.03.2014	₹285000	DH Bandipora	Idle due to non-creation of SNC unit
41.	Mobile X ray unit 100 MA	25.03.2014	₹462000	DH Bandipora	Idle due to non-creation of SNC unit
42.	AIR Vo2 of Fisher and Paykal	26.03.2014	₹240000	DH Bandipora	Idle due to non-creation of SNC unit
43.	Low flow suction machine	26.3.2014	₹31820	DH Bandipora	Idle due to non-creation of SNC unit
Sub District Hospital Sumbal					
44.	Pressure Steriliser	28.6.2011	₹343000	SDH Sumbal	No availability of space.
CD Hospital Srinagar					
45.	Non invasive ventilator	23.10.2013	₹660000	CD hospital	No Technical staff
	Total (45 items)		₹12063498		

Appendix-3.1

(Refer Paragraph: 3.6.3.1; Page: 114)

Statement showing Sanctioned strength *vis-à-vis* Posted strength in Forest Protection Force

Sl. No.	Post	Sanctioned Strength	Posted strength				
			2010-11	2011-12	2-12-13	2013-14	2014-15
1.	Director	1	1	1	1	1	1
2.	Jt. Director	2	2	2	3	3	3
3.	Dy. Director	30	22	25	23	24	24
4.	Admn. Officer	1	1	0	1	0	1
5.	Accounts Officer	1	1	1	1	1	1
6.	Law Officer	3	3	3	3	3	3
7.	Asstt. Director (Plg.)	1	0	0	1	1	1
8.	Asstt. Directors (FPF)	60	0	0	0	0	0
9.	Stenographer	3	2	1	0	0	0
10.	Statistical Officer	2	2	2	2	2	2
11.	Accountant	1	1	1	0	0	0
12.	Computer Operator	50	45	45	45	45	44
13.	Inspector	150	62	62	62	62	62
14.	Guards	988	631	621	612	607	604
15.	Driver	127	49	48	49	49	47
16.	Sr. Asstt	35	27	27	29	29	29
17.	Jr. Asstt.	106	63	71	68	66	70
18.	Orderlies	114	149	141	143	144	141
19.	Chowkidars	37	54	54	53	53	53
20.	Safaiwala	33	23	25	25	26	29
21.	A.E.E.	2	3	3	3	2	2
22.	J.E.	4	1	1	1	1	1
23.	Draftsman	2	2	1	1	1	1
24.	watcher	682	680	681	677	678	680
Total		2435	1824 <i>(75 per cent)</i>	1816 <i>(75 per cent)</i>	1803 <i>(74 per cent)</i>	1798 <i>(74 per cent)</i>	1799 <i>(74 per cent)</i>

Appendix-3.2
(Refer Paragraph: 3.12.5.2; Page: 142)

Land acquisitions initiated by Collector Land Acquisition

Sl. No	Name of acquisition	Area	Remarks
1.	Sidra-III	994 <i>kanals</i> (K)-17 <i>marlas</i> (M)	Final award issued, some owners not coming forward to receive compensation, 639 <i>kanals</i> of land has been reoccupied
2.	Majeen-I	1965K-10M	The case is pending for approval of rate from Revenue Secretariat
3.	Majeen Part-II	2487K-03M	The case is pending for approval of rate from Revenue Secretariat
4.	Rangoora-I	2183K-07M	The case is pending for approval of the rate from Revenue Secretariat
5.	Rangoora-II	698K-12M	The final award issued. The owners are demanding enhancement of rate. 408 <i>kanals</i> re-occupied by the ex-owners
6.	Channi Rama	03M-181 Sft.	The amount stands deposited in the district court due to reference u/s 31 of Land Acquisition Act
7.	Channi Rama	1K-02M-69 Sft.	Stay order issued by Hon'ble court
8.	Chak Changrwan	27K-10M	Amount is lying in treasury and processing are going on with the treasury officer for refund of amount
9.	Muthi (Akulpur)	10K	Possession are being handed over shortly
10.	Nagrota	4K-06M	Stay order issued by Hon'ble Court
11.	Gurha Brahman Raipur Domana Thather	204K-09M	Final award issued, award amount awaited
12.	Kot (Purkhoo)	1109K-15M	Case submitted to the Financial Commissioner Revenue
13.	Rakh Bahu	17K-09M	Stay order issued by Hon'ble Court
	Total	9704K-250 Sft.	

Appendix-3.3
(Refer Paragraph: 3.12.7.1 (ii); Page: 144)

Statement showing details of irregular allotment of plots of land

S. No	Name of allottee	Size of plots of land and location	Purpose	Value (₹ in crore) ¹⁶	Year of allotment	Status of possession	Remarks
1.	Shree Yog Vedanta Samiti	283 <i>kanals</i> at Bhagwati Nagar	Trust	116	2005	With Allottee	Allotment made to non-state subject trustees. No action taken by the Authority for construction of residential flats raised by the allottees and encroachment of excess land in violations of clauses of trust deed. The notice of cancellation which had been issued (August 2014) belatedly by the Authority was challenged in the Hon'ble Court which ordered to maintain status quo.
2.	M/s International Amusement limited	28 <i>kanals</i> at Bahu Fort	Amusement park	11.48	1995	With Allottee	Possession of land handed over without execution of lease deed. The premium which was payable @ ₹3 lakh per annum had not been paid since 2003. Against show cause notice issued belatedly (February 2007) the allottee approached the Hon'ble Court which ordered to maintain status quo (December 2007). Rent of ₹31.58 lakh was outstanding as of March 2014.
3.	Bestech India	24 <i>kanals</i> at Bahu Plaza	Mall-cum-multiplex	9.84	2005	With Authority	Bids invited in 2005 for leasing out land under PPP mode were cancelled by the Authority as the highest bidder was a non-state subject. The highest bidder approached the Hon'ble Court and obtained orders therefrom to maintain status-quo.
4.	Sudesh Kumar	10.39 <i>kanals</i> near BSF Hqrs. Muthi	Development of Housing colony	3.14	2007	With Allottee	The Authority did not cancel LOI for default on the part of allottee to make payment within stipulated period. Before the Authority could issue letter of withdrawal, the allottee obtained Court orders for maintaining status-quo.
5.	Dev Aanad	7.29 <i>kanals</i> near Director School Education Muthi, Jammu	Commercial purpose	2.21	2007	With Authority	Allotment (July 2007) initially made on the basis of two bids had to be withdrawn (August 2007) by the Authority because of insufficient bids. The allottee obtained Court orders for maintaining status-quo.
6.	Jammu Dental Charitable Trust	100 <i>kanals</i> at Sidhra	Charitable Dental Hospital	3.55	2002	With Allottee	Possession handed over (2002) at a token amount of ₹5 lakh on <i>supradnama</i> without execution of lease deed. Subsequent withdrawal (August 2004) of allotment by the Board invited litigation. Status-quo in force since 2004.
7.	Kamran Ali	1 <i>kanal</i> 16 <i>marlas</i> & 206 sft	Commercial (Petrol Pump)	0.74	2007	With Allottee	Allotment made (2007) without following procedures of open auction was subsequently withdrawn (2011). The allottee obtained Court orders for maintaining status quo.

¹⁶ Calculated on the basis of stamp duty rates of 2014-15

Appendix-3.4

(Refer Paragraph: 3.25.4.3; Page: 180)

Statement showing Submission of Utilisation Certificates/ completion reports (₹ in lakh)

Year	Figures as per	Opening Balance	Central Share receipts	Interest	Central Share expenditure	Closing Balance
2009-10	Actual	1577.82	696.12	45.295	1290.305	1028.931
	UC	1577.82	363.22	44.325	1290.305	695.061
	Difference	0.00	332.90	0.97	0.00	333.870
2010-11	Actual	1028.931	1327.58	48.153	1047.982	1356.682
	UC	695.061	1307.322	36.603	1046.982	992.004
	Difference	333.870	20.258	11.55	1.00	364.678
2011-12	Actual	1356.682	2295.53	140.267	2470.232	1322.247
	UC	992.004	2477.805	111.307	2469.012	1112.104
	Difference	364.678	(-) 182.275	28.96	1.22	210.143
2012-13	Actual	1322.247	3511.01	110.699	3683.647	1260.309
	UC	1112.104	3510.800	106.569	3677.057	1052.416
	Difference	210.143	0.21	4.13	6.59	207.893

Appendix-3.5
(Refer Paragraph: 3.25.11; Page: 185)

**Statement showing variations between the figures of monthly progress reports
and MIS uploaded on web-site**

Financial

(₹ in lakh)

Year		Opening Balance	Receipts		Miscellaneous receipts	Expenditure incurred	Closing Balance
			GoI Share	State Share			
2009-10	MPR	1592.3	696.12	531.699	45.295	1822.004	1043.411
	MIS	2247.53	332.9	559.73	-	2086.33	1053.83
	Difference	-655.23	363.22	-28.031	45.295	-264.326	-10.419
2010-11	MPR	1043.411	1327.58	536.499	48.153	1598.961	1356.682
	MIS	1053.83	2792.51	637.88	-	1663.64	2820.57
	Difference	-10.419	-1464.93	-101.381	48.153	-64.679	-1463.888
2011-12	MPR	1356.682	2295.53	568.026	140.267	3038.258	1322.247
	MIS	2820.57	967.95	461.13	-	3043.89	1205.77
	Difference	-1463.888	1327.58	106.896	140.267	-5.632	116.477
2012-13	MPR	1322.247	3511.01	688.966	110.699	4372.613	1260.309
	MIS	1205.77	3511.01	1380.03	-	5002.44	1094.37
	Difference	116.477	0	-691.064	110.699	-629.827	165.939
2013-14	MPR	1260.309	3957.22	1649.54	71.64	5189.54	1749.169
	MIS	1247.2	3950.44	1193.6	-	4283.81	2107.47
	Difference	13.109	6.78	455.94	71.64	905.73	-358.301

Physical

Year		Construction of IHHLs		Community sanitary complex	School toilet	Anganwari toilet	Solid and liquid waste	RSM & PC
		BPL	APL					
2009-10	MPR	49636	0	139	3499	24	0	0
	MIS	48672	6718	143	3540	29	0	0
	Difference	964	-6718	-4	-41	-5	0	0
2010-11	MPR	35880	0	145	1545	40	0	4
	MIS	30038	95190	130	1480	42	0	0
	Difference	5842	-95190	15	65	-2	0	4
2011-12	MPR	51352	0	166	2671	120	0	0
	MIS	60639	9987	166	2682	97	0	0
	Difference	-9287	-9987	0	-11	23	0	0
2012-13	MPR	50125	18194	126	1728	78	0	0
	MIS	50589	21311	127	2011	76	0	0
	Difference	-464	-3117	-1	-283	2	0	0
2013-14	MPR	62730	27312	92	454	52	0	0
	MIS	50493	20391	39	363	4	0	0
	Difference	12237	6921	53	91	48	0	0