CHAPTER-II

COMPLIANCE AUDIT

DEPARTMENT OF HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE

2.1 Audit of procurement of machines, equipment and accessories for Dental Institute, Rajendra Institute of Medical Sciences (RIMS), Ranchi

2.1.1 Introduction

The Rajendra Institute of Medical Sciences (RIMS), Ranchi[1] is an autonomous medical institute of the Government of Jharkhand (GoJ) under the administrative control of the Health, Medical Education & Family Welfare Department (the Department). A Dental Institute, with a capacity of 50 annual intakes in Bachelor of Dental Surgery (BDS) course, was started from the Academic year 2017-18 in RIMS for which 176 types of dental equipment worth ₹ 37.17 crore were procured (between March 2016 and June 2018). Against these procurements, there were complaints of irregular award of tender based on fake documents and supply of medical equipment at higher rates by two agencies[2]. To enquire into the complaints, the Department constituted (August 2018) a committee which found the complaints true ***(Appendix 2.1.1*)** and recommended further detailed examination by a competent agency**.**

Prior to that, the Minister of Health, GoJ had directed (September 2016) the Director, RIMS to examine complaints of mutual collusion between the above mentioned two agencies in getting supply orders for equipment. He also issued directions to verify their addresses, quoted and approved price with the cost of similar equipment in other hospitals/medical colleges/dental colleges and suggested not to issue further purchase order to these agencies till detailed examination is concluded. However, the order of the Health Minister was not complied with and the Director, RIMS awarded tenders and issued purchase orders to the said agencies as discussed in **paragraph 2.1.3.2**.

Further, the Secretary of the Department requested (June 2019) the Accountant General to conduct audit of tenders floated by RIMS from 2014-15 to 2018-19 for procurement of machines, equipment and accessories (hereinafter called equipment). Accordingly, audit of procurement of equipment for Dental Institute, RIMS was undertaken (between July 2019 and May 2020) to assess whether tendering process was regular and equipment were procured economically. For this, audit scrutinised tender and related documents, inventory of equipment and conducted (September-October 2019 and May

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[1] RIMS was established in the year 2002 through an Act by merging the erstwhile Rajendra Medical College and Hospital (established in 1959), the College of Nursing and the Nursing School.

[2] M/s Sreenath Engineering Sales and Services Pvt. Ltd., Kolkata (M/s Sreenath) and M/s D K Medicals, Kolkata (M/s DK).

2020) joint physical verification to ascertain the latest status of the procured equipment.

An exit conference was held (October 2021) with the Additional Secretary of the Department to discuss the audit findings and recommendations. The Additional Secretary stated that the Director, RIMS had already been instructed (February 2021) to initiate suitable action on the Special Audit Report and to implement corrective measures. In response, Director, RIMS issued (September 2021) show-cause to concerned officers in the light of decision taken (February 2021) in the meeting of the Finance and Accounts Committee of RIMS. Further action is awaited.

Audit noticed instances of deviation from the approved budget, issue of purchase orders defying the order of the higher authority, irregular approval of tenders, absence of transparency in tender evaluation, purchase of equipment at much higher rates, issue of wrong installation certificates, supply of below specification items and lower number of items. All these indicated absence of an effective internal control mechanism in RIMS apart from extending undue favour to some suppliers. As a result 125 Basic and Advanced Dental Chairs, one Mobile Dental Van (MDV) and 10 Radiovisiography (RVG) systems worth ₹ 26.34 crore were procured at higher rates. Besides, RIMS failed to impose penalty of ₹ 2.37 crore on defaulting suppliers for delayed supply of medical equipment as discussed in the succeeding paragraphs.

2.1.2 Fund Management

As per section 7 and 12 of RIMS Act, 2002, the Governing Council (GC) is responsible for approval of the annual budget for RIMS.

The GC, in its 34th meeting (August 2013) approved an outlay of ₹ 5.80 crore for purchase of dental equipment viz., Dental Chairs, Mobile Dental Van, RVG systems etc., as per Dental Council of India (DCI) norms for the Dental Institute, RIMS. The Director, RIMS, however, submitted (October 2013) detailed budget of ₹ 9.29 crore to the GoJ which included cost of major items viz., 200 Basic Dental Chairs (BDCs) at the rate of ₹ 2 lakh each, 50 Advanced dental chairs (ADCs) at the rate of ₹ 4 lakh each, one MDV at the rate of ₹ 50 lakh and three RVG systems at the rate of ₹ 2 lakh each.

Audit noticed that RIMS procured dental equipment worth ₹ 37.17 crore which included 110 BDCs at ₹ 14.29 lakh each, 15 ADCs at ₹ 42.86 lakh each, one MDV at ₹ 1.48 crore and 10 RVG systems at ₹ 9.50 lakh each (excluding taxes).

Thus, RIMS did not adhere to its own budget in procuring dental equipment. The deviation of ₹ 27.88 crore (400 *per cent*) was possible because the Department released consolidated funds for development works of RIMS as a whole without earmarking stream/department-wise funds. GC also did not discuss the reasons for the deviation in its meetings, despite allegations of irregularities in the procurement process.

The Director, RIMS stated (July 2020) that during the initial planning of the Dental Institute, an estimate was prepared based on requirements of instruments as per DCI norms but later on, after inspection of the Dental College building, it was found that there were several major flaws in the construction and hence the need was felt to purchase instruments on turnkey basis with extended warranty of five years which resulted in increased estimated budget.

The reply is not acceptable as any document showing flaws in construction of building of Dental Institute was neither available in the concerned files nor attached with the reply. Further, Audit noticed that only civil work for compressor room and plumbing and electrical work were done by the supplier for installation of dental chairs which was as per terms of NIT. Further, subsequent budgets or minutes of meetings of GC did not record any justification for such deviation.

2.1.3 Bid evaluation

2.1.3.1 Arbitrary evaluation of tender

Rule 131 R(x) of Jharkhand Financial Rules (JFR) states that bids received should be evaluated in terms of the conditions already incorporated in the bidding documents and no new condition which was not incorporated in the bidding documents, should be brought in for evaluation of the bids. Besides, Rule 126(v), ibid, states that at each stage of procurement, the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision. Further, as per CVC guidelines issued (July 2003 and April 2014), pre-qualification criteria should be made explicit at the time of inviting tender and the acceptance/ rejection of any bid should not be arbitrary but on justified grounds as per the laid down criteria.

RIMS invited (January 2016) a tender for procurement of dental equipment where technical and financial evaluation was to be linked with score giving weightage of 60 *per cent* to technical qualification and 40 *per cent* to financial offers. Technical scoring was to be done on the basis of specifications and performance of the quoted equipment and price scoring was to be done on the basis of quoted rates compared to the rate of the lowest bidder. Final decision was to be taken on the basis of the combined score.

Audit noticed that the technical committee did not adopt score based technical evaluation and instead declared bidders as technically qualified/ disqualified on the basis of comparative examination of specifications, documents and practical demonstration. The purchase committee also did not award any combined technical and financial score for approval of rates and approved the lowest rate amongst the technically qualified bidders. Reason for not adopting score based evaluation was not recorded in the evaluation reports.

Thus, the tender was not decided as per the terms of the NIT and 20 items worth ₹ 18.52 crore were procured against this tender. Purchase committee members and the Director, RIMS, who accepted the committee's recommendations and approved the purchase are responsible for arbitrary evaluation of tender in violation of financial rules.

The Director, RIMS stated that qualification of the bidders were decided on the basis of technical and specification evaluation and that the technical evaluation of high-end equipment *inter-alia* included practical demonstration.

The reply is not acceptable as score based bid evaluation was not done as required in NIT and reasons for the deviation were not recorded.

2.1.3.2 Irregular award of work

In response to the instructions of the Health Minister, the Director, RIMS sought (September 2016) clarification from both agencies against which only one agency[3] responded (September 2016) denying all charges. The Director, however, without cross-verifying the contention of the agency and price of similar equipment procured by other institutions or market price as suggested by the Health Minister, paid (November 2016) outstanding bill of ₹ 5.40 crore to the agency against supply of 36 BDCs. Further, purchase orders for 50 more BDCs, five ADCs and ten RVG Systems were issued between January 2017 and December 2017 to the same agency and ₹ 11.40 crore were paid between July 2017 and August 2018. The Director, RIMS neither submitted the report of enquiry nor obtained the approval of the Health Minister before issuing further purchase orders to the agency.

Audit analysed eight types[4] of documents submitted with bids (June 2015 and January 2016) by these two bidders, tender evaluation process for items where only these two bidders were technically qualified, mechanism adopted by RIMS for furnishing installation certificate to these agencies for making payments and compliance to NIT conditions by these agencies and noticed the following irregularities:

(a) In the service tax registration certificates, land line number recorded by both suppliers was the same.

(b) The address of the proprietor of M/s DK in Income Tax (IT) return for 2014-15 and 2015-16 was the same as the address of M/s Sreenath shown in all his documents.

(c) The local address of M/s DK as mentioned in the Jharkhand commercial tax registration certificate was not traceable as it did not contain plot number or

[3] M/s Sreenath Engineering Sales and Services Pvt. Ltd. Kolkata

[4] Bid form, affidavits regarding vigilance clearance and assurance of non-supply of items elsewhere at lower rates than quoted for, registration certificate of commercial tax department, certificate of import and export, professional tax registration certificate, income tax return, audited annual accounts, service tax registration certificate.

building/house number. The local address of M/s Sreenath was, however, traceable.

(d) M/s DK and M/s Sreenath submitted authorisation certificate of the same manufacturer or authorised dealer for bid of MDV.

(e) M/s DK did not supply BDCs though his rate was approved (December 2015) and ultimately the item was procured (between September 2016 and February 2018) from M/s Sreenath through second tender.

(f) In both the tenders (June 2015 and January 2016), against 22 out of 275 items, which covered the bulk of the cost, only M/s Sreenath and M/s DK were technically qualified and ultimately tender was awarded to M/s Sreenath.

(g) Further, irregularities in technical evaluation of bids (**paragraph 2.1.4**), approval of higher rates (**paragraph 2.1.5)** and issue of installation certificate in favour of M/s Sreenath despite shortcomings (**paragraph 2.1.6**) were noticed by audit.

Thus, collusion between these two suppliers and undue favour to a particular supplier by RIMS could not be ruled out.

In reply (July 2020), the Director, RIMS *inter-alia* stated that simply address being same, telephone number being same and floor being same etc., cannot be a reason to stop participation of a bidder who has got legal entity in open tender if the bidder follows all the due procedure. It was also stated that a company having all valid papers and who complies with all NIT terms is eligible. In one premises, multiple companies may be present and one telephone number can be used by multiple companies; it doesn't mean collusion. It was also stated that the bidder had provided Tax Registration Certificate which is issued only after completing all formalities including verification. Further, CVC has never barred a manufacturer to authorise multiple dealers across India.

The reply is not acceptable as bidders having the same telephone number and the same address as well as making identical bids, absence of uniformity, non-transparency and arbitrariness in technical evaluation of bids beyond the terms of NIT resulting in undue favour to the both bidders as detailed in **para 2.1.4** raises doubt about collusion and bid rigging. Collusion in the bidding process was also highlighted by the departmental committee. Further, despite the Hon'ble Minister flagging the issues, no steps were taken by the RIMS to ascertain prices of similar items procured by other institutions or market prices.

2.1.3.3 Tender evaluation in violation of RIMS regulations

As per Clause 6 of RIMS Regulations, 2014, the Finance and Accounts Committee[5] headed by the Secretary of the Department is responsible for disposal of a tender.

Audit noticed that the Governing Council of RIMS decided (August 2004) that in case of specialised instruments or machines, medicines and chemicals, the concerned Head of the Department (HoD) will be the member of the tender committee for the technical approval of the tender. However, RIMS formed a separate technical committee in the year 2006 for technical evaluation of bids. The committee was re-structured (June 2014) by the Director, RIMS with the Medical Superintendent as its chairman and HoDs of seven[6] departments as its members. The technical committee carried out technical evaluation of bids and declared bidders as technically qualified or disqualified. After that the purchase committee[7] decided the rates after opening financial bids of technically qualified bidders. Thus, committees with no defined role or limited role in the tender process were entrusted with tender decisions. The Finance and Accounts Committee was not at all involved in the tendering process though it was responsible for tender decisions as per the Regulations. Thus, RIMS did not ensure that tender decisions were taken by the body designated for the same.

The Director, RIMS stated (July 2020) that the fixation of technical specifications and evaluation of tenders by the technical committee has been a routine practice since 2006. He further stated that the purchase committee approved the bid in a joint meeting with the technical committee.

The reply confirms that the practice being embedded into the procurement system and followed by RIMS was not as per the provisions of the Regulations. The reply was silent about not involving the Finance and Accounts Committee in the tender process as required under the Regulations.

2.1.4 Irregular technical evaluation

Audit noticed absence of uniformity, non-transparency and arbitrariness in technical evaluation of bids beyond the terms of NIT. Instances are given in the succeeding paragraphs.

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5 (i) Secretary of the Department (Chairman); (ii) Director, RIMS (Member Secretary); (iii) Internal Financial Advisor of RIMS; (iv) Secretary, Finance Department or his representative; (v) Director, Medical Education, Directorate of Health; (vi) one SC/ST representative of Governing Council (vii) one medical expert of Governing Council and (viii) Technical Officer (Executive Engineer), Technical Cell of the Department as its members.

6 Ophthalmology, Medicine, Surgery, Gynaecology, Pathology, Concerned Department and Radiology.

7 Clause 6 (vi) of the RIMS Regulations, 2014 provides for a stores and purchase committee without defining its roles and responsibilities.

Basic Dental Chair (1st tender)

Two out of six bidders were declared (October 2015) technically qualified in the tender invited in June 2015. Audit noticed that:

- Three bidders[8] were disqualified with comments that the submitted catalogue did not show features of chairs as required in the NIT. However, another bidder (M/s D K Medical Systems, Kolkata) was technically qualified though he had neither specified the model of the chair in his bid nor submitted any catalogue.
- One bidder[9] was disqualified for the reason "incomplete information". However, Audit could not examine the veracity of this comment as the evaluation report did not specify what information could not be verified by the technical committee.

The Director, RIMS replied that the selection and rejection of bidders was not due to a single reason, rather several key factors contributed to this process. The factors enumerated inter alia included the technical information provided, compliance to US FDA norms, onsite visit, number of similar installations done by the bidder previously at different sites, ability to provide practical demonstration, post installation support etc.

The reply is not acceptable as the reasons for selection and rejection given by the Director, RIMS were not in the ambit of the NIT. Regarding other reasons mentioned in the reply, Audit did not find any refusal from disqualified bidders showing unwillingness for onsite visit or practical demonstration. The findings of the technical committee on onsite visit and practical demonstration with respect to successful bidders were also not on record. The reason of disqualified bidders not having US FDA certification was also not acceptable as either FDA, CE, UL or BIS certification of the product was acceptable as per the NIT. Further, one of the successful bidders (M/s DK) had neither specified the model of chair in his bid nor submitted any FDA certification of the product whereas another successful bidder (M/s Vishal Surgical Equipment Company Pvt. Ltd, Kolkata) had offered CE-certified and not FDA-certified chair.

Basic dental chair (2nd tender)

Tender was invited in January 2016 in which two out of three bidders were declared technically qualified in March 2016. Audit found that:

- As discussed in **paragraph 2.1.3.1**, the tender was to be decided on scoring pattern. Onsite practical demonstration of major items was also to be done by the technical committee as per NIT.

  Audit noticed that the Director, RIMS directed (17 March 2016) the technical committee to consult all three bidders for carrying out onsite

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8 M/s Confident Dental Equipment Ltd., Kolkata, M/s Kailash Surgical Private Ltd., Ranchi and M/s Ocean Enterprises, Jamshedpur.

9 M/s Sreenath.

practical demonstration and to conclude technical evaluation. However, the technical committee evaluated (28 March 2016) the technical capabilities of the bidders only on the basis of practical demonstration and did not adopt score based technical evaluation and thus ignored an objective evaluation. Further scrutiny revealed that one bidder[10] was disqualified with the comments that the bidder failed to do the demonstration and had informed that they have not undertaken any installation in India. However, no documents in support of this claim of the technical committee were on record. Moreover, no response of the two successful bidders showing details of their installation and arrangements for onsite practical demonstration were found on record. Findings of the technical committee, if any, with respect to practical demonstration of existing installation of successful bidders were also not found on record.

- The two technically qualified bidders[11] had not submitted the required authorisation letters of the original equipment manufacturer (OEM) of the product, literature leaflet and catalogues of the offered chairs though these were mandatory documents for evaluating technical capabilities as per the NIT. Instead, they had submitted authorisation letters obtained from the distributor which were considered valid by the technical committee.
- One of the successful bidders (M/s DK) had also participated in the earlier bid (June 2015) where he was declared (December 2015) the lowest bidder by the purchase committee with bid of ₹ 4.25 lakh per chair. Later on, the bidder expressed (11 January 2016) his inability to supply chairs due to flooding in the manufacturing company (in Finland) and suspension of manufacturing of the chair for an indefinite period. RIMS, however, issued purchase order (15 January 2016) to this bidder for supply of 25 chairs. The supplier failed to comply with the purchase order and should have been debarred. Instead, the supplier participated in the second tender and was declared technically qualified (March 2016) though he was liable to be blacklisted and debarred from participation in any further tender for the breach of contract as per the condition of NIT against which purchase order was issued.

The Director, RIMS stated (July 2020) that both the successful bidders had expressed their consent for practical demonstration. The technical committee submitted its report following which the bidders were selected. Regarding authorisation, it was stated that authorisation was provided by India Channel Partner of the manufacturing company along with letter of arrangement from the Principal manufacturing company ensuring post sales service.

Reply is not acceptable as the said report of the technical committee on practical demonstration was neither found on record nor furnished with the reply. The

[10] M/s Kailash Surgical Pvt. Ltd., Ranchi.
[11] M/s Sreenath and M/s DK

reply was also silent about not carrying out score based evaluation and non-submission of literature, leaflet and catalogues of the offered chairs by the successful bidders. Further, authorisation from India Channel Partner and arrangement letter from the OEM (Olsen) was neither found enclosed with the bid nor furnished with the reply. Moreover, authorisation of the OEM was required as per NIT and any other mechanism adopted were deviations from the terms of the NIT.

Advance dental chair

Two out of six bidders were declared (October 2015) technically qualified in the tender invited in June 2015. Audit found that:

- Four bidders were technically disqualified citing absence of details of functional description and operational requirement though these were found by audit in Table 4A of the bid as required under NIT.
- Further scrutiny disclosed that, a successful bidder (M/s Sreenath) had not submitted information in Table 4A which was required for comparative analysis of specifications asked for in NIT. Rather, it had submitted varied specifications in its offer letter which was not in the prescribed format and more than 90 *per cent* of specifications were not comparable.
- One bidder (M/s Vishal Surgical Equipment Company Pvt. Ltd, Kolkata) was disqualified on the grounds that the compressor in his bid did not meet the requirement. It was seen that the bidder had participated in bids of both types (Basic and Advance) of chairs and had mentioned in Table 4A of both the bids that the required specification as per NIT (1200 to 1500 rpm) was not a feature of a compressor. He was declared technically qualified in the bid of BDCs and disqualified in the bid of ADCs by the same technical committee on the same day.

The Director, RIMS replied (July 2020) that there were multiple reasons for selection or rejection of the bidders, as stated in the case of BDCs. It was also stated that M/s Kailash Surgical Private Ltd., Ranchi did not provide US FDA certification details and as such the specification was not matching with conditions of NIT.

Reply is not convincing as the NIT mentions that the complete system should be either FDA, CE, UL or BIS approved. The Technical Committee had also not specified non-submission of FDA certification as a reason of disqualification in its evaluation report. Grounds for qualifying/ disqualifying bidders should be within the ambit of NIT and not at the discretion of the evaluation committee and should be recorded in detail in the evaluation report. Details of specifications which did not match requirement should have also been recorded by the committee in the technical evaluation report. Further, justification for deviation from the terms of NIT should have been documented in the evaluation report to ensure transparency in the tender process.

Mobile Dental Van

Two out of three bidders were declared (October 2015) technically qualified in the tender invited in June 2015. Audit found that:

- As per the Bachelor in Dental Surgery (BDS) Course Regulation, 2007 issued by the Dental Council of India (DCI), the MDV should have capacity for seating 15 to 20 people and should be equipped with two dental chair units[12] and 11 other dental equipment[13]. However, the Director, RIMS, without specifying the capacity of the van and other requirements as per DCI norms, invited (June 2015) tender where bidders were free to submit their own specifications and details regarding body fabrication, electrical fittings, water system and equipment.

  Audit noticed that the MDV offered by two successful bidders (M/s DK and M/s Sreenath) were identical and did not have facilities of two dental chairs and seating capacity of 15 to 20 persons as required under DCI norms. Further, the successful bidders did not offer four[14] out of 11 dental equipment and water tank of 150 litres was offered instead of 400 litres which were also pointed out by DCI during its inspection in December 2018. Additionally, some other items viz., RVG system, computer and colour printer, UV cleaner and a complete set of hand instruments, which were costly and not required as per DCI norms, were offered with the MDV. Make and model of the offered equipment was also not specified in the bid document. As such, RIMS did not adhere to DCI norms in procuring MDV.

- The successful bidders offered MDV having chassis of make 'Force Motors' model 'Traveler TD BS 3' with authorisation of a distributor/dealer of Force Motor instead of the OEM *viz.*, Force Motor as required under NIT.

- One successful bidder (M/s Sreenath) had offered installation of a *'Suchi'* make dental chair in the van. However, the same chair offered in the same tender against BDC by the same bidder was not found technically feasible by the technical committee on the same day. Thus, the bidder was extended undue favour by accepting a technically non-feasible item.

The Director, RIMS inter alia stated that DCI criteria of MDV were not practical as it required a large vehicle which would have caused difficulty in navigating in remote areas and that the technical committee decided to purchase a smaller van with single chair keeping other relevant specifications of the DCI intact. On

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12 Hydraulically operated with spittoon attachment, halogen light with 2 intensity, air-venturi suction, air-rotor, micro-motor, 3 way-scalar and light cure, X-ray viewer, instrument tray, operating stool.

13 One Autoclave, one Intra-oral portable X-ray machine, one glass bead steriliser, one compressor, one metal cabinet with wash basin, two portable dental chair (having suitcase unit with air-rotor, micro-motor, scalar and compressor), one stabilizer of 4 KV, one generator of 4KV, one water tank of 400 ltrs and one oxygen cylinder. Tender for two other items viz., one public address system and one demonstration model required under DCI norms was invited separately.

14 One glass bead steriliser, two portable dental chairs (having suitcase unit with air-rotor, micro-motor, scalar and Compressor), one stabiliser of 4 KV and one oxygen cylinder.

a later date, on request from the Ex. Principal, Dental Institute and with efforts of the supplier, a practical solution to meet DCI norms had been made by incorporating one additional chair, a portable bio-toilet and portable doctors' consultation chamber without any extra cost. Moreover, the supplier provided two units of upper version high quality chairs. The remaining deficiencies (pointed out by the DCI) were said to have been corrected, for which fresh tender were invited. It was further stated that the authorisation was provided by Force Motor which is a reputed company in manufacturing and fabricating.

The reply indicated that significant modifications and additions which were not considered at the time of purchase were done or were underway as per DCI norms. DCI approval of the modifications was also not furnished to Audit. Further, standardisation of features in the product was not possible through invitation of NIT without specifications and the technical committee was free to choose the model. The supplied chairs also were of lower version as discussed in **paragraph 2.1.6**. The reply was also silent as to why offer with insufficient dental equipment and with additional and costly items was accepted by the Technical Committee. Regarding authorisation, the reply is not acceptable as both the qualified bidders had submitted authorisation of the distributor of Force Motors and not of the manufacturer (Force Motors) itself.

Other equipment

- Tender invited in January 2016 included supply of 15 items[15]. The bidders were to quote make and model of items, submit literature leaflet along with catalogues, manufacturing certificate or authorisation certificate issued by the manufacturer and detailed specification in Table 4A of the bid. Specifications of eight[16] out of 15 items were given in the NIT. Audit noticed that two bidders (M/s Sreenath and M/s DK) quoted for these items but did not mention make and model of the items in their bid nor did they submit leaflet, catalogues, manufacturing or authorisation certificates as required. They also did not furnish details in Table 4A with the bids. However, the technical committee declared these two bidders as qualified and procured equipment worth ₹ 36.05 lakh in June 2017.

In reply, the Director, RIMS stated that the equipment purchased were not highly specialised but were rather market items. The authorisation as well as AMC for the equipment has been provided by the distributor.

The reply is not acceptable as the terms of NIT once fixed cannot be overlooked even if equipment does not fall under highly specialised category. Further, quality of an equipment cannot be ensured if equipment are offered without

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15 Glass bead sterilizer, welder, hydro solder, pressure molding machine, welder with soldering attachment, pneumatic chisel, micro surveyor, curing presser pot, pulp tester, mechanical press, sand blasting machine, flask press, wax heater, wax carver and needle burner.

16 Glass bead sterilizer, pressure molding machine, welder with soldering attachment, pneumatic chisel, micro surveyor, pulp tester, sand blasting machine and needle burner.

specifying a particular make and model and the bidder was given the opportunity to supply inferior equipment. Further, the authorisation quoted by Director, RIMS was neither found on record nor furnished with the reply.

2.1.5 Purchase at higher rates and in excess of requirement

Rule 126 (iv) of JFR provides that the procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required.

Audit noticed procurement of dental equipment at higher rates beyond the budget estimates and without reference to rates offered in earlier bids or surveying market rates as discussed in the succeeding paragraphs:

Basic Dental Chairs

RIMS estimated the rate of BDC at ₹ two lakh each in its budget submitted (October 2013) to the Department. On tendering (June 2015), the purchase committee approved (December 2015) the basic rate (excluding tax) of ₹ 4.25 lakh each. However, RIMS again invited (09 January 2016) tender for BDCs with the same specification in anticipation of non-supply of chair by the bidder in the first tender. Based on second tender, RIMS procured (between September 2016 and February 2018) 110 BDCs at the basic price of ₹ 14.28 lakh each excluding taxes indicating intentional purchase of similar chair by RIMS at higher rates.

Audit analysed different rates to ascertain whether the procurement was done economically. It was noticed that the rate offered by the second lowest (L2) bidder in the first tender (June 2015) was ₹ 6.25 lakh per chair. Audit also collected purchase/contract rates of dental chairs from three Government institutes[17] which ranged between ₹ 2.35 lakh and ₹ 3.35 lakh per chair. Further, prices available (March 2020) on the internet/ GeM for the dental chair meeting the DCI norms ranged between ₹ two to ₹ 4.35 lakh. Thus, the chair was available at much lower rates than the rate of ₹ 14.28 lakh each paid by RIMS.

Compared with the second lowest quoted price of ₹ 6.25 lakh per chair in the previous tender, ₹ 8.83 crore plus taxes were spent (September 2016 and February 2018) in excess on purchase of 110 basic chairs.

The Director, RIMS stated that price was based on various factors like loading, configuration, accessories, attachments, turnkey works, warranty, quality certification and durability. In the first tender, the quoted L2 price of ₹ 6.25 lakh was without accessories and the price of accessories were quoted separately. Putting together, the final price would have been much more than the quoted price in the bid. It was also stated that the supplier has undertaken major turnkey

[17] Bihar Medical Services and Infrastructure Corporation Ltd., Patna: ₹ 3.35 lakh; Director of Dental Health Services, Himachal Pradesh: ₹ 2.35 lakh; and Rajasthan Medical Services Corporation Ltd., Jaipur: ₹ 2.88 lakh.

job[18] for the entire Dental College building. It was asserted that the above should be viewed as a total turnkey job of a newly constructed hospital and not a simple basic chair purchase.

The reply is not acceptable as the specifications and other related works were similar in both tenders including turnkey jobs for successful installation of chairs. Bidders were required to quote the rate as a turnkey job for complete system with all accessories.

Advance Dental Chairs (ADCs)

The rate of ADC was estimated at ₹ four lakh per chair in the budget estimate. Price of such type of chairs meeting the DCI norms available (March 2020) on the internet ranged between ₹ 6.5 lakh and ₹ 15 lakh. The purchase committee ignored its own estimate of ₹ four lakh per chair and did not survey market price at that time and approved (December 2015) the price of ₹ 42.86 lakh for each chair.

Further, as per NIT, there were six additional features[19] in ADC compared to the BDC. These additional features were analysed by audit to find justification for the huge difference in approved rate of the ADC (₹ 42.86 lakh each) and BDC (₹ 14.29 lakh each). During physical verification (September and October 2019), audit noticed that four out of six additional features[20] were not available with the supplied ADCs whereas two additional features[21] were partially available. Thus, ADCs procured at three times the price of BDCs were almost identical to the BDCs.

Thus, on procurement (April 2016 and June 2018) of 15 ADCs, RIMS incurred extra expenditure of ₹ 4.29 crore[22] (excluding taxes) in comparison to the approved price (₹ 14.29 lakh) of BDCs.

The Director, RIMS stated that the reason shown for the purchase of BDCs equally applies to the ADCs. Besides, RIMS had asked for fully loaded Advanced Dental units with total turnkey project. Regarding absence of

[18] Involving (1) separate electrical lines for each department and chair with high range of servo stabiliser and bus bar (2) Total water pipelines and drainage system (3) Air suction gas pipelines (4) electrical fittings (5) False ceilings with false ceiling lights (6) Construction of special clinics in all departments (7) Construction of enclosed granite-finish sterilisation areas with modular furniture for storage (8) Civil construction of compressor room. (9) Two numbers high end centralised imported compressors. (10) Permanent stationing of dedicated staff for round the clock servicing and demonstration.

19 (1) Modular furniture with sink and tap as per the site requirement (12x2 sq.ft) (2) In-built Peizon LED (fibre optic) ultrasonic scalar (frequency 28-36 kHz) with 4 scalar tips and one set of periocutette tips (3)Warm Water Syringe (4) LED based x-ray viewer (5) LED OPG viewer and (6) 17 inch monitor (Original from the company) for RVG.

[20] LED based x-ray viewer, LED OPG viewer, 17 inch monitor for RVG and Warm Water Syringe.

[21] Peizon LED fibre optic ultrasonic scalar (but with two tips instead of four scalar tips and without periocutette tips) and Modular furniture with sink and tap (12x2 sq.ft) (only five provided for 15 chairs).

[22] (₹ 42.86 lakh - ₹ 14.29 lakh) x 15

additional features, it was stated that the suppliers delivered as per offer letter which was approved by the technical and purchase committees.

The reply is not acceptable as similar in the case of BDCs, all stated additional works were within the scope of the NIT. Further, absence of additional features, found during joint physical verification, were certified by the concerned HoD. The claim that delivery by supplier was as per offer letter is also unacceptable as the supplier himself accepted (July 2019) non-supply of advanced features with the chairs in a clarification submitted to the Director, RIMS.

Mobile Dental Van

RIMS in its own budget estimate (June 2013) had projected ₹ 50 lakh as the price of the MDV. It was, however, noticed from information collected from other dental institutes[23] that the cost of MDV having higher wheel base than that offered by the successful bidder ranged between ₹ 29 lakh and ₹ 41 lakh.

Audit noticed that RIMS procured (February 2018) the MDV with accessories and equipment for ₹ 1.48 crore. Thus, the purchase committee did not consider its own estimate of ₹ 50 lakh or surveyed market price before approval of the rate in December 2015.

In reply, it was stated (July 2020) that the purchase committee had procured a fully loaded MDV with maintenance of five years. The various parts of the vehicle such as body, tyres, electrical parts, batteries, lubricants etc., are not covered under company warranty but the same has to be borne by the vendor.

The reply is not acceptable as the entire range of MDVs procured by other dental institutes were also fully loaded. Further, maintenance cost of five years would not inflate the price of a MDV by more than 300 to 400 *per cent*.

Radiovisiography System (RVG)

The rate of RVG system was estimated at ₹ two lakh each in the budget estimate. Audit found (March 2020) that the price of RVG system of same make with almost similar specifications on the internet ranged between ₹ 1.80 lakh and ₹ 1.90 lakh. Audit also found that the Director of Dental Health Services, Himachal Pradesh had approved (October 2016) the rate contract for RVG (Sirona XIOS-XG Select) of the same manufacturer at ₹ 1.75 lakh including a computer and a UPS with five years warranty.

It was noticed that the procurement of RVG system was approved (December 2015) at a basic price of ₹ 7.95 lakh each but the purchase order was never issued despite the request (11 January 2016) of the supplier. In the same bid (June 2015), the second lowest rate was ₹ 8.10 lakh for Sirona (XIOS-XG Supreme) make RVG system. However, another tender for RVG system with the same specifications was invited (9 January 2016) by RIMS on the basis of

[23] Post Graduate Institute of Dental Science, Rohtak, Haryana (a State Government institution):₹ 29 lakh and Bafna Healthcare Private Ltd (BHPL), Faridabad: ₹ 40.41 lakh.

which the basic price of ₹ 9.50 lakh each was approved (August 2016) and 10 RVG systems (Sirona XIOS-XG Supreme) were procured. Thus, the same RVG systems were procured at higher price ignoring the budget or the market price. Even considering the rate quoted in the earlier bid, the same RVG systems were procured at a higher price of ₹ 1.40 lakh each which led to excess expenditure of ₹ 14.40 lakh.

Director, RIMS stated that initially, tender of RVG was cancelled along with the tender of dental chairs as the bidder expressed his inability to execute the order of supplying chairs and re-tender was done. Further, it was stated that in the earlier bid, the price was quoted for RVG only. In the later tender, price was quoted and approved with accessories which included High End Computer Monitor and UPS and furniture like Computer Table.

The reply is not acceptable as the bidder had never expressed his inability to provide the RVG systems. Further, specifications of RVG systems with allied accessories in both the tenders were the same.

2.1.6 Supply of items of lower specification

During physical verification (September-October 2019), it was noticed that required attachments and accessories of BDCs/ADCs and MDVs as approved for supply were either missing or of lower specifications ***(Appendix 2.1.2)***. Against the supplied 110 ultrasonic scalars, 56 scalars worth ₹ 3.36 lakh were missing and RIMS had procured (April 2016) 20 ultrasonic scalars with accessories at the rate ₹ 2.29 lakh per unit. Out of ten RVGs supplied, two RVGs were different (XIOS-XG Select) than the approved model (XIOS-XG Supreme). Despite these shortcomings, satisfactory supply and installation certificate were issued by the HoD/Principal, Dental Institute, RIMS based on which payments were released to the suppliers.

The Director, RIMS accepted the observations regarding RVG system but was silent about shortcomings pointed out with respect to chairs. It was also stated that the excess purchase was to cater to the needs of the patients.

Reply regarding purchase of scalars is not acceptable as 41 scalars were lying idle in the stores for 30 to 48 months (August 2020) after supply and could be issued only after being pointed out by Audit.

2.1.7 Other points of interest

➢ RIMS paid (February 2016) the approved basic price of ₹ 5.02 crore to a supplier in advance for 10 ADCs, one Panoramic X-ray and two instruments for bone plating and other major surgeries on proforma invoice (February 2016). After supply (April and August 2016), the supplier submitted tax invoices of ₹ 5.27 crore including VAT of ₹ 25.09 lakh. The VAT was unpaid as of July 2020.

The Director, RIMS stated (July 2020) that payment would be made as per the tax invoice.

The reply is not convincing as non-claim of tax by the supplier for more than four years raises doubt about the genuineness of the tax invoice.

➢ The Director, RIMS issued (10 October 2017) purchase order to M/s Sreenath for supply of five ADCs at the approved basic price of ₹ 42.86 lakh each. These chairs were installed in June 2018 and ₹ 2.40 crore was paid (August 2018). Audit noticed that these five chairs were of INTEGO model of the company 'Dentsply Sirona' (Sirona merged with Dentsply) whereas the technical and purchase committees had approved the purchase of Sirona $C8^{+}$ model. Purchase orders for these chairs were issued on the request (January 2018) of the supplier stating that he was unable to supply the approved chairs due to discontinuation of that particular model. The bidder offered to supply another model of higher version of the same company. However, the Director, RIMS did not ensure approval of the tender committee on specifications and rates for this purchase.

In reply, it was stated that the five ADCs were purchased for use by the remaining Departmental Heads. The procured chairs are of higher version and have been delivered on the same terms and conditions as the approved version of chairs.

The reply is not acceptable as audit did not find any record to assess that the supplied chairs were of higher version. Further, one out of five chairs was found (May 2020) lying idle on the ground floor of the institute.

➢ Audit found that equipment were supplied with delays from the stipulated timeframe. However, RIMS authorities failed to impose penalty of ₹ 2.37 crore ***(Appendix 2.1.3)*** on the defaulting suppliers.

The Director, RIMS accepted the observation and stated that the particular clause was not strictly adhered to as RIMS had also failed in providing necessary infrastructure for installation of equipment.

The reply is not acceptable as there was no need for providing additional infrastructure for equipment other than the installation of chairs. Even 50 out of 110 BDCs were supplied and installed within time. Further, suppliers did not seek extension of time at all in any case to justify the delay on the part of RIMS in providing necessary infrastructural support.

2.1.8 Inventory Management

Audit noticed that equipment worth ₹ 12.02 crore supplied (between May 2016 and June 2018) to the Dental Institute was not entered in stock and was thus fraught with the risk of misuse ***(Appendix 2.1.4)***. During physical verification, Audit found equipment worth ₹ 9.00 lakh ***(Appendix 2.1.5)*** and six pieces of miniature contra angle hand-piece supplied with pedo chairs[24] missing. Further, specifications and numbers of hand instrument sets worth ₹ 2.87 crore ***(Appendix 2.1.6)*** purchased in April 2016, could not be verified as full particulars of these sets were not recorded in work orders, delivery *challans,* invoices or stock registers. Packets of these instruments were found in the store room in open carton boxes during joint physical verification.

➢ Equipment[25] worth ₹ 71.91 lakh were purchased (August 2016) for the Operation Theatre (OT) in the Dental institute. Though, HoD of Dentistry had issued (10 August 2016) 'Installation and satisfactory functioning certificate', it was found during joint physical verification (May 2020) that the OT was not established. In the proposed OT, frame of LED OT light was found hanging and the hall was occupied by security personnel, as shown in the photograph below:

Photograph taken on 04 October 2019 showing proposed Operation Theatre of the Dental Institute and incomplete installation of OT Light.

Disinfectants worth ₹ 17.85 lakh purchased in August 2016 for use in the OT had expired. The remaining OT equipment was found lying unopened in the stores.

➢ Further, in three departments[26], 115 laboratory equipment worth ₹ 1.22 crore, procured between April 2016 and June 2017, were found (May 2020) lying idle in departmental stores as the laboratories were not established.

[24] Purchased through work order no. 223 dated 15/01/2016, challan dated 20/04/2016, separate price of miniature contra angle hand piece not indicated in invoice/ bid offer.

[25] A High-end electro-hydraulic OT table (₹ 16.48 lakh), two Multi-para-Monitor-Beneview T8 with accessories (₹ 29.74 lakh) and one LED OT light (₹ 25.69 lakh).

[26] Prosthodontics, Conservative and Orthodontics

Photograph taken on 24/09/2019 showing equipment lying idle in Prosthodontics department.

Photograph taken on 26/09/2019 showing equipment lying idle in Orthodontics department.

Photograph taken on 11/05/2020 showing equipment lying idle in store at Ground floor.

Photograph taken on 04/10/2019 showing equipment lying idle in store at 2nd floor near Prosthodontics Department.

2.1.9 Conclusion and Recommendation

Audit noticed deviation of around 400 *per cent* from the proposed budget for procurement of dental equipment. Purchase orders were issued without examining suspected collusion between bidders. Bids were not decided by the designated body as per provisions of RIMS Regulation and arbitrariness was noticed in technical evaluation of bids. Procurement of 125 BDCs and ADCs, one MDV and 10 RVGs worth ₹ 26.34 crore were done at higher prices ignoring budget estimates and without surveying market rates. RIMS failed to impose penalty of ₹ 2.37 crore for delayed supplies. Short-supply of equipment along with supply of equipment of lower specification were noticed. OT and Lab-equipment were lying idle as OT and Labs were yet to be set up.

Recommendations:

- The Department should fix responsibility on erring officials for irregularities in tendering, procurement and inventory management;
- RIMS should ensure that bids are evaluated only by the designated Finance and Accounts Committee and all decisions taken during bid evaluation along with justification are recorded;

- Purchase prices should be finalised after market survey, internet survey and by referencing similar purchases done by other recognised institutions to ensure that good quality equipment are purchased at reasonable rates; and
- Inventory management should be strengthened to ensure that all purchased equipment are entered in the Stock registers and full specification of such equipment are recorded for future tracking and physical verification.

APPENDICES (SECTION A)

Appendix – 2.1.1

(Referred to paragraph 2.1.1; page 5)

List of major findings of the committee constituted by the Secretary, Health, Medical Education and Family Welfare Department, Government of Jharkhand

(i) Being the same address, the control of both the companies (M/s Sreenath and M/s DK) were actually with the same person and M/s DK participated in the tender as a dummy firm to prevent the bid (for a particular item) from being declared as single bid as finalisation of a single bid required approval of the higher authority as well as the rate justification.

(ii) The authorisation letter of manufacturer submitted by M/s DK against the tender no. RIMS/STORE/ME(4)/3630 dated 04.06.2018 were found either fake or manipulated.

(iii) The rate quoted by M/s DK was always higher than the rate of M/s Sreenath because in case of selection of M/s DK it was not in a position to supply the equipment in the absence of genuine authorisation.

(iv) Against tender no. 8646 dated 12.12.2017, invited for purchase of 239 types of equipment for the Dental Institute, only the said two bidders were declared technically qualified for supply of 220 types of equipment. Though, the price evaluation of bid was not done, the Committee expressed the possibility of quoting lower rates by M/s Sreenath and that too would be much higher than the market rates.

(v) Against tender no. 3422 dated 02.06.2015 invited for purchase of equipment for the Dental Institute, where L1 was a bidder other than these two bidders, the rates of L1 were much lower than the rates quoted by these two bidders. Whereas, in other bids where only these two bidders qualified, the quoted rates were much higher and the differences in rates of these two bidders were on the lower side.

(vi) Dental Chairs for the Dental Institute had been procured at much higher rates which was more than twice the general market rates of approximately ₹ 3 to 4 lakh. Similarly, dental mobile van procured at ₹ 1.95 crore was found worth not more than ₹ 40 to 45 lakh.

Equipment like dental chair, RVG, panoramic x-ray, oral x-ray, ECG etc. were purchased in more numbers compared to immediate or present requirement.

Appendix-2.1.2

(Referred to in Paragraph 2.1.6; page 19)

Deficiencies noticed during physical verification of dental chairs, dental van and RVGs

(A) Basic dental chair

Supply and installation of 60 chairs with approved specification was certified (September and October 2016) by the HoD, Dentistry and 50 chairs by the Principal, Dental Institute, RIMS in February 2018. However, during physical verification of 106 Dental Chairs (September, 2019) audit noticed the following deficiencies:

(i) Automatic spittoon attachment was not available with chairs though approved. Instead manual system was found available.

(ii) Against approved two reservoir one each for water and disinfectant, one reservoir for disinfectant was not available with chairs

(iii) Approved specification of automatic hand piece selection facility through sensitive pneumatic valves was not available with chairs.

(iv) Instead of approved autoclavable pad, steel trays were provided with chairs.

(v) Against approved two stools per chair, only one stool per chair was provided.

(vi) Sensor based no touch system in operating light system was not available with chairs though approved. Instead manual light system was available.

(vii) Single foot control for all instruments along with demo and training for 232 C SERIAL INTERFACE for remote diagnostics was not found delivered.

(viii) Certificate of calibration of chairs and list of equipment needing periodic calibration and preventive maintenance was not provided by the supplier.

The supplier also accepted (July 2019) non-supply of automatic spittoon attachment being wrong specification; sensor based no touch system operating light and one stool per chair in a clarification submitted to the Director, RIMS. Regarding calibration, the supplier informed (July 2019) that it was completed before shipment of chairs by the manufacturing company. The supplier's justification regarding wrong specification could not be accepted as, in the bid the supplier had offered to provide automatic spittoon attachment and calibration certificate issued by the manufacturing company against each chair.

(B) Advance Dental Chair

Supply and installation of 10 chairs with approved specification were certified (March 2016) by the HoD, Dentistry and five chairs by the Principal, Dental Institute, RIMS (June 2018). However, during physical verification (September 2019) of the 15 chairs, audit noticed that:

(i) Integrated 17 inches LCD/TFT monitors were not provided with the chairs.

(ii) Automatic spittoon attachment was not provided with chairs and manual system was available.

(iii) Warm water syringe was not provided with the chairs.

(iv) Instead of two reservoirs, one reservoir for disinfectant was not provided.

(v) Automatic hand piece selection facility through sensitive pneumatic valves was not provided.

(vi) Against required controls from both sides of the chair, control system was available only from one side.

(vii) LED based x-ray and OPG viewer were not provided.

(viii) Against approved ultrasonic scalar with four scalar tips and one perio-curette tips, these were provided only with two scalar tips.

(ix) Modular furniture comprising sink was provided only with five chairs though the same was to be provided for each chair.

The supplier also accepted (July 2019) non-supply of LCD monitor, automatic spittoon attachment being wrong specification, warm water syringe being required in countries with low temperature, LED based x-ray and OPG viewer being outdated technology and the Institute was using digital system and ultrasonic scalar with two tips as offered.

(C) Mobile Dental Van

The supplier supplied (February 2018) a Mobile Dental Van with accessories and equipment against purchase order issued in January 2016. The installation certificate regarding supply of specified van with approved accessories and equipment was issued (February 2018) by the Principal, Dental Institute based on which the supplier was paid (July 2018) ₹ 1.65 crore including GST. However, during joint physical verification (October 2020), it was noticed that the supplier had not supplied approved items as detailed below:

(i) Two dental chairs of make-MECHTRIX with movement operation only by foot instead of one Suchi make dental chair with movement operation by hand and foot both.

(ii) The van was equipped with 10 different items[1] than quoted and approved for.

(iii) There was no cabin inside the supplied van, though doctor/consultation, patient and dental checkup cabins were to be erected with side wall paneling done in glass fiber reinforced polymer.

(iv) The supplier had not supplied/fitted 19 approved items[2] in the mobile van.

(D) RVG System

RIMS purchased (June 2017) ten RVG Systems of make- Sirona and model 'XIOS-XG Supreme' as per work order and installation certificate. However, during joint physical verification (September 2019), it was found that in case of two RVGs installed in the departments of 'Pedodontics' and 'Oral and Maxillofacial Surgery', model of the RVG was 'XIOS-XG Select' instead of approved model 'XIOS-XG Supreme'.

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[1] One AC of EBER PASCHER model of one ton instead of VOLTAS/SAMSUNG make AC of 1.5 ton, laptop (Make- Dell) instead of computer, pressure curing pot instead of auto clave, 20 extraction forceps only instead of complete set of hand instruments, 5 KVA generator set of Ashok Leyland make instead of 5.5 KVA genset of Honda make, hand sensor operating light without foot control instead of operating light with hand and foot switches in the chair, porcelain wash basin without foot control instead of steel wash basin with electrically operated foot switch, two normal plastic dust bins instead of sensor operated steel bio-waste bins, iron stool instead of big foot rest for easy access into the cabin and iron roof carrier on the top of the van instead of fiber roof carrier.

[2] Apron screen provision, two revolving stools, one each for dental and consultation cabin, one wall fan, one distilled water machine, one packeting machine, one foldable table, one inbuilt toilet cabin, multiple cell phone charger in all cabins, motor for lifting water to overhead tank, two fans in driver's cabin, air conditioning in driver's cabin, UPS of 2.5 KVA for interior lighting and equipment, color printer and UPS for computer, suction machine, control panel/touchpad controls on dental chairs and feather touch control for micro motor in dental chairs.

Appendix-2.1.3

(Referred to in Paragraph 2.1.7; page 20)

List showing non-levy of penalty for delayed supply of equipment

Sl. No.	Name of Equipment	Tender No.	Purchase Order no./ date	Amount as per work order	Name of supplier	Installed on / received on	To be deliverd within	Delay in weeks	Half percent per week for first four weeks	One percent for every week for fifth to eighth week	Two percent for every week for ninth to twelfth week	Total penalty to be levied
1	Advance Dental Chair (Sirona)	3422/2.6.15	224/15.1.16	42856500	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	11/5/2016	8 weeks	8.71	857130	1714260	857130	3428520
2	Other multi types (11 types) of dental equipments	3422/2.6.15	221/15.1.16	10154400	Kailash Surgicals Pvt. Ltd., Ranchi	25/5/2016	8 weeks	10.71	203088	406176	609264	1218528
3	LED OT light (Martin)	8371/22.7.14	2017/31.3.16	2446333	Vishal Surgical Equipment Co. Pvt. Ltd.	10/8/2016	12 weeks	6.86	48927	73390	0	122317
4	High END electrohydraulic OT table	8371/22.7.14	2017/31.3.16	1570000	Vishal Surgical Equipment Co. Pvt. Ltd.	10/8/2016	12 weeks	6.86	31400	47100	0	78500
5	Perasafe Instrument Disinfectant	8371/22.7.14	2017/31.3.16	900000	Vishal Surgical Equipment Co. Pvt. Ltd.	10/8/2016	12 weeks	6.86	18000	27000	0	45000
6	Vikron surface Disinfectant	8371/22.7.14	2017/31.3.16	800000	Vishal Surgical Equipment Co. Pvt. Ltd.	10/8/2016	12 weeks	6.86	16000	24000	0	40000
7	Multipara Monitor (Beneview T8)+accessories	8371/22.7.14	2017/31.3.16	2832256	Vishal Surgical Equipment Co. Pvt. Ltd.	10/8/2016	12 weeks	6.86	56645	84968	0	141613
8	ECG Machine (Trivitron)	3422/2.6.15	224/15.1.16	238050	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	6/7/2016	8 weeks	16.71	4761	9522	19044	33327
9	Various dental equpt (10 types)	3422/2.6.15	222/15.1.16	8295800	Confident Dental equipments Ltd., Kolkata	26/6/2016	8 weeks	15.29	165916	331832	663664	1161412
10	Basic Dental Chair (Olsen)	145/9.1.16	2016/31.3.16	34285200	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	27/9/2016	12 week	13.71	685704	1371408	2742816	4799928
11	Basic Dental Chair (Olsen)	145/9.1.16	2016/31.3.16	51427800	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	27/10/2016	12 week	18.00	1028556	2057112	4114224	7199892
12	R.V.G. machine (Sirona)	145/9.1.16	1174/16.2.17	9500000	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	7/6/2017	12 weeks	3.86	190000	0	0	190000
13	18 types of dental equipments	145/9.1.16	1376/23.2.17	4925000	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	21/6/2017	12 weeks	4.86	98500	49250	0	147750
14	Mobile Dental Van	3422/2.6.15	224/15.1.16	14761750	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	28/2/2018	8 weeks	102.71	295235	590470	1180940	2066645
15	Advance Dental Chair (Sirona)	3422/2.6.15	6967/10.10.17	21428250	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	29/6/2018	8 weeks	29.43	428565	857130	1714260	2999955
Total												**23673386**

Appendix-2.1.4

(Referred to in Paragraph 2.1.8; page 20)

List of dental equipment purchased during 2014-19 but not found entered in any stock register

Sl. No.	Name of Equipment	Total no. of equipment	Unit Rate (base price)	Unit rate with tax	Amount passed	Tender No.	P. C. approval date	Purchase Order no./ date	Name of supplier	No. of equipment not found entered in any stock register	Cost of equipment not found entered in any stock register
1	Basic Dental Chair (Olsen)	50	1428500	1599976	79998800	145/9.1.16	29.3.16	8904/28.12.17	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	26	41599376
2	Advance Dental Chair (Sirona)	5	4285650	4799928	23999640	3422/2.6.15	16.12.15	6967/10.10.17	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	3	14399784
3	Mobile Dental Van	1	14761750	16533160	16533160	3422/2.6.15	16.12.15	224/15.1.16	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	1	16533160
4	LED OT light (Martin)	1	2446333	2568650	2568650	8371/22.7.14	16.10.15	2017/31.3.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	2568650
5	High END electrohydraulic OT table	1	1570000	1648500	1648500	8371/22.7.14	16.10.15	2017/31.3.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	1648500
6	Perasafe Instrument Disinfectant	1	900000	945000	945000	8371/22.7.14	16.10.15	2017/31.3.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	945000
7	Vikron surface Disinfectant	1	800000	840000	840000	8371/22.7.14	16.10.15	2017/31.3.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	840000
8	Multipara Monitor (Beneview T8)+accessories	2	1416128	1486934	2973869	8371/22.7.14	16.10.15	2017/31.3.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	2973869
9	Dental Elevators Set	1	94000	98700	98700	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	98700
10	Diagnostic Kit	100	2920	3066	306600	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	100	306600
11	Endo motor	9	41500	43575	392175	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	43575
12	Lab micro motor	8	13500	14175	113400	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	3	42525
13	Magnification loops	6	20000	21000	126000	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	6	126000
14	Rubber dam kits	10	20920	21966	219660	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	10	219660

Sl. No.	Name of Equipment	Total no. of equipment	Unit Rate (base price)	Unit rate with tax	Amount passed	Tender No.	P. C. approval date	Purchase Order no./ date	Name of supplier	No. of equipment not found entered in any stock register	Cost of equipment not found entered in any stock register
15	Semi adjustable articulator	10	45000	47250	472500	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	6	283500
16	Set of Pliers	4	168200	176610	706440	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	706440
17	Surgical instrument sets	4	199400	209370	837480	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	837480
18	Light Cure	25	7500	7875	196875	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	10	78750
19	Harrison mandible holding with speed lock	2	27400	28770	57540	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	57540
20	Asch Nasal septum foreceps	2	13500	14175	28350	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	28350
21	Walsham nasal septum	2	13500	14175	28350	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	28350
22	Bone and plate holding	2	11740	12327	24654	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	24654
23	Reduction bone holding	2	10930	11477	22953	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	22953
24	Chin segment	2	18500	19425	38850	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	38850
25	Maxillary bone graft holding	4	3300	3465	13860	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	13860
26	Mandible bone graft holding	4	3300	3465	13860	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	13860
27	TMJ spreader forceps	2	22900	24045	48090	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	48090
28	Czerny retractor	6	6340	6657	39942	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	6	39942
29	Mcindoe retractor	6	12500	13125	78750	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	6	78750
30	Channel Retractor	4	4900	5145	20580	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	20580

Sl. No.	Name of Equipment	Total no. of equipment	Unit Rate (base price)	Unit rate with tax	Amount passed	Tender No.	P. C. approval date	Purchase Order no./ date	Name of supplier	No. of equipment not found entered in any stock register	Cost of equipment not found entered in any stock register
31	Kilner retractor	10	3910	4106	41055	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	8	32844
32	Kilner skin retractor double ended	6	3730	3917	23499	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	6	23499
33	Malleable copper retractor	3	1570	1649	4946	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	3	4946
34	Austin tissue retractor	10	12500	13125	131250	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	10	131250
35	Smith Spreader retractor	3	25000	26250	78750	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	3	78750
36	Right Angle(Lengenback), retractor small medium, big	1	27200	28560	28560	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	28560
37	Condylar neck retractor	2	18400	19320	38640	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	38640
38	Brown lingual flap retractor	2	3190	3350	6699	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	6699
39	Volkman retractor	2	3910	4106	8211	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	8211
40	Rowe orbital floor retractor	4	16400	17220	68880	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	68880
41	Mcdonald dissector	2	3910	4106	8211	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	8211
42	Wards periosteal elevators	20	9400	9870	197400	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	20	197400
43	Bristow elevators (fan shaped)	10	4440	4662	46620	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	7	32634
44	Cryer elevator	10	3400	3570	35700	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	10	35700
45	Cryer x bar elevator with T handle pair	20	10000	10500	210000	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	20	210000
46	Warwick james elevator St. Rt. Lt.	30	2800	2940	88200	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	0	0

Sl. No.	Name of Equipment	Total no. of equipment	Unit Rate (base price)	Unit rate with tax	Amount passed	Tender No.	P. C. approval date	Purchase Order no./ date	Name of supplier	No. of equipment not found entered in any stock register	Cost of equipment not found entered in any stock register
47	Rowe zygomatic elevator	2	31000	32550	65100	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	65100
48	Kilner zygomatic elevator	2	4540	4767	9534	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	9534
49	Coupland Elevator	45	3500	3675	165375	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	44	161700
50	Alveolar dissector	1	4540	4767	4767	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	4767
51	Farabeuf Rugine	2	4270	4484	8967	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	8967
52	Zyggomatic bone awl	2	6500	6825	13650	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	13650
53	Mandibula awl	4	5800	6090	24360	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	24360
54	Harrison bone hook	4	3820	4011	16044	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	16044
55	Poswillo mallar hook	2	3820	4011	8022	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	8022
56	Bone cutting single action & double action	4	34600	36330	145320	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	145320
57	Bone nibblers	2	34440	36162	72324	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	72324
58	Doynes rib shear	2	13540	14217	28434	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	28434
59	Rib cutter	2	45400	47670	95340	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	95340
60	Rib raspatory	4	4500	4725	18900	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	18900
61	Fine chisel different size	25	3500	3675	91875	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	5	18375
62	Fine osteotome different size	20	2920	3066	61320	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	20	61320

Sl. No.	Name of Equipment	Total no. of equipment	Unit Rate (base price)	Unit rate with tax	Amount passed	Tender No.	P. C. approval date	Purchase Order no./ date	Name of supplier	No. of equipment not found entered in any stock register	Cost of equipment not found entered in any stock register
63	Nasal Septum osteotome with guard	10	4270	4484	44835	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	10	44835
64	Fine gouge	25	3820	4011	100275	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	25	100275
65	Tessier osteotome	35	12550	13178	461213	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	35	461213
66	Ramus striper	4	8500	8925	35700	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	35700
67	Pterigodi chiseal	2	11920	12516	25032	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	25032
68	Kilner dott mouth gag with 3 blades	2	76000	79800	159600	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	159600
69	Davis boyle mouth gag	2	49000	51450	102900	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	102900
70	Heister jaw opener	3	5800	6090	18270	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	3	18270
71	Plate pending	3	4540	4767	14301	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	3	14301
72	Screw driver	10	8900	9345	93450	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	10	93450
73	Drill bits	1	1347000	1414350	1414350	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	1414350
74	Screw holding x acion	6	2830	2972	17829	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	6	17829
75	Plate bender for recon plate	2	20920	21966	43932	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	43932
76	Reconstruction plates of different sices	1	380000	399000	399000	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	399000
77	Different sized & shaped of plates	1	120500	126525	126525	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	126525
78	Different dia & length of screws	1	47500	49875	49875	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	49875

Sl. No.	Name of Equipment	Total no. of equipment	Unit Rate (base price)	Unit rate with tax	Amount passed	Tender No.	P. C. approval date	Purchase Order no./ date	Name of supplier	No. of equipment not found entered in any stock register	Cost of equipment not found entered in any stock register
79	Skin graft blade (Humby's knife) with container	2	76000	79800	159600	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	159600
80	Fickling dental mallet	6	900	945	5670	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	945
81	Different sixe box for plate screw & drill bits instruments	2	49000	51450	102900	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	102900
82	Artery foreceps Forceps, pean, delicate etc.	240	1930	2027	486360	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	235	476228
83	Tooth & non tooth tissue holding	40	600	630	25200	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	34	21420
84	Adson dissecting forceps	10	1200	1260	12600	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	8	10080
85	Distraction Osteogenesis instrument set complate	1	12227100	12838455	12838455	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	12838455
86	Ultrasonic fixation set	1	1962200	2060310	2060310	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	2060310
87	Angled screw driver angulus set with complete accessories	1	373000	391650	391650	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	391650
88	Level one fixation set	1	890500	935025	935025	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	935025
89	Hand Instruments	20	370200	388710	7774200	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	20	7774200
90	Retractor set complete (klapp, volkmann, kocher, langenbeck)	1	903200	948360	948360	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	1	948360
91	Scaler	20	229000	240450	4809000	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	2	480900
92	Rows maxillary Disimpaction forceps (pair)	4	22500	23625	94500	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	94500
93	Hyton William Forceps (forward & Downward traction)	4	22500	23625	94500	3422/2.6.15	16.12.15	223/15.1.16	Vishal Surgical Equipment Co. Pvt. Ltd.	4	94500
94	Burnout furnace	10	52800	55440	554400	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	7	388080

Sl. No.	Name of Equipment	Total no. of equipment	Unit Rate (base price)	Unit rate with tax	Amount passed	Tender No.	P. C. approval date	Purchase Order no./ date	Name of supplier	No. of equipment not found entered in any stock register	Cost of equipment not found entered in any stock register
95	Induction casting machine	2	1175000	1233750	2467500	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	2	2467500
96	Restorative Insrument Kit for Amalgam & Composite	40	25500	26775	1071000	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	40	1071000
97	Chin Retractor (Medesey)	2	2800	2940	5880	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	2	5880
98	Forked Ramus Retractor (Medesey)	2	2800	2940	5880	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	2	5880
99	kilner Nasal Retractor (Medesey)	2	4500	4725	9450	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	2	9450
100	Howarth Elevator (Medesey)	20	4200	4410	88200	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	20	88200
101	Septum Elevator (Medesey)	2	1900	1995	3990	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	1	1995
102	Volkman Bone Scoop (Medesey)	2	4300	4515	9030	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	2	9030
103	Suction Cannula (Medesey)	10	800	840	8400	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	10	8400
104	Sponge Holder (Medesey)	10	2100	2205	22050	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	10	22050
105	Suture Cutting Scissor (Medesey)	20	2100	2205	44100	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	20	44100
106	Allies Tissue Holding (Medesey)	10	1900	1995	19950	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	10	19950
107	Towel Clips (Medesey)	20	1700	1785	35700	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	20	35700
108	Needle Holders (Medesey)	20	2300	2415	48300	3422/2.6.15	16.12.15	221/15.1.16	Kailash Surgicals Pvt. Ltd., Ranchi	20	48300
109	Intra Oral Camera	6	95000	100225	601350	145/9.1.16	2.8.16	1376/23.2.17	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	1	100225
110	Sand blasting unit	2	45000	47475	94950	145/9.1.16	2.8.16	1376/23.2.17	Sreenath Engg. Sales & Services Pvt. Ltd., Kolkata	1	47475
	Total	**1,176**			**17,41,74,728**						**12,01,95,104**

Appendix-2.1.5

(Referred to in Paragraph 2.1.8; page 20)

List of equipment not found in joint physical verification

Sl. No.	Name of Equipment	Quantity purchased	Unit Rate with tax	Installation certificate issued on	Name of supplier	No. of equipment found during physical verification	Difference	Cost of missing items	Remarks (As per reply)
1	Intra Oral Camera	6	100225	21.06.17	Sreenath Engg.	5	1	100225	One Missing accepted
2	Sand blasting unit	2	47475	21.06.17	Sreenath Engg.	1	1	47475	One Missing accepted
3	Septum Elevator (Medesey)	2	1995	26.05.16	Kailash Surgicals	1	1	1995	One Missing accepted
4	Endo motor	9	43575	20.04.16	Vishal Surgical	8	1	43575	One Missing accepted
5	Chin segment	2	19425	20.04.16	Vishal Surgical	0	2	38850	Two Missing accepted
6	Wards periosteal elevators	20	9870	20.04.16	Vishal Surgical	18	2	19740	Two Missing accepted
7	Harrison bone hook	4	4011	20.04.16	Vishal Surgical	3	1	4011	One Missing accepted
8	Scalers (supplied with basic chairs)	110	6000		Sreenath Engg.	54	56	336000	56 missing accepted
9	Computers (Desktop and colour laser jet printer) supplied with Intra Oral Camera*	6	51401		Sreenath Engg.	0	6	308406	6 missing accepted
	Total						**71**	**900277**	

* Though the prices of computers were neither disclosed in the bid nor in the invoices, price of computer purchases separately for the Dental Institute has been considered for estimating its prices.

Appendix 2.1.6

(Referred to in Paragraph 2.1.8; page 21)

List of sets of equipment not found in the form of sets during physical verification

Sl. No	Name of Equipment	Qty. purchased	Unit Rate with tax	Amount in `	No. of pieces in a set as per work order	Reply of the RIMS
1	Diagnostic Kit Set	100	3066	306600	Not mentioned	Present in adequate quantity in various departments and store.
2	Surgical instrument sets	4	209370	837480	93 types	A total of 141 surgical instrument were found in the store and remaining instruments had been distributed to various departments, which had not been entered separately in the name of 'surgical instruments' by respective departments in their stock register making difficult to categorise into different headings of the supplied list of Hand Instruments
3	Drill bits	1	1414350	1414350	Not mentioned	Ten mini items not found
4	Distraction Osteogenesis instrument set complete	1	12838455	12838455	184 types of Distracters	32 mini items not found, 19 mini items found extra
5	Hand Instruments	20	388710	7774200	136 types of instruments	A total of 989 Hand instrument were found in the store and remaining instruments had been distributed to various departments, which had not been entered separately in the name of 'Hand Instruments by respective departments in their stock register making difficult to categorise into different headings of the supplied list of Hand Instruments
6	Retractor set complete (klapp, volkmann, kocher, langenbeck)	1	948360	948360	36 types of instruments	6 items not found
7	Extraction Forceps (Medesey)	40	29925	1197000	Not mentioned	40 found in Oral Surgery and Pedodontics departments.
8	Ultrasonic fixation set	1	2060310	2060310	Not mentioned	1 mini item not found
9	Angled screw driver angulus set with complete accessories	1	391650	391650	Not mentioned	3 mini item not found, 1 mini item extra
10	Level one fixation set	1	935025	935025	Not mentioned	15 mini items not found
	Total			**28703430**		