

Chapter 3: Audit of Transactions

Audit of transactions of the Government departments, their field formations as well as that of the autonomous bodies brought out instances of lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs under broad objective heads.

3.1 Non-compliance with the rules, orders, procedures, etc.

For sound financial administration and financial control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This not only prevents irregularities, misappropriation and frauds, but helps in maintaining good financial discipline. Some of the audit findings on non-compliance with rules and regulations are as under:

Public Health and Family Welfare Department

3.1.1 Procurement and distribution of non-standard medicines

Medicines procured from the suppliers were not tested by the Department before distribution. Medicines worth ₹ 65.95 lakh procured were found not of standard quality during test conducted by FDA.

In Madhya Pradesh, decentralised system of procurement of drugs was implemented from August 2010, in pursuance with the State Drug Policy 2009. As per the Drug Policy, the Chief Medical and Health Officers (CMHOs) and Civil Surgeons (CSs) at district level are to procure 80 *per cent* of total drugs required from the drug companies empanelled with the selected agency Tamil Nadu Medical Service Corporation (TNMSC) and 20 *per cent* from the local drug distributors for emergency distribution. For quality control of drugs, the sample of each batch of medicine supplied by the firms (TNMSC and local distributor) have to be sent to the selected accredited laboratories¹ within three days of the receipt by respective CMHOs and CSs. The cost of testing and inspection would be borne by the supplier firms. Additionally, the drug inspector of Food and Drug Administration (FDA) can also take samples from district level stores /Health institutions from each batch of drugs received at random which can be tested at Government laboratory.

If the drugs/medical goods supplied are found to be 'not-of-standard quality' during testing, the whole batch would have to be replaced or the value of the drugs refunded to the Health Institution and the complete batch of goods was to be lifted by the supplier within 30 days of supply. Also, the firm would be blacklisted.

During test-check of records of 19 CMHOs/CSs/Hospital Superintendents (HSs), (listed in **Appendix 3.1**), we noticed that during the period 2010-13, medicines worth ₹ 21.70 crore were procured by the CMHOs/CSs/HSs for distribution to District Hospitals/Community Health Centres/Primary Health Centres and Sub-Health Centres. We observed that there was no record to suggest that quality of the medicines was ascertained by obtaining test reports

¹ Laboratories selected with the assistance of Tamil Nadu Medical Service Corporation (TNMSC) for quality control of drugs.

from accredited laboratories, before distribution of the same. On an audit enquiry, the CMHOs/CSs stated that the samples were taken by the Drug Inspectors of FDA for testing, but testing reports were not received before distribution of the medicines. While examining (November 2013) the records of Controller, Food and Drug Administration (CFDA) Bhopal, we noticed that 222 samples of medicines supplied to CMHOs/CSs/HSs during the period 2010-13 were found 'not-of-standard quality' when tested by them. Of these, we cross verified (January-February 2014) drug testing reports of 45 samples/batches with the records of medicines procured by CMHOs/CSs/HSs². It was noticed that during the period 2010-13, medicines worth ₹ 55.49 lakh supplied by TNMSC firms in 28 batches (**Appendix 3.2 (a)³ and (b)⁴**) were found to be 'not-of-standard quality' by CFDA. We further noticed that medicines worth ₹ 10.46 lakh purchased from local drug distributors in 17 batches were also found to be 'not-of-standard quality' by CFDA. Details are in **Appendix 3.3**.

Thus, the prescribed procedure for ensuring quality of medicines before distribution was not followed. As a result, medicines 'not-of-standard quality' worth ₹ 65.95 lakh were accepted/distributed by the CMHOs/CSs/HSs without confirming the quality mainly due to lack of co-ordination between CFDA and DHS and follow-up by CMHOs/CSs/HSs for obtaining the test reports.

On this being pointed out, DHS admitted (November 2014) that samples were required to be sent but were not sent to the accredited laboratories by the CMHOs/CSs/HSs and also intimated that an amount of ₹ 42.65 lakh had been recovered from the concerned TNMSC firms and ₹ 32,542 from CMHOs, Guna, Sheopur and CS Ashoknagar for medicines purchased locally. Instructions had been issued to the concerned districts for recovery of the balance amount. Further, DHS issued (November 2014) show cause notices to the CMHOs and CSs for non-compliance of provisions of drug policy regarding testing of medicines and directed to take disciplinary action against the erring store keepers/pharmacists.

The matter was reported to the Government (May and November 2014); their reply has not been received (December 2014).

3.1.2 Non-levy of penalty towards non-supply of medicines

Penalty amounting to ₹ 2.37 crore was not levied on the suppliers towards non-supply of medicines/material, in violation of contract clause.

The New Drug Policy-2009 (Policy) of the State envisaged decentralised system of procurement, which was implemented in August 2010. Accordingly, the Chief Medical & Health Officers (CMHO) and the Civil Surgeon-cum-Hospital Superintendents (CS) of the concerned districts were to issue supply

² CMHO-Anuppur, Balaghat, Barwani, Chhindwara, Datia, Sheopur, Guna, Gwalior, Hoshangabad, Jabalpur, Mandla and Rewa; CS-Ashoknagar, Balaghat, Bhopal, Chhindwara, Dhar, Hoshangabad, Indore, Jabalpur, Mandla and Umaria; HS, Bairagarh, Bhopal, T.B. Hospital, Bhopal.

³ Based on scrutiny of records of concerned CMHOs/CSs/HSs.

⁴ Based on information obtained from DHS.

Appendix-3.1

(Reference: Paragraph 3.1.1, page 93)

List of CMHOs, CSs and HSs covered in audit and value of medicines

(₹ in lakh)

Sl. No	Name of Unit	Period of Audit	Value of medicines procured
1	CS, Dhar	4/2011 to 5/2012	80.60
2	CS, Jabalpur	7/2012 to 9/2013	102.28
3	CMHO, Jabalpur	7/2012 to 9/2013	18.62
4	CMHO, Anuppur	7/2012 to 6/2013	25.44
5	CMHO, Mandla	4/2011 to 6/2012	309.00
6	CS, Bhopal	4/2011 to 3/2012	182.84
7	CMHO, Badwani	4/2011 to 8/2012	210.71
8	CS, Guna	4/2012 to 8/2013	17.50
9	CMHO Hoshangabad	7/2012 to 8/2013	48.35
10	CS, Dindori	7/2012 to 8/2013	129.46
11	CS, Mandla	4/2010 to 6/2012	255.80
		7/2012 to 10/2013	30.14
12	CS, Damoh	4/2011 to 10/2013	217.46
13	CS, Shahdol	4/2011 to 7/2013	62.96
14	CS, Datia	4/2010 to 9/2013	55.49
15	CS, Ujjain	4/2012 to 9/2013	129.00
16	CMHO, Chhindwara	4/2010 to 3/2011	223.00
17	CMHO ,Balaghat	4/2010 to 3/2011	41.87
18	CMHO, Gwalior	4/2010 to 11/2012	9.34
19	Superintendent, Civil Hospital Bairagarh, Bhopal	5/2010 to 3/2012	19.73
	Total		2169.59

Appendix-3.2 (a)
(Reference: Paragraph 3.1.1, page 94)
Details of medicines ‘not-of-standard quality’ in sample testing by CFDA

(Amount in ₹)

Sl. No.	Name of unit	Sl no. of sample	Name of medicine for which samples taken	Batch number of medicine	Test report no./Date	Purchase order and date	Quantity of medicine	Rate of medicine	Total amount of medicine with VAT	Remarks of CMHOs/CSs/HSs
1	2	3	4	5	6	7	8	9	10	11
1	CMHO, Balaghat	1	Tab Tinidazole 500 mg	T-255	63N/20/3/13	01713800016/3/12/11	100000 tab	38.00/10*10	39900	All tablets have been distributed
		2	Cijentil Tab (Albendazole)	CT-10578	77N/30/11/11	3021/21/6/10	334 packet	103.60 per packet	36333	All tablets have been distributed
2	CS, Balaghat	3	Co-Trimoxazole tab	HT-110347	69N/30/3/13	0010171550/25/2/11	50000 tab	46.65/10*10	24491	42000 tablets have been distributed and rest 8000 tablets expired
3	CMHO, Sheopur	4	Tab Ranitidine 150 mg	S-1521	As per CFD, Bhopal Not qualified sample register	20013000008/2/8/12/10	50000 tab	19.69/10*10	10337	All tablets have been distributed
4	CMHO, Gwalior	5	Tab Ranitidine 150 mg	S-1521	As per CFD, Bhopal Not qualified sample register	21948-54/27/8/10	50000 tab	19.69/10*10	10337	All tablets have been distributed
5	J.P. Hospital, Bhopal	6	Theoline - E	0686H1102	50N/21/1/13	8520/6/8/11	3000 bottle	8.55 per bottle	26933	All bottles have been distributed
		7	Paracetamol Syrup	1110016	95N/9/3/12	8762/11/7/11	9942 bottles	4.64 per bottle	48438	All bottles have been distributed
6	CMHO, Chhindwara	8	Ampicillin Capsule 500 mg	AC-12002	59N/28/2/13	03712500012//8/12/11	200000 capsules	109.00/10*10	227810	All capsules have been distributed
		9	Theoline -E Syrup	0686A1304	48N/4/12/13	03712900191/9/11/12	9925 bottles	8.45 per bottle	88725	All bottles have been distributed
7	CMHO, Rewa	10	Tab. Dicyclomine Hydrochloride	S-1605	26N/23/7/12	460130/21/2/11	100000 tab	8.06/10*10	8463	All tablets have been distributed

1	2	3	4	5	6	7	8	9	10	11
8	CMHO Hoshangabad	11	Cap. Amoxycillin 250MG	C-8449	89N/29/2/12	3591/11/3/11	180000 cap	61.88/10*10	117510	All capsule have been distributed
		12	-----do----- 500 MG	C-8562	90N/29/2/12	3648/16/3/11	200000 cap	114.38/10* 10	241342	All capsule have been distributed, 28000 capsule is in balance
9	CS, Hoshangabad	13	Cap. Amoxycillin 250MG	C-8408	As per information given by CFD Bhopal this medicine failed in sample testing.	1712/29/3/11	10000cap	58.85/100	6386	9400 capsule have been distributed and rest 600 capsule is lying in stock.
10	CS, Dhar	14	Metronidazole tab 400 mg	102	86N/31/1/12	288/26/7/10	10000 tab	65.78/10*10 per tab	69069	All tablets have been distributed
11	CMHO, Datia	15	Tab. Ranitidine 150mg	S-1521	As per CFD, Bhopal Not qualified sample register		5000 tab	19.69/10*10	1034	All tablets have been distributed
12	CS, Mandla	16	Tab. Paracetamol 500mg	T-8918	36N/25/9/12	03811800321/ 28/2/11	200000 tab	16.49/10*10	34794	All tablets have been distributed
		17	Cap. Omeprazole	OMP-1202	20N/31/7/13	08813300014/ 7/12/11	50000 cap	24.84/10*10	13041	All capsules have been distributed
		18	Tab. Atenolol 100 mg	AOT-28-02	27N/31/8/13	08815900035/ 5/1/12	200 box	26.63 per box	5300 (after the deduction of penalty @7.5)	150 boxes of tablets have been distributed
13	CMHO, Mandla	19	Tab. Atenolol 100 mg	AOT-28-02	27N/31/8/13	03815900043/ 16/12/11	200 box	28.00 per box	5824	All boxes of tablets have been distributed
14	CMHO, Barwani	20	Tab. Amoxycilin Trihydrate	TMXD-022	100N/19/3/12	2412400002/1 9/8/10	100000 tab	72.86/20*10	38252	All tablets have been distributed
15	CS, Jabalpur	21	Syp. Albendazole Susp	AA12168	54N/21/1/13	05412500052/ 12-13- 06/09/12	100 syp	2.95	310	Syrup have been distributed
		22	Tab. Uvomine	OMT-236	40N/26/10/13	70/12/10/12 & 25/1/9/12	45000 tab	79.20/10*10	3742	35000 tablets have distributed and rest 10000 tablets is lying in store

1	2	3	4	5	6	7	8	9	10	11
16	Chief Medical and Health Officer, Jabalpur	23	Cap Amoxycillin 250 mg	C-8531	93N/29/2/12	43-23/3/11	248200 cap.	61.88/10*10	162033	All the capsule have been distributed.
		24	Cap Amoxycillin 500 mg	C-8562	94N/29/2/12	43-23/3/11	287900 cap	114.38/10*10	347412	All the capsules have been distributed
		25	Syp Bromhexine Hydrochloride	1222	31N/30/9/13	00411000049-28/7/12	10000 bottle	4.78 per bottle	50190	All bottles have been distributed
17	Civil Surgeon, Cum Hospital Superintendent, Umari	26	Tab. Paracetamol 500 mg	T-9567	37N/7/10/13	1915/28/7/11	100000 tab	16.49/10*10	17397	All tablets have been distributed.
18	Civil Surgeon, Cum Hospital Superintendent, Indore	27	Amoxicillin 500mg	C-8326	88N/24/2/12	2296/25/2/11	150000 tab	114.38/100	181006	All tablets have been distributed.
19	Superintendent, Civil Hospital, Bairagarh, Bhopal	28	Paracetamol Syp	AA/12034	27N/31/5/13	1021250009/24/1/12	5000 bottle	4.30 per bottle	22468	All bottle have been distributed.
Total									1838877	

Appendix-3.2 (b)
(Reference: Paragraph 3.1.1, page 94)
Details of medicine 'not-of-standard quality' in sample testing by CFDA as obtained from DHS

(Amount in ₹)

Sl. No.	Name of unit	Sl. No. of samples in Appendix-3.2(a)	Name of medicine for which sample taken	Purchase order no.	Purchase order date	Batch no.	Quantity	Single unit price	Total amount excluding VAT	Remarks of CMHOs/ CSs/ HSs
1	CMHO, Barwani	21	Albendazole Suspension 200 mg, 10 ml bottle	02412500096/12-13	15/10/12	AA12168	5000	2.95	14750	NA
2	CMHO, Chhindwara	21	Albendazole Suspension 200 mg, 10 ml bottle	03712500061/12-13	2/08/12	AA12168	500	2.95	1475	NA
3	CMHO, Datia	21	Albendazole Suspension 200 mg, 10 ml bottle	02512500127/12-13	23/08/12	AA12168	20000	2.95	59000	NA
4	CMHO, Guna	21	Albendazole Suspension 200 mg, 10 ml bottle	00712500068/12-13	28/07/12	AA12168	10000	2.95	29500	NA
5	CMHO, Jhabua	21	Albendazole Suspension 200 mg, 10 ml bottle	01512500094/12-13	25/08/12	AA12168	2500	2.95	7375	NA
6	CMHO, Mandsoor	21	Albendazole Suspension 200 mg, 10 ml bottle	01212500023/12-13	3/09/12	AA12168	10000	2.95	29500	NA
7	CMHO, Morena	21	Albendazole Suspension 200 mg, 10 ml bottle	03112500067/12-13	31/07/12	AA12168	2000	2.95	5900	NA
8	CMHO, Morena	21	Albendazole Suspension 200 mg, 10 ml bottle	00312500039/12-13	8/08/12	AA12168	50000	2.95	147500	NA
9	CMHO, Rewa	21	Albendazole Suspension 200 mg, 10 ml bottle	04612500069/12-13	3/09/12	AA12168	2000	2.95	5900	NA
10	CMHO, Shivpuri	21	Albendazole Suspension 200 mg, 10 ml bottle	04512500081/12-13	8/08/12	AA12168	4000	2.95	11800	NA
11	CMHO, Singrauli	21	Albendazole Suspension 200 mg, 10 ml bottle	04012500097/12-13	30/07/12	AA12168	5000	2.95	14750	NA
	--do--	21	Albendazole Suspension 200 mg, 10 ml bottle	05012500024/12-13	8/06/12	AA12168	49300	2.95	145435	NA
12	CMHO, Umaria	21	Albendazole Suspension 200 mg, 10 ml bottle	00612500032/12-13	28/07/12	AA12168	5000	2.95	14750	NA
13	Civil Hospital, Bairagarh Bhopal	21	Albendazole Suspension 200 mg, 10 ml bottle	10212500027/12-13	28/08/12	AA12168	5000	2.95	14750	NA
14	CS, Barwani	21	Albendazole Suspension 200 mg, 10 ml bottle	07412500090/12-13	12/10/12	AA12168	2000	2.95	5900	NA
15	CS, Betul	21	Albendazole Suspension 200 mg, 10 ml bottle	06112500049/12-13	6/09/12	AA12168	500	2.95	1475	NA

16	CS, Chhindwara	21	Albendazole Suspension 200 mg, 10 ml bottle	08712500105/12 -13	26/07/12	AA12168	1000	2.95	2950	NA
	CS, Chhindwara	21	Albendazole Suspension 200 mg, 10 ml bottle	08712500129/12 -13	27/07/12	AA12168	4000	2.95	11800	NA
17	CS, Dhar	21	Albendazole Suspension 200 mg, 10 ml bottle	05812500056/12 -13	4/09/12	AA12168	2000	2.95	5900	NA
18	CS, Hoshangabad	21	Albendazole Suspension 200 mg, 10 ml bottle	09412500036/12 -13	3/09/12	AA12168	5000	2.95	14750	NA
19	CS, Jhabua	21	Albendazole Suspension 200 mg, 10 ml bottle	06512500128/12 -13	27/08/12	AA12168	1500	2.95	4425	NA
20	CS, Katni	21	Albendazole Suspension 200 mg, 10 ml bottle	07712500115/12 -13	30/08/12	AA12168	1000	2.95	2950	NA
21	CS, Mandsour	21	Albendazole Suspension 200 mg, 10 ml bottle	06212500022/12 -13	11/09/12	AA12168	4000	2.95	11800	NA
22	CS, Neemuch	21	Albendazole Suspension 200 mg, 10 ml bottle	0911250010/12- 13	26/08/12	AA12168	1000	2.95	2950	NA
23	CS, Ratlam	21	Albendazole Suspension 200 mg, 10 ml bottle	05212500016/12 -13	27/08/12	AA12168	2000	2.95	5900	NA
24	CS, Rewa	21	Albendazole Suspension 200 mg, 10 ml bottle	09612500044/12 -13	22/08/12	AA12168	500	2.95	1475	NA
25	CS, Satna	21	Albendazole Suspension 200 mg, 10 ml bottle	07212500042/12 -13	8/06/12	AA12168	500	2.95	1475	NA
26	CS, Sheopur	21	Albendazole Suspension 200 mg, 10 ml bottle	07012500036/12 -13	21/08/12	AA12168	1000	2.95	2950	NA
27	CS, Shivpuri	21	Albendazole Suspension 200 mg, 10 ml bottle	09512500057/12 -13	27/08/12	AA12168	2000	2.95	5900	NA
28	CS, Sidhi	21	Albendazole Suspension 200 mg, 10 ml bottle	09812500056/12 -13	4/08/12	AA12168	500	2.95	1475	NA
29	CS, Gwalior	27	Amoxicilin cap. 500 mg	3707-13	26/02/11	C-8326	500	114.38	57190	NA
30	CS, Panna	27	Amoxicilin cap. 500 mg	537-39	28/2/11	C-8326	23	114.38	2630.74	NA
31	CS, Sheopur	27	Amoxicilin cap. 500 mg	20000180017	25/11/10	C-8326	205	114.38	23447.90	NA
32	CMHO, Mandla	23	Amoxicilin cap. 250 mg	3811800981	26/02//11	C-8531	1000	61.88	61880	NA
33	CMHO, Vidisha	11	Amoxicilin cap. 250 mg	911005244	2/04/11	C-8449	500	61.88	30940	NA
34	CS, Khandwa	23	Amoxicilin cap. 250 mg	840	17/02/11	C8531	1000	61.88	61880	NA
35	CS, Rewa	23	Amoxicilin cap. 250 mg	525	22/02/11	C8531	500	61.88	30940	NA
36	CMHO, Gas Rahat Hospital, Bhopal	8	Ampicillin Tryhydrate capsules	11112500015/11 -12	14/02/12	AC-12002	1500	109.00	163500	NA
37	CMHO, Alirajpur	8	Ampicillin Tryhydrate capsules	01612500010/11 -12	8/12/11	AC-12002	250	109.00	27250	NA

38	CMHO, Anuppur	8	Ampicillin Tryhydrate capsules	04912500021/11-12	2/12/11	AC-12002	500	109.00	54500	NA
	--do--	8	Ampicillin Tryhydrate capsules	04912500022/11-12	2/12/11	AC-12002	500	109.00	54500	NA
39	CMHO, Ashoknagar	8	Ampicillin Tryhydrate capsules	03412500029/11-12	8/12/11	AC-12002	250	109.00	27250	NA
40	CMHO, Datia	8	Ampicillin Tryhydrate capsules	02512500026/11-12	14/12/11	AC-12002	100	109.00	10900	NA
	--do--	8	Ampicillin Tryhydrate capsules	02512500050/11-12	14/12/11	AC-12002	100	109.00	10900	NA
41	CMHO, Jhabua	8	Ampicillin Tryhydrate capsules	01512500029/11-12	14/12/11	AC-12002	500	109.00	54500	NA
42	CMHO, Khandwa	8	Ampicillin Tryhydrate capsules	03012500080/11-12	2/12/11	AC-12002	250	109.00	27250	NA
43	CMHO, Morena	8	Ampicillin Tryhydrate capsules	03112500014/11-12	16/12/11	AC-12002	100	109.00	10900	NA
44	CMHO, Neemuch	8	Ampicillin Tryhydrate capsules	04112500022/11-12	3/12/11	AC-12002	250	109.00	27250	NA
45	CMHO, Panna	8	Ampicillin Tryhydrate capsules	04212500040/11-12	1/12/11	AC-12002	500	109.00	54500	NA
46	CMHO, Raisen	8	Ampicillin Tryhydrate capsules	04312500018/11-12	4/12/11	AC-12002	500	109.00	54500	NA
47	CMHO, Satna	8	Ampicillin Tryhydrate capsules	02212500031/11-12	20/12/11	AC-12002	100	109.00	10900	NA
48	CMHO, Sheopur	8	Ampicillin Tryhydrate capsules	02012500007/11-12	5/12/11	AC-12002	500	109.00	54500	NA
	--do--	8	Ampicillin Tryhydrate capsules	02012500049/11-12	13/01/12	AC-12002	500	109.00	54500	NA
49	CMHO, Shivpuri	8	Ampicillin Tryhydrate capsules	04512500018/11-12	13/12/11	AC-12002	500	109.00	54500	NA
50	CMHO, Sidhi	8	Ampicillin Tryhydrate capsules	04812500010/11-12	5/12/11	AC-12002	200	109.00	21800	NA
51	CMHO, Singrouli	8	Ampicillin Tryhydrate capsules	05012500020/11-12	3/12/11	AC-12002	250	109.00	27250	NA
52	CMHO, Tikamgarh	8	Ampicillin Tryhydrate capsules	02612500010/11-12	10/12/11	AC-12002	450	109.00	49050	NA
53	CMHO, Umaria	8	Ampicillin Tryhydrate capsules	00612500020/11-12	8/12/11	AC-12002	400	109.00	43600	NA
54	CS, Ashoknagar	8	Ampicillin Tryhydrate capsules	08412500033/11-12	15/12/11	AC-12002	50	109.00	5450	NA

55	CS, Balaghat	8	Ampicillin Tryhydrate capsules	06712500007/11-12	3/12/11	AC-12002	50	109.00	5450	NA
56	CS, Betul	8	Ampicillin Tryhydrate capsules	06112500021/11-12	2/12/11	AC-12002	1000	109.00	109000	NA
57	CS, Bhopal	8	Ampicillin Tryhydrate capsules	05112500006/11-12	29/11/11	AC-12002	2000	109.00	218000	NA
58	CS, Chhatarpur	8	Ampicillin Tryhydrate capsules	09012500013/11-12	14/12/11	AC-12002	200	109.00	21800	NA
59	CS, Chhindwara	8	Ampicillin Tryhydrate capsules	08712500030/11-12	12/12/11	AC-12002	150	109.00	16350	NA
60	CS, Dhar	8	Ampicillin Tryhydrate capsules	05812500072/11-12	5/12/11	AC-12002	500	109.00	54500	NA
61	CS, Dindori	8	Ampicillin Tryhydrate capsules	08212500031/11-12	18/12/11	AC-12002	100	109.00	10900	NA
62	CS, Guna	8	Ampicillin Tryhydrate capsules	05712500025/11-12	5/12/11	AC-12002	500	109.00	54500	NA
63	CS, Hoshangabad	8	Ampicillin Tryhydrate capsules	09412500056/11-12	4/1/12	AC-12002	300	109.00	32700	NA
64	CS, Jhabua	8	Ampicillin Tryhydrate capsules	065112500027/11-12	13/12/11	AC-12002	50	109.00	5450	NA
65	CS, Mandla	8	Ampicillin Tryhydrate capsules	08812500020/11-12	7/12/11	AC-12002	300	109.00	32700	NA
66	CS, Morena	8	Ampicillin Tryhydrate capsules	08112500021/11-12	19/12/11	AC-12002	500	109.00	54500	NA
67	CS, Neemuch	8	Ampicillin Tryhydrate capsules	09112500020/11-12	3/12/11	AC-12002	150	109.00	16350	NA
68	CS, Ratlam	8	Ampicillin Tryhydrate capsules	05212500025/11-12	7/12/11	AC-12002	1000	109.00	109000	NA
69	CS, Seoni	8	Ampicillin Tryhydrate capsules	06312500023/11-12	7/12/11	AC-12002	50	109.00	5450	NA
	--do--	8	Ampicillin Tryhydrate capsules	06312500092/11-12	18/1/12	AC-12002	100	109.00	10900	NA
70	CMHO Gas Rahat, Bhopal	18	Atenolol Tab 100 mg	11115900035/11-12	13/2/12	AOT-28-02	500	28.00	14000	NA
71	CMHO, Bhind	18	Atenolol Tab 100 mg	03315900033/11-12	29/12/11	AOT-28-02	100	28.00	2800	NA
72	CMHO, Morena	18	Atenolol Tab 100 mg	03115900005/11-12	16/12/11	AOT-28-02	100	28.00	2800	NA
73	CMHO, Rajgarh	18	Atenolol Tab 100 mg	00315900002/12-13	16/5/12	AOT-28-02	150	28.00	4200	NA

74	CMHO, Seoni	18	Atenolol Tab 100 mg	01315900035/11-12	19/12/11	AOT-28-02	80	28.00	2240	NA
75	CS, Balaghat	18	Atenolol Tab 100 mg	06715900033/11-12	2/1/12	AOT-28-02	100	28.00	2800	NA
76	CS, Bhind	18	Atenolol Tab 100 mg	08315900025/11-12	28/12/11	AOT-28-02	20	28.00	560	NA
77	CS, Hoshangabad	18	Atenolol Tab 100 mg	09415900045/11-12	16/12/11	AOT-28-02	400	28.00	11200	NA
78	CS, Mandsour	18	Atenolol Tab 100 mg	06215900107/11-12	16/12/11	AOT-28-02	80	28.00	2240	NA
79	CMHO, Datia	25	Bromhexine Hydrochloride Syp	02511000097/12-13	31/07/12	1222	1600	4.78	7648	NA
80	CMHO, Dindori	25	Bromhexine Hydrochloride Syp	03211000019/12-13	6/08/12	1222	10000	4.78	47800	NA
81	CMHO, Satna	25	Bromhexine Hydrochloride Syp	02211000036/12-13	6/08/12	1222	10000	4.78	47800	NA
82	CS, Barwani	25	Bromhexine Hydrochloride Syp	07411000049/12-13	5/8/12	1222	5000	4.78	23900	NA
83	CS, Sidhi	25	Bromhexine Hydrochloride Syp	09811000041/12-13	4/08/12	1222	2000	4.78	9560	NA
84	CS, Damoh	10	Dicyclomine Tab 10 mg	147	7/1/11	S-1605	200	8.06	1612	NA
85	CS, Jhabua	10	Dicyclomine Tab 10 mg	852	17/2/11	S-1605	500	8.06	4030	NA
86	CMHO, Dewas	17	Omeprazole Cap 200mg	04713300002/11-12	5/12/11	OMP-1202	500	24.84	12420	NA
87	CMHO, Guna	17	Omeprazole Cap 200mg	00713300021/11-12	4/12/11	OMP-1202	750	24.84	18630	NA
88	CMHO, Hoshangabad	17	Omeprazole Cap 200mg	04413300012/11-12	3/12/11	OMP-1202	375	24.84	9315	NA
89	CMHO, Mandla	17	Omeprazole Cap 200mg	03813300021/11-12	7/12/11	OMP-1202	500	24.84	12420	NA
90	CMHO, Sheopur	17	Omeprazole Cap 200mg	02013300003/11-12	5/12/11	OMP-1202	500	24.84	12420	NA
91	CS, Bhind	17	Omeprazole Cap 200mg	08313300010/11-12	10/12/11	OMP-1202	200	24.84	4968	NA
92	CS, Bhopal	17	Omeprazole Cap 200mg	05113300063/11-12	16/12/11	OMP-1202	100	24.84	2484	NA
93	CS, Burhanpur	17	Omeprazole Cap 200mg	07113300002/11-12	2/12/11	OMP-1202	500	24.84	12420	NA
94	CS, Katni	17	Omeprazole Cap 200mg	07713300001/11-12	8/12/11	OMP-1202	50	24.84	1242	NA

95	CS, Khargone	17	Omeprozole Cap 200mg	06913300045/11-12	5/12/11	OMP-1202	250	24.84	6210	NA
	--do--	17	Omeprozole Cap 200mg	06913300004/11-12	5/12/11	OMP-1202	250	24.84	6210	NA
96	CS, Tikamgarh	17	Omeprozole Cap 200mg	07613300004/11-12	30/11/11	OMP-1202	500	24.84	12420	NA
97	CMHO, Anuppur		Paracetamol Syp	04912500020/12-13	13/07/12	AA12156	6720	4.3	28896	NA
98	CMHO, Balaghat		Paracetamol Syp	01712500040/12-13	18/07/12	AA12156	15000	4.3	64500	NA
99	CMHO, Chhatarpur		Paracetamol Syp	04012500028/12-13	11/7/12	AA12156	20	4.3	86	NA
100	CMHO, Harda	28	Paracetamol Syp	01412500046/11-12	20/12/11	AA12034	4500	4.3	19350	NA
101	CMHO, Khargone	28	Paracetamol Syp	01912500040/11-12	7/12/11	AA12034	15000	4.3	64500	NA
102	CMHO, Morena	28	Paracetamol Syp	03112500014/11-12	16/12/11	AA12034	5000	4.3	21500	NA
103	CMHO, Ratlam	7	Paracetamol Syp	3887	14/07/11	1110016	3550	4.64	16472	NA
104	CMHO, Sehore	28	Paracetamol Syp	03512500024/11-12	7/12/11	AA12034	4000	4.3	17200	NA
105	CMHO, Vidisha	28	Paracetamol Syp	00912500041/11-12	12/12/11	AA12034	4000	4.3	17200	NA
	--do--	28	Paracetamol Syp	00912500085/12-13	28/8/12	AA12034	3000	4.3	12900	NA
	--do--	28	Paracetamol Syp	00912500041/11-12	12/12/11	AA12034	6000	4.3	25800	NA
106	CS, Bhind		Paracetamol Syp	08312500033/12-13	4/06/12	AA12156	6000	4.3	25800	NA
107	CS, Burhanpur	28	Paracetamol Syp	07112500006/11-12	2/12/11	AA12034	8000	4.3	34400	NA
108	CS, Hoshangabad	28	Paracetamol Syp	09412500056/11-12	4/1/12	AA12034	5000	4.3	21500	NA
109	CS, Khandwa	28	Paracetamol Syp	08012500033/11-12	4/12/11	AA12034	7500	4.3	32250	NA
110	CS, Morena	28	Paracetamol Syp	08112500021/11-12	19/12/11	AA12034	200	4.3	860	NA
111	CS, Sagar	28	Paracetamol Syp	06012500071/11-12	15/12/11	AA12034	1000	4.3	4300	NA
112	CMHO, Dewas	26	Paracetamol Tab 500 mg	12980	23/7/11	T-9567	2400	16.49	39576	NA
113	CMHO, Rajgarh	16	Paracetamol Tab 500 mg	1895	28/2/11	T-8918	1600	16.49	26384	NA

114	CMHO, Shivpuri	16	Paracetamol Tab 500 mg	2282	15/2/11	T-8918	3400	16.49	56066	NA
115	CMHO, Tikamgarh	26	Paracetamol Tab 500 mg	26001186242	15/7/11	T-9567	3000	16.49	49470	NA
116	CMHO, Damoh	15	Tab Ranitidine 150 mg	02316600031/11-12	23/08/10	S-1521	600	19.69	11814	NA
117	CMHO, Burhanpur	1	Tinidazol tab	02113800016/11-12	3/12/11	T-255	300	38.00	11400	NA
118	CMHO, Harda	1	Tinidazol tab	01413800014/11-12	5/12/11	T-255	500	38.00	19000	NA
119	CMHO, Jhabua	1	Tinidazol tab	01513800017/11-12	14/12/11	T-255	300	38.00	11400	NA
120	CMHO, Ratlam	1	Tinidazol tab	00213800023/11-12	7/12/11	T-255	170	38.00	6460	NA
121	CMHO, Sehore	1	Tinidazol tab	03513800008/11-12	7/12/11	T-255	500	38.00	19000	NA
122	CMHO, Seoni	1	Tinidazol tab	01313800009/11-12	14/12/11	T-255	10	38.00	380	NA
123	CMHO, Singrouli	1	Tinidazol tab	05013800011/11-12	3/12/11	T-255	600	38.00	22800	NA
124	CS, Dewas	1	Tinidazol tab	09713800007/11-12	3/12/11	T-255	500	38.00	19000	NA
125	CS, Mandla	1	Tinidazol tab	08813800007/11-12	7/12/11	T-255	200	38.00	7600	NA
126	CS, Narsinghpur	1	Tinidazol tab	086113800004/11-12	7/12/11	T-255	200	38.00	7600	NA
127	CS, Raisen	1	Tinidazol tab	09313800016/11-12	5/12/11	T-255	100	38.00	3800	NA
128	CS, Ratlam	1	Tinidazol tab	05213800014/11-12	6/12/11	T-255	160	38.00	6080	NA
	Total								3533861.64	
	Included VAT 5 percent								176693.08	
	Grand Total								3710554.72	

(NA-Not available)

Appendix-3.3
(Reference: Paragraph 3.1.1, page 94)
Details of locally purchased medicines found ‘not-of-standard quality’ by CFDA

(Amount in ₹)

Sl. No.	Sl. No. of Sample	Name of Unit	Name of Medicine	Batch number of medicine	Test report number/ date	Purchase order and date	Quantity of medicine	Rate of medicine	Total amount of medicine with VAT	Remarks of CMHOs/CSs/ HSs
1	1	CS, Balaghat	Levofloxacin Tab	1002	70N/30/3/13	6A/27/11/11	50000 tab	172.00/10*10	90300	All tablets have been distributed
2	2	CMHO, Sheopur	Tab Vitamin B-complex	908	As per the CFD Bhopal not qualified sample register.	7198/14/7/10	100000 tab	9.90/10*10	10395	All tablets have been distributed
3	3	T.B. Hospital, Idgah Hills, Bhopal	Ofloxacin Tab	03	43N/31/10/13	124-26/5/1/13	15900 tab	140.00/10*10	23373	5539 tablets have been distributed
4	4	CS, Chhindwara	Paracetamol IP 500 mg	1205	50N/4/12/13	2530/30/10/12 & 2571/3/11/12	60000tab	67/10*10	42210	All tablets have been distributed
5	5	CS, Ashoknagar	Tab Metronidazol 400mg	1001	73N/29/11/11	3307/29/7/10 & 361/4/1/11	30000 tab	39.79/10*10	12534	All tablets have been distributed
6	6	CMHO, Guna	Tab Metronidazol 400mg	1001	73/29/11/11	11952/16/8/10	25000 tab	38.70/10*10	10159	All tablets have been distributed
7	7	CS, Dhar	Co-Trimexazole tab	05	04N/30/4/12	100-102/15/7/10	2000 packet	66.37 per packet	139377	All tablets have been distributed
8	8	CMHO, Mandla	Tab. Albendazole 400 mg	10F05	45N/30/7/11	3299/27/7/10	150000 tab	150.00/10*10	236250	All tablets have been distributed
9	9	CS, Jabalpur	Tab Paracetamol 500 mg	904	53N/30/8/11	61-24/4/2010	200000 tab	29.00/10*10	60900	All tablets have been distributed
10	10	CMHO, Jabalpur	Tab. Metronidazole 400 mg	MZ-104	52N/27/1/11	2403/31/5/10	42500 tab	49/10*10	21866	All tablets have been distributed
	11	--do--	Tab Syndol	Syd-04	38N/25/9/12	305/9/1/2012	100000 tab	42/10*10	44100	All tablets have been distributed

Sl. No.	Sl. No. of Sample	Name of Unit	Name of Medicine	Batch number of medicine	Test report number/ date	Purchase order and date	Quantity of medicine	Rate of medicine	Total amount of medicine with VAT	Remarks
	12	CMHO, Jabalpur	Tab. Ciprofloxacin 250 mg	2101	17N/16/5/11	25/24/7/10	99600 tab	78.00/10*10	81572	All tablets have been distributed
	13	--do--	Tab Paracetamol 500 mg	08	45N/18/11/13	309-29/11/12	200000tab	49.80/10*10	104580	All tablets have been distributed
	14	--do--	Syp Paracetamol	406	36N/30/9/13	187/25/10/12	3000 bottle	12.90 bottle	40635	All bottles have been distributed
11	15	CMHO, Anuppur	Cap. Amoxycillin 250 mg	277	41N/31/10/13	4013/5/11/12	50000	190.00/100	99750	All capsules have been distributed
	16	--do--	Tab Calcium 500 mg	05	55N/30/8/11	2709/4/6/10	1000 units	17.36 per units	18228	All tablets have been distributed
12	17	CS, Indore	Tab Syndol	1610	36N/30/6/141	4155/14/6/10	10000 Tab	95.00/100	9975	All tablets have been distributed
		Total							1046204	