

## CHAPTER-4

### 4. Compliance Audit Observations of Public Sector Undertakings (other than Power Sector)

This chapter includes three paragraphs based on test check of transaction of State PSUs other than Power Sector.

#### Chhattisgarh State Beverages Corporation Limited

##### 4.1 Avoidable payment of godown rent

##### Avoidable payment of godown rent amounting to ₹ 1.64 crore due to failure of the Company in ensuring monitoring of construction activities

The Chhattisgarh State Beverages Corporation Limited (Company) hired (July 2002) a godown at Gatori, Bilaspur, at an annual expenditure of ₹ 8.75 lakh<sup>1</sup> to store the procured liquor. Later, considering the hiring expenditure on rented godown, the Board of Directors (BoD) of the Company decided (July 2005) to construct its own godown engaging (December 2006) Public Works Department (PWD) on deposit work basis.

In compliance to the BoD's direction the Company acquired (November 2010) the land from Chhattisgarh State Industrial Development Corporation Limited (CSIDC) at Industrial Area Bilaspur for ₹ 1.18 crore and entrusted<sup>2</sup> (October 2012) the construction work to PWD at approved cost of ₹ 5.91 crore. The PWD awarded (January 2014) the construction work to M/s Vikas Construction Company, Bilaspur (Contractor) at ₹ 5.89 crore (i.e. 14.11 *per cent* above Schedule of Rate against estimated value of ₹ 5.16 crore), which was scheduled to be completed by 3 July 2015.

Audit observed (January 2018) that the Company released an amount of ₹ 5.05 crore<sup>3</sup> to PWD (up to June 2014) i.e. 85.74 *per cent* of value of work for construction of the godown. However, audit found no record which could support that construction work of godown was monitored by Company's officials. The PWD had demanded (August 2014) ₹ 2.25 crore<sup>4</sup> for completion of the remaining work but the Company did not deposit the same, mentioning that progress of work was not proportionate to the fund deposited to PWD. Though, PWD had clarified several times that the work was completed, the Company did not resolve the matter by meeting with PWD officers. As PWD had carried out the work and no fund was available with PWD for further execution, the contractor stopped the work from December 2014. Only after the lapse of scheduled date of completion of the work, the General Manager of the Company sent (August 2015) a letter to PWD enquiring the progress of work and no further action was taken till September 2016. During visit

<sup>1</sup> Revised to ₹ 39.53 lakh w.e.f. October 2014

<sup>2</sup> Due to revision of the estimate on the basis of new SOR, for reducing the estimated value and approval of it in the BoD, final estimate with administrative approval was provided to PWD in October 2012.

<sup>3</sup> ₹ 3.04 crore (April 2012) + ₹ 2.01 crore (June 2014)

<sup>4</sup> ₹ 7.30 crore (after adding 14.11 *per cent* above SOR, additional supervision charges and escalation in ₹ 5.91 crore) - ₹ 5.05 crore

(October 2016) of General Manager at the site, it was observed that some associated works<sup>5</sup> were pending for completion and the actual progress of work was not in conformity with the status reported (August 2016) by PWD. Therefore, the matter was taken up (November 2016) with the Principal Secretary (PWD) and Secretary (PWD) (January 2017) to carry out inspection through a senior technical expert. In response, Deputy Secretary, PWD informed (September 2017) that, the balance work would be accomplished within six months provided the balance amount was released by the Company. Even after the assurance given by the Deputy Secretary, PWD, the Company did not deposit the balance amount to the PWD. As a result, the work is still (March 2019) pending for completion even after lapse of four years from the scheduled date of completion and the storage is being managed in rented godown relocated (July 2009) to Lingiyadih, Bilaspur. Further, the Company released (13 March 2018/ 2 May 2019) ₹ 1.16 crore to carry out very urgent work which is under progress (August 2019).

Thus, failure of the Company in ensuring monitoring of construction activities and in taking timely action on construction of godown resulted in an avoidable expenditure of ₹ 1.48 crore<sup>6</sup> (up to March 2019) on godown rent and idling of assets valuing ₹ 7.39 crore<sup>7</sup>. Apart from it, after acquiring the land in November 2010 the Company took six months for providing the estimate of godown to PWD i.e. June 2011 although it had been prepared in January 2006 and same was approved in 23<sup>rd</sup> BoD held on 19 March 2007. Had the Company provided the estimate to PWD immediately after acquiring the land it could have saved six months for activities of construction of godown and could avoid the godown rent of ₹ 0.16 crore<sup>8</sup>.

Though, audit had pointed out the issue of ineffective approach of the Company for construction of godown vide Para No. 4.3.6 of Audit Report (Civil and Commercial) for the year ended 31 March 2010, the Company did not take any corrective action to expedite the completion of construction, resulting in avoidable payment on godown rent of ₹ 1.64 crore.

The Government stated (April 2019) that PWD had delayed the construction work, which was brought to the notice of higher authorities.

The reply is not convincing as it does not address the reasons for non-monitoring of construction work by the Company officials and for non-taking timely action in this regard. Further, the Company deposited the fund for execution of balance work after lapse of more than three years. Had the Company deposited it earlier the godown could be completed in time and Company could avoid the godown rent for 51 months from December 2010 to May 2011 and July 2015 to March 2019.

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<sup>5</sup> Construction of office building, common toilet, labour shade, electrical room and drain work etc.

<sup>6</sup> 30,000 sqft x ₹ 10.98 /sqft/month (applicable from October 2014) x 45 months (i.e. July 2015 to March 2019)

<sup>7</sup> ₹ 1.18 crore on land + ₹ 6.21 crore advances paid to PWD

<sup>8</sup> 30,000 sqft x ₹ 9 /sqft/month x 6 months (i.e. from December 2010 to May 2011)

**Chhattisgarh Medical Services Corporation Limited**

**4.2 Unwarranted purchase of Multivitamin syrup at higher rates**

**Unwarranted purchase of Multivitamin syrup at higher rates by placing purchase orders on backdate violating Government instructions resulted in loss to the State Government**

Chhattisgarh Medical Services Corporation Limited (Company) procures medicines based on indent received from the Directorate of Health Services (DHS). Audit noted that procurement process in case of multivitamin syrup for the indent year 2016-17 suffered from irregularities in procedure, procurement of excess than required quantity at higher rate in the delayed procurement/supply from a source with doubtful credentials as detailed below:

DHS indented (23 February 2016) for purchase of two crore bottles of Multivitamin (MV) syrup 100 ml as part of indent for medicines for the year 2016-17 for supply to various state government health organisations.

The Company invited (12 August 2016) an online tender<sup>9</sup> after six months of the indent. Since there was delay in finalisation of tender till January 2017, the Company sought (23 January 2017) the information from the Bureau of Pharma PSUs of India (BPPI) for purchase of 23 essential drugs (including MV syrup) at their finalised rates. BPPI informed (25 January 2017) the rate list of 23 drugs and stated that the supplies will be made through its local distributor i.e. M/s Nahar Medical Agencies, Raipur (Nahar). Simultaneously, the Company requested (24 January 2017) DHS to obtain the permission from Department of Commerce and Industries, Government of Chhattisgarh (DC&I) for purchase of 23 drugs (including MV syrup 100 ml) for such quantities which fulfill the requirement of three months from BPPI directly without tendering. DHS obtained (23 February 2017) permission from the DC&I for procurement of 23 essential drugs from BPPI by ensuring minimum purchase rates without inviting tenders for 2016-17 only.

It was seen that the three month's requirement of MV syrup bottles (100 ml each) was 50,58,540. BPPI offered (28 January 2017) rates of ₹ 27.64 per bottle of MV syrup 200 ml. Since the indent of DHS was for 100 ml bottles, hence the Company requested (8 March 2017) DHS for permission of procurement of 200 ml bottles of MV syrup. In response, DHS rejected (27 March 2017) the proposal of the Company and instructed to buy MV tablet in place of MV syrup (200 ml). Hence, the procurement was to be done only for 100 ml bottles/ multivitamin tablet.

Thereafter, Company got the quotation for 100 ml bottles from BPPI (73.95 lakh) apparently on 31 March 2017 and seemingly placed order on

<sup>9</sup> Tender no. 03 Medicines with due date of submission of 19 September 2016 which was extended upto 26 October 2016

same day for supply till June 2017. Against this the actual supply was in September and October 2017 only as detailed in Table-4.1.

**Table-4.1**

<b>Date of obtaining quotations for 100 ml bottles</b>	<b>Date and quantity of order placed on BPPI</b>	<b>Schedule time for delivery</b>	<b>Actual delivery of 100 ml MV bottles</b>
31.03.2017	31.3.2017 for 73.95 lakh bottles	By 29.6.2017	September and October 2017 72.59 lakh bottles

Thus the Company placed order for requirement for the year 2016-17 apparently on the last day of the year with delivery schedule in 2017-18 defeating the objective of procurement of medicine for distribution as indented by DHS.

Though the procurement for 2016-17 (for which tender was floated in August 2016), and was yet to be finalised, DHS further placed (18 October 2016) an indent for purchase of two crore bottles of MV syrup of 100 ml each for the year 2017-18. This indent was revised downward to five lakh bottles (28 April 2017). It was also instructed by DHS in its letter (28 April 2017) that against the indent for the year 2016-17 to the extent the quantity of drugs were not ordered/procured so far, no order for same should be placed in 2017-18. As such Audit examination reveals that no procurement was done as on 27 April 2017 and all process was done in backdate (detailed in point No. A). Thus DHS, in essence, shelved the indent for 2016-17 in April, 2017.

Against this second indent of DHS for five lakh Multivitamin syrup bottles for the year 2017-18 the Company after finalisation of tender placed (23 May 2017) purchase order on M/s Galpha Laboratories Ltd., Ankleshwar<sup>10</sup> at the rate of ₹ 16.60 per bottle (exclusive of VAT/GST). The supply against this order was completed in July 2017.

It was seen that no action for cancellation/revision of order for 2016-17 was taken by the Company despite having the knowledge of rates available before actual placement of order (backdated to 31 March 2017) with date of supply of quantities as June 2017 against which actual supply was made in September/ October 2017 only.

Audit noticed the following irregularities/incongruities committed by the Company in the process of procurement against indent of 2016-17:

***A. Irregular Placement of purchase orders on BPPI on backdate***

- As per the procedure adopted by the Company for placement of purchase orders (PO) on the suppliers, the Company sends the system generated

<sup>10</sup> The Company finalised the Rate contract for Multivitamin syrup with M/s Galpha Laboratories Ltd. being L1. The Company executed the agreement on 26 April 2017.

PO's to vendors through email on the same day of placing of order. However, in the instant case the Company deviated from this procedure and placed all the four POs on BPPI by hand and details/ particulars of person to whom handed over were not mentioned in the Dispatch Register being maintained by the Company. In dispatch register only details of POs, date and dispatch number had been mentioned on the last page of the Dispatch Register. Hence, there was process deviation.

- **The terms and conditions of PO/ payment were finalised only 5 July 2017 i.e. after schedule date (29 June 2017) of supply of material. Therefore, it is evident that actual PO was not on 31 March 2017 but on a later date (5 July 2017 or later) by making back date entry on 31 March 2017 in the dispatch register.**
- **The details of POs dated 31 March 2017 were not found in the backup database dated 26 April 2017 provided by the Company, which further confirms that the POs were not issued till 26 April 2017. Thus the Company had not actually placed the orders when the revised instructions were received from DHS in April 2017.**
- Records revealed that BPPI did not have any rate contract for supply of 100 ml MV syrup at the time of placement (31 March 2017) of PO by the Company, as it had invited tenders (not the rate contracts) for the same for fixed quantity of 70 lakh bottles on 22 May 2017 and opened the price bids on 21 June 2017 i.e. about 50 days after the placement of PO by the Company to BPPI. As such BPPI quoted the price for the above drug on 31 March 2017 without finalising its own rate contract. **This incongruity also strengthens the possibility of obtaining quotation of BPPI on back date to cope up with the time limit fixed by DC&I.**
- **In the printed label on MV syrup bottles supplied by BPPI's local agent M/s Nahar the name of manufacturing firm is printed as "Cian Health Care Private Limited, Baddi, District, Solan (Himachal Pradesh)". However, on verification of facts it is noticed that the Cian Health Care Private Limited is not a manufacturer of this drug and registered as trader of pharmaceutical products and raw materials with Himachal Pradesh State Health Department. Thus, the credentials of supplier firm are also in suspicion and poses questions on the entire system of procurement of MV Syrup by the Company.**

Though in October 2018 the Management maintained that the purchase orders were placed in offline mode on 31 March 2017 due to heavy traffic on online servers being the last day of the financial year and that these orders were regenerated on 2 May 2017 through online mode which was required for online receipt and distribution of drug. However Company did not produce evidence to support that.

Here it is worthwhile to mention that the Company in its reply of a complaint forwarded in this regard by GoCG accepted (May 2019) that purchase order was issued on back date to cope up with the deadline of 31 March 2017 given by the DC&I in this regard. This confirms that process followed was irregular.

***B. Purchase of drug at higher rates resulted in loss of ₹1.02 crore***

The Department of Commerce and Industries (DC&I) while according approval for purchase of drugs from BPPI for 2016-17, stipulated that while purchasing the drugs the minimum purchase price should be ensured.

Audit noted that the Company placed order on M/s Galpha Laboratories Ltd. at the rate of ₹ 16.60 per bottle received in tender<sup>11</sup> against indent for the year 2017-18 which was lower than the rate of ₹ 18 per bottle offered by BPPI's. From the Chronology of events it is evident that this rate was known before the supply by BPPI as terms and conditions for the supply by BPPI were also not finalised till 5 July 2017.

As such the Company should not have gone ahead with procurement process as DHS had asked to not place PO for those quantities not procured for earlier indent. However not only did the Company go ahead with the procurement but also did not take cognisance of lower rate available in April 2017 to modify/ cancel the earlier process initiated with BPPI. It is known that BPPI had invited tenders for procurement of MV syrup for supply to the Company on 22 May 2017 only and finalised the same after June 2017. Hence an opportunity was available with the Company to procure the drug at lower rates. This lack of action despite awareness of rates has resulted in loss of ₹ 1.02 crore<sup>12</sup> to the State Government and extending of undue financial benefit to the private supplier through BPPI.

The Management maintained in October 2018 that the orders were placed on 31 March 2017 and price bids for next tenders were opened afterwards, on 6 April 2017, hence, the Company was not aware about receipt of lower rates at the time of placement of orders. It was further stated that there was no clause in the PO regarding cancellation of PO after placement of orders. However the fact that Management has accepted in May 2019 that order was backdated to 31 March 2017 nullifies their earlier replies and contentions. The lack of due action has been accepted by the Company in its reply of a complaint forwarded in this regard by GoCG. The Company has accepted (May 2019) that had it cancelled the purchase orders of BPPI due to non supply of drug upto August 2017 in view of lower rates received in the regular tender, it could have saved ₹ 1.02 crore, as observed by Audit.

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<sup>11</sup> Price bid was opened on 1 April 2017 and tender was finalised in 6 April 2017.

<sup>12</sup> 72,59,250 x ( ₹ 18 - ₹ 16.60)

**C. Procurement excess of requirement and delayed supply resulted in loss of ₹ 5.82 crore due to inability to utilise 30.81 lakh bottles before expiry date**

Despite the reduction of indent in April 2017 by DHS, due to backdated procurement process the Company procured 77.59 lakh bottles by October 2017 (BPPI: 72.59 lakh and Galpha Laboratories: 5 lakh bottles at the rate of ₹ 18 per bottle and ₹ 16.60 per bottle respectively) of MV syrup. Audit noticed that out of 77.59 lakh bottles, 30.81 lakh bottles<sup>13</sup> stock of MV syrup had expired as on 28 February 2019. The value of these expired medicine was ₹ 5.82 crore which has resulted in direct loss to the Government exchequer.

Audit noticed that in order to reduce the stock of MV syrup, the Company issued (January 2019) 17.23 lakh bottles to the health facilities which was much more than the average monthly issue quantity of 2.26 lakh bottles considering the two years consumption (from July 2017 to December 2018). The health facilities had also issued 16.03 lakh bottles to outside/inside patient departments (OPD/IPD) in January 2019 for onward distribution to patients. The above action clearly show haste in issuing/distributing the MV syrup bottles just before they were due to expire.

Further the MIS system of the Health Department as well as the Company does not provide the details of issue of medicines to OPD/IPD patients and balance quantity of any medicines at OPD/IPD wards of the health facilities. Hence, even the distribution of 16.03 lakh bottles to OPD/IPD patients is not backed by any evidence and is doubtful because average monthly issue of medicine upto previous month was just 2.26 lakh bottle. Thus the issuance of huge quantity of MV syrup just before its expiry also seems to be to cover up the loss due to expiry of medicines.

On being requisitioned (February 2019) DHS failed to provide the details of balance quantity of Multivitamin syrup at OPD/IPD wards. As the medicine was issued to OPD/IPD wards at the fag end of its date of expiry, the chances of its utilisation by OPD/IPD seem remote. This has resulted in potential loss of ₹ 3.03 crore for 16.03 lakh bottles issued during January 2019 besides loss of ₹ 5.82 crore on expired Multivitamin syrup as discussed above.

Here it is pertinent to mention that the Company as well as DHS did not take any steps to utilise this excess stock in the health schemes of the State though Audit had pointed it out as early as in May 2018. Non-utilisation of Multivitamin syrup by the Health Department indicates that the Company had procured the medicine without any requirement and due to this the Government has suffered as indicated above.

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<sup>13</sup> Company's warehouses : 17.43 lakh bottles, Health facilities : 11.05 lakh bottles and already expired at Company warehouses in January 2019 : 2.33 lakh bottles

Audit reported (February 2019) the matter to Government, their reply is awaited (February 2020).

**The State Government should conduct an enquiry on above irregularities pointed from vigilance angle and fix responsibility.**

#### **4.3 Procurement of food baskets at exorbitantly higher rates**

**Procurement of food baskets under Chief Minister TB Nutrition Scheme at exorbitantly higher rates from lone ineligible bidder resulted in avoidable extra expenditure of ₹ 5.04 crore.**

The Government of Chhattisgarh (GoCG) introduced (3 May 2016) the Chief Minister Tuberculosis (TB) Nutrition Scheme (Scheme). As per the Scheme Food Basket -Soyabean Oil (one litre), Groundnut (1.5 kg) and Skimmed milk powder (one kg) was to be provided on monthly basis through Primary Health Centres. The responsibility of procurement and distribution of food basket to TB patients for supplementary nutritions was entrusted (18 May 2016) to Chhattisgarh Medical Services Corporation Limited (Company) by GoCG.

The Company invited (27 September 2016) online tender for supply of 2.13 lakh food baskets but due to receipt of only one bid, the tender was cancelled (16 November 2016). The Company re-invited (18 November 2016) the tender, in three stage bids against which only two bids i.e. from M/s Mahadev Foods Corporation and M/s Shri Shyam Pulses (SSP) were received (7 December 2016). The bid of M/s Mahadev Foods Corporation was rejected (December 2016) due to non-fulfilment of required pre-qualification criteria by the tender committee. The price bid of the technically qualified bidder SSP was opened (18 January 2017). The rate quoted by SSP was ₹ 1,124.55 per food basket (including VAT) which was significantly higher than the price of ₹ 633 per food basket (including VAT) gathered (19 January 2017) by the Company through local retail market. Hence, the Company negotiated (25 January 2017) the rate and executed (31 January 2017) the supply agreement with SSP accepting the negotiated rate of ₹ 1,039.50 per food basket (including VAT).

Meanwhile, GoCG sanctioned (6 March 2017) ₹ 12.20 crore against the demand of ₹ 24.25 crore raised (10 February 2017) by the Company for the procurement of food basket. In view of this, the Company called (14 March 2017) SSP for further price negotiation where after a series of three negotiation meetings<sup>14</sup> the Company finalised (26 April 2017) rate of

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<sup>14</sup> 3 April 2017 – agreed rate ₹ 900 per food basket; 21 April 2017 – agreed rate ₹ 890 per food basket and 25 April 2017 – agreed rate ₹ 850 per food basket excluding VAT



₹ 892.50 per food basket (including VAT) and revised (28 April 2017) the supply agreement.

The Company placed (1 May 2017) the initial supply order for 54,084 food baskets valuing ₹ 4.83 crore on SSP which it supplied by 23 June 2017.

In this regard Audit observed the following:

- Clause 2.1 (xv) of the tender (dated 27 September 2016) terms and conditions provides, “tenderer should at least have three years market standing as a manufacturer for each food item quoted in the tender as manufacturer”. However, the Company<sup>15</sup> changed (29 October 2016) the eligibility criteria without any recorded justification on the request of SSP (26 October 2016) and stipulated that the “tenderer should at least have three years’ experience in sale/manufacture of food item. The tenderer shall obtain authorisation from manufacturer for the quoted items”. This fact was not indicated in Tender notice published in newspapers on 18 November 2016. This indicates that the said amendment in the eligibility criteria was made by the Company to enable SSP participate in bidding and pass on undue favour to a private person which consequently resulted in finalisation of tenders at exorbitantly higher rates as discussed in succeeding paragraphs.

The Government stated (August 2018) that the amendment in the tender conditions from manufacturer to sales/manufacturer was made by the Company because all the three ingredients of food basket have different manufacturers. It was further stated that the Company has power to amend the tender conditions.

It is evident from the reply that the Company was well aware about different manufactures and could get more competitive rates by inviting separate tender from manufacturers only.

- As per the tender terms and conditions, five *per cent* of the total contract value was to be submitted by the successful bidder as performance security within 10 days after notification of award with validity of two years from date of contract agreement.

Audit observed that SSP had submitted (5 May 2017) performance security of ₹ 25 lakh only being five *per cent* value of initial purchase order of ₹ 4.83 crore instead of ₹ 95.17 lakh on the ground that the performance security for total contract value is a huge amount. This has also resulted in passing of undue financial benefit to SSP.

On being pointed by Audit (September 2017), the Company terminated (28 February 2018) the contract for supply of food basket with SSP due to non-deposit of sufficient performance security. SSP contested the

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<sup>15</sup> Managing Director

Company's action by filing appeal in the Hon'ble High Court of Chhattisgarh who directed (22 June 2018) the appellate authority-Secretary, Department of Health, GoCG to consider the matter as per the terms of the contract. After hearing (29 June 2018) the case, the Secretary ordered SSP to deposit the balance performance security.

The Government stated (August 2018) that SSP has deposited the applicable amount of performance security.

However the fact remains that the performance security was obtained after being pointed out in Audit.

➤ As only one qualified bid was received the Company without recording any justification accepted the same. This led to placement of supply order at an exorbitantly higher rate of ₹ 892.50 per food basket (including VAT) offered by SSP and the Company ignored the fact that cost of food basket with same ingredients/quantities to State Health Resource Centre (SHRC) was ₹ 409 per basket during the pilot project and the local market price of ₹ 633 per food basket (including VAT) gathered (19 January 2017) by it through local market. Later on after being pointed (September 2017) by Audit, the Company sought (23 November 2017) clarification from SSP as a result SSP reduced (15 February 2018) the per food basket price from ₹ 892.50 to ₹ 728 which was further reduced (4 July 2018) to ₹ 714 per food basket (₹ 680 plus GST) on further negotiation in view of orders passed (29 June 2018) by the Secretary, Department of Health, GoCG. Accordingly, the Company extended (16 July 2018) the earlier agreement with SSP with revised rates for further six months i.e. upto 15 January 2019 and procured 1.11 lakh food baskets upto the validity of agreement.

In this connection, Audit observed that the Company again did not assess the reasonability of rate of ₹ 714 per food basket offered by SSP in negotiation meeting of July 2018. This had resulted in avoidable extra expenditure of ₹ 5.04 crore<sup>16</sup> on total 1.65 lakh food baskets procured from SSP.

The Government stated (August 2018) that the SHRC had not communicated about its pilot project and rates mentioned in the pilot project to the Company. The Government further stated that SSP has reduced the rates from ₹ 850 per food basket to ₹ 680 per food basket (excluding VAT) and that too for already supplied quantity.

The reply is factually incorrect because SHRC forwarded a copy of Report on pilot project to DHS in which rate was mentioned and Audit had found it in Company's records. The reply also confirms that the accepted rate of food basket was exorbitantly higher whereas reply is silent about the retail market

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<sup>16</sup> (₹ 714 – ₹ 409) X 1,65,394 food baskets

price of ₹ 633 per basket, which was already known to the Company at the time of finalisation of bid. Further, the plea of reduction in price is also not acceptable as Company has not assessed the reasonability of reduced rates offered by the SSP during the negotiation meeting (4 July 2018) and no detailed price breakup could be provided by the Company in support of revised offer rate of ₹ 680 per food basket.



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**The: 22 June 2020**

**Countersigned**



(RAJIV MEHRISHI)  
Comptroller and Auditor General of India

**New Delhi**  
**The: 30 June 2020**