Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

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DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P.ESTATE, NEW DELHI

Sub.:- Compliance Audit Report on accounts of Office of the Executive Engineer (E&M) BP, Delhi Jal Board,100 MGD Bhagirathi Plant, Gokul Puri, Delhi-110094 for the period 01-04-2022 to 31-03-2024.

INTRODUCTION

The accounts of **Office of the Executive Engineer (E&M) BP, Delhi Jal Board, 100 MGD Bhagirathi Plant, Gokul Puri, Delhi-110094** for the period 01-04-2022 to 31-03-2024 was audited by the audit Party consisting of Smt. Savita Jain, Sr. A.O./IAO and Sh. Anil Kumar Grover, A.O. w.e.f. 05-12-2024 to 18-12-2024. The audit was done purely on a test check basis.

AIMS AND OBJECTIVES OF THE UNIT

(A) The Bhagirathi plant consisting of following heads:-

1. Bifurcation chamber (R.W intake) Filter House (East & West) Chemical House, sludge pump House, Recycle pump House pre and post chlorination system.
2. Clear Water Pump House (East& west.)
3. Sangam Raw Water Pump House.
4. 10 MGD WTP & 6 MGD Recycle plant.

The Bhagirathi plant is being maintained by M/S L&T w.e.f 22.12.11 vide this office W.O. No. 58 dated 21.12.11 Contract Agreement No 55- dated 09.12.11 for design, construction, supply, testing commissioning and trail run operation & maintenance for 10 years of SCADA system at Bhagirathi water Treatment plant and distribution area. Now the rehabilitation work has been completed and the plant is running under O&M for 10 years w.e.f. 25.04.2016 by M/s. L&T.

(B) Rising main emanating from Bhagirathi plant as under:-

1. GK. main 1200 MM dia – 16km (from BP to Laxmi Nagar chungi).
2. Jal Vihar Main 1200 MM dia – 22km (from BP to Mayur ViharPh-I & II).
3. Sahahdra Main 1200 MM dia – 11km (from BP to Vivek Vihar 'A' block).
4. Tahir pur Main 1100 MM dia – 500mtr. (from BP to Gukal Puri UGR Zone

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Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

LIST OF HOO/DDO/CASHIER DURING THE AUDIT PERIOD 2022-24.

HOO/DDO

S.NO.	Name & Designation	Period
1.	Sh. Brijesh Kumar Gaur, EE	April 2022 to December 2022
2.	Sh. K.K. Rai, EE	January 2023 to April 2023
3.	Sh. Harshvardhan Tyagi, EE	May 2023 to October 2023
4.	Sh. Ashish Tomar, EE	21st Oct. 2023 to till date

Cashier

S.NO.	Name & Designation	Period
	NIL (As information provided)	

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2022-2024 are as under:-

(Amount in Lakh)

	CAPITAL			REVENUE		
Year	Budget Allocated	Expenditure	Balance	Budget/ Amt. received	Expenditure	Balance
2022-2023	194.67	78.73	115.94	5682.63	5144.61	538.02
2023-2024	111.00	53.89	57.11	5744.13	5528.27	215.86

45/c

VACANCY POSITION

Sl No.	Post/Group	Post Sanctioned	Post Filled	Vacant
1	A	01	01	00
2	B	06	03	03
3	C	27	09	18
	TOTAL	**34**	**13**	**21**

Statutory Audit

Statutory audit of Office of the **Office of the Executive Engineer (E&M)BP, Delhi Jal Board,100 MGD Bhagirathi Plant, Gokul Puri, Delhi-110094** has been conducted upto 2022-23 by A.G.C.R.(Delhi).

Maintenance of Record :-

The maintenance of record **Office of the Executive Engineer (E&M)BP, Delhi Jal Board,100 MGD Bhagirathi Plant, Gokul Puri, Delhi-110094** for the period 01-04-2022 to 31-03-2024 was found satisfactory subject to observations made in Current audit report and in test audit note.

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

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PART-I A

OLD AUDIT REPORT

The audit of the **Office of the Executive Engineer (E&M) BP, Delhi Jal Board,100 MGD Bhagirathi Plant, Gokul Puri, Delhi-110094** for the period 2022-23 and 2023-24 has been conducted for the First time.

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Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

PART-II

CURRENT AUDIT REPORT

During the course of audit, 18 preliminary audit memos including 01 Record Memos i.e. 01 to 01(L) were issued. Out of 18 memos., 02 memos (memo. No. 01 record memo. and Memo. No. 07) have been fully settled. The Division has submitted the replies of Memo. No. 07, hence, settled. Hence, no audit Memo has been settled and all 16 memos have been converted into **12 PARAS (Memo. No. 11 & 15 merged) and 03 TANS** and incorporated in current audit report as part-II.

During the course of current audit, the recovery of Rs. 21,47,873/- has been pointed out as per details below:-

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)	PARA No.
08	Excess Bonus/Ex gratia payment for Rs. 3864/- to officials of DJB	3864-	0	3864-	04
11	Overpayment of Rs. 7,51,603- made to the contractor i.e. M/s L&T Ltd	751603-	0	751603-	01 (A)
15	Excess payment of Rs. 1392406/- on a/c of Escalation over & above the base rate	1392406-	0	1392406-	01(B)
	TOTAL	**2147873-**	**0**	**2147873-**	

Internal audit report has been prepared on the basis of information furnished and made available by **Office of the DD (H) West (New), Delhi Jal Board, G-17 Twin OHT, Outer Ring Road, Paschim Vihar, Delhi.** The directorate of audit disclaims any responsibility for any misinformation and non-information on the part of auditee.

12/12/21

Accounts Officer **Inspecting Audit Officer**

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

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PART- 1

(2022-2024)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

PART –II
CURRENT AUDIT REPORT
(2022-24)

Audit Para - 01 **(Memo No. 11 dated :11/12/2024 & Memo. No. 15 dated 16/12/2024)**

(A) Subject:- Overpayment of Rs. 7,51,603- made to the contractor i.e. M/s L&T Ltd.

The work of Design, Construction, Supply, Testing, Commissioning, Trial run, Operation and Maintenance for 10 years of supervisory control date acquisition (SCADA) system at Bhagirathi WTP and distribution area was awarded to Larsen and Toubro Ltd. vide work order No. 58 dated 21/12/2011 at a tendered cost of Rs. 271.80 crore with date of start 22/12/2011 and completion period of 151 months. The plant was commissioned on 24/06/2015.

As per condition of Contract Part-II, the first year was for DLP (defect liability period) and 10 years for O&M period. The cost for O&M was fixed for each year as per Annexure-II attached with letter no. LTCD/DLCO/WET/Bhagirathi/123 dated 29/11/2011. The total cost for each year is fixed as per Annexure –II which is to be paid to L&T Ltd. As per Annexure –II, the total cost for the operation and maintenance for the sixth yr. i.e yr. 2021-22, seventh yr. i.e 2022-23 and eighth yr. i.e.2023-24 is same amounting to Rs. 7,45,29,681/- p.a. (Rs. 62,10,806.75 per month rounded off to Rs.62,10,807/-) (copy attached)

During the test check of bills and related records for the year audit period, it has been observed that the division has made excess payment of Rs. 7,51,603- to M/s L&T Ltd. as per details given below. Copy of bills is attached as per Annexure at P-23to P-42for excess amount paid by the division.

S.No.	Payment for the month	Dated	Amount due as per agreement	Amount paid	Excess amount paid
1.	March, 2022	21/04/2022	6210807-	6287575-	76768-
2.	April 2022	18/05/2022	6210807-	6288824-	78017-
3.	May 2022	16/06/2022	6210807-	6338506-	127699-
4.	April'2021	31/03/2022	6210807-	6235935-	25128-
5.	May'2021	31/03/2022	6210807-	6243095-	32288-
6.	June'2021	31/03/2022	6210807-	6290682-	112163-
7.	July2021	31/03/2022	6210807-	6343336	132529-
8.	Aug.;2021	31/03/2022	6210807-	6301523-	90716-
9.	Sept.'2021	31/03/2022	6210807-	6287102-	76295-
				Total	**7,51,603-**

Reasons for making over payment of Rs. 7,51,603 to contractor had been sought vide Audit memo. No. 11 dt.11.12.2024 but no reply has been given by the division.

The amount of Rs. 7,51,603- may be recovered from the contractor after due verification of facts and figures under intimation to audit. Other similar cases may be reviewed at your own level, if any.

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

(B) Subject:- Excess payment of Rs. 1392406/- on a/c of Escalation over & above the base rate.

The work of Design, Construction, Supply, Testing, Commissioning, Trial run, Operation and Maintenance for 10 years of supervisory control date acquisition (SCADA) system at Bhagirathi WTP and distribution area was awarded to Larsen and Toubro Ltd. vide work order No. 58 dated 21/12/2011 at a tendered cost of Rs. 271.80 crore with date of start 22/12/2011 and completion period of 151 months. The plant was commissioned on 24/06/2015.

As per provisions in the Contract Agreement, Clause 13 (sub clause 13.8) " Adjustment for changes in cost during O&M shall be as per table in Appendix to Tender Section 6.1.19", which is as follows – for O&M work clause 13.8 shall remain applicable a follow:

Co-efficient scope of Index	Suggested weighing	Source of Index
a) Fixed	0.15	
b) Labour	0.40	As published by NCT of Delhi
c) Material	0.40	As published by RBI for WPI for commodities
d) POL (transport)	0.05	As published by RBI
TOTAL	**1.00**	

Further, as per FIDIC clause No. 13.8 of Volume-II of Contract Agreement which stipulates, if table of adjustment data is including in Appendix to Tender, then this Clause 13.8 is applicable which is concluded as : the amount payable to the contractor shall be adjusted for rise or fall in cost of labour, Goods and other inputs to the works by addition or deduction of the amounts determined by the prescribed formula.

During the test check of bills paid for escalation of cost for the audit period 2022-23 & 2023-24 and related records, it has been observed that the escalation cost was calculated and paid over and above the amount due i.e. Rs. 6210806.75 as per agreement. The excess amount paid over and above the due amount has already been taken in the Para (A) above. The escalation amount has been calculated on the excess amount paid over and above the bases rate as per Agreement as per Para No. 01 (A)., hence excess payment of Rs. 13,92,406/- was made as per details below Copy of escalation bills are attached as per annexure "B" at P-18to P- 22

S. No.	Month & Date	Base Rate	Total amount due with escalation (in Rs.)	Amount paid over the base rate	Total paid with escalation (in Rs.)	Difference (in Rs.)
1.	2.	3.	4.	5.	6.	7 (6-4)
1.	April'21/31.03.22	6210806.75	11042814.37	6235934.55	11084233.95	41419.63
2.	May'21/31.03.22	6210806.75	11266403.43	6243094.62	11332152.92	65749.57
3.	June'21/31.03.22	6210806.75	11269508.82	6290682.08	11432643.09	163134.18
4.	July'21/31.03.22	6210806.75	11272614.23	6343335.62	11528706.23	256091.77
5.	Aug.'21/31.03.22	6210806.75	11312984.46	6301523.50	11495860.08	182875.54
.6	Sept.'21/31.03.22	6210806.75	11347143.90	6287102.04	11506367.90	159224.00
7.	April' 22/ 22.02.23	6210806.75	11757058.74	6288824.00	12030520.31	273461.57
8.	May' 22/ 22.02.23	6210806.75	12179393.66	6235934.55	12429843.06	250449.40
					TOTAL	**1392405.66 or Say 13,92,406-**

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Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Reasons for making over payment of Rs.**13,92,406-** to contractor i.e. L & T Ltd had been sought vide Audit memo. No. 15 dt.16.12.2024 but no reply has been given by the division.

The amount of Rs. 1392406/- may be recovered from the contractor after due verification of facts and figures under intimation to audit. Other similar cases may be reviewed at your own level, if any.

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Annexure (42)

Parad(A)

OWNER :DELHI JAL BOARD

CONTRACTOR :LARSEN & TOUBRO LIMITED, NEW DELHI

PROJECT NAME :DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTENANCE [illegible] YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA

CONTRACT AGREEMENT NO. : 55

WORK ORDER NO. : EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

M

MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 01.03.2022 to 31.03.2022

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount in Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**					
1	SPARE PARTS, TOOLS AND TACKLES	7,337,783.00	611,481.92	50,263,813.55	611,481.92	50,875,295.4[illegible]
2	COST OF MANPOWER FOR O&M, ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES, RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC	19,223,652.00	1,601,971.00	131,682,016.20	1,601,971.00	133,283,987.2[illegible]
3	COST OF CIVIL WORKS, REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	478,343.00	39,861.92	3,27[illegible]49.55	39,861.92	3,3[illegible]
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC	765,349.00	63,779.08	5,242,640.65	63,779.08	5,306,4[illegible]
5	COST OF UPDATING O&M MANUAL	191,337.00	15,944.75	1,310,658.45	15,944.75	1,[illegible]
9	COST OF LABORATORY AND TESTING	478,343.00	39,861.92	3,276,649.55	39,861.92	3,316,51[illegible]
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	1,473,297.00	122,774.75	10,092,084.45	122,774.75	10,214,85[illegible]
	Total Amount for Fixed Payment	**29,948,104**	**2,495,675.33**	**205,144,512.40**	**2,495,675.33**	**207,640,1[illegible]**
B	**Variable Payment Charges for O&M Works**					
11	COST OF ALL CHEMICALS FOR WATER TREATMENT OF 182521900 M3/YEAR (110 MGD) in current month 112.273	44,581,577.00	3,715,131.42	306,[illegible]3,072.49	3,791,899.54	310,0[illegible]
	TOTAL (Rs.)	74,529,681.00	6,210,806.75	511,437,58[illegible]	6,287,574.87	517,[illegible]

LARSEN & TOUBRO LTD.

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Recovery.

TDS @ 2% = 125752/-
CGST @ 1% = 62876/=
SGST @ 1% = 62876=

Total 251504/-

Gross - 6287575-
Less R/ Fund - 122775=00

Total: 6164800=00
(-) 251504=00

59,13,296=00

Head of A/c R.M.O. Water Bills
Budget Provision... 618-00 lakh
Previous Exp NIL
Current Bill.... 6287575
Procreative Total 6287575
Page no. 38

AAO(E&M)BP

C.V. No. 19
Cheque No. 653571
Date 17/05/22

Certified that:-

1. Bill accepted & verified for Rs 6287,575/-
2. Work Carried out ~~[illegible]~~ during period
3. Bill recorded in O&M register at Page ~~036~~ & in MB No. ~~28661~~ at page ~~06~~
4. Adjust of energy consumption charges as per CA will be done at the end of financial year ~~2022-23~~
5. All Necessary deduction shall be done by A/c Deptt. Pls.

EE(E&M)BP 21/4/22 AE(E&M) 21/4 JE(E&M) 21/04/22

~~AAO~~

Pay by cheque (₹ 59,13,296.00 only
[₹ fifty nine lakh thirteen thousand two hundred ninety six only -)

20/04/2022
AAO

EE(E&M)BP

OWNER :DELHI JAL BOARD

CONTRACTOR :LARSEN & TOUBRO LIMITED, NEW DELHI

PROJECT NAME :DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTENANCE FOR 10 YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA

April '22

CONTRACT AGREEMENT NO. : 55

WORK ORDER NO. : EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 01.04.2022 to 24.04.2022

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount in Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**					
1	SPARE PARTS, TOOLS AND TACKLES	7,337,783.00	611,481.92	50,875,295.47	489,185.53	51,364,481.00
2	COST OF MANPOWER FOR O&M, ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES, RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC.	19,223,652.00	1,601,971.00	133,283,987.20	1,281,576.80	134,565,564.00
3	COST OF CIVIL WORKS , REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	478,343.00	39,861.92	3,316,511.47	31,889.53	3,348,401.00
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC.	765,349.00	63,779.08	5,306,419.73	51,023.27	5,357,443.00
5	COST OF UPDATING O&M MANUAL	191,337.00	15,944.75	1,326,603.20	12,755.80	1,339,359.00
9	COST OF LABORATORY AND TESTING	478,343.00	39,861.92	3,316,511.47	31,889.53	3,348,401.00
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	1,473,297.00	122,774.75	10,214,859.20	98,219.80	10,313,079.00
	Total Amount for Fixed Payment	**29,948,104**	**2,495,675.33**	**207,640,187.74**	**1,996,540.27**	**209,636,728.01**
B	**Variable Payment Charges for O&M Works**					
11	COST OF ALL CHEMICALS FOR WATER TREATMENT OF 182521900 M3/YEAR (110 MGD)- in current month- 112.245	44,581,577.00	3,715,131.42	310,084,972.03	3,032,763.10	313,117,735.13
	TOTAL (Rs.)	**74,529,681.00**	**6,210,806.75**	**517,725,159.77**	**5,029,303.36**	**522,754,463.13**

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Head of A/c R.M.O. under 13.1/k
Budget Provision. 618 lakhs
Previous Exp. 22832.77
Current Bill. 5829.30.3
Procreative Total. 27342.580
Page No. 38

AAO(E&M)BP

Apr-22. 01/04/22 to 24/04/22.

Recovery	TDS	1,00,586/-	Gross - 50,29,303/-
	CGST	50,293/-	R/f - 98,220/-
	SGST	50,293/-	49,31,083/-
		2,01,172/-	Recovery - 2,01,172/-
			47,29,911/-

Note :- Workmen wages certificate received on 19-05-2022 & ESI, PF have been submitted of last month attached herewith.

Certified that:
1. Bill accepted & verified for Rs. 50,29,303/-
2. Work Carried out Satisfactory during period
3. Bill recorded in O&M register at Page 036 & in MB No. 2876/ at page 02
4. Adjust of energy consumption charges as per CA will be done at the end of financial year 2022-23
5. All Necessary deduction shall be done by A/c Deptt. Pls.

23/5/22 23/05 18-05-22
EE(E&M)BP AE(E&M) JE(E&M)

Pay by cheque Rs - 47,29,911/- only
(Rs forty Seven lakh Twenty Nine Thousand Nine Hundred Eleven Only)

EE(Civil)BP

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OWNER	:DELHI JAL BOARD
CONTRACTOR	:LARSEN & TOUBRO LIMITED, NEW DELHI
PROJECT NAME	:DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTENANCE FOR 10 YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA
CONTRACT AGREEMENT NO .	: 55
WORK ORDER NO.	: EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

April 22

MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 25.04.2022 to 30.04.2022

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount in Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**					
1	SPARE PARTS, TOOLS AND TACKLES	7,337,783.00	611,481.92	51,364,481.00	122,296.38	51,486,777.38
2	COST OF MANPOWER FOR O&M, ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES, RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC.	19,223,652.00	1,601,971.00	134,565,564.00	320,394.20	134,885,958.20
3	COST OF CIVIL WORKS , REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	478,343.00	39,861.92	3,348,401.00	7,972.38	3,356,373.39
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC.	765,349.00	63,779.08	5,357,443.00	12,755.82	5,370,198.81
5	COST OF UPDATING O&M MANUAL	191,337.00	15,944.75	1,339,359.00	3,188.95	1,342,547.95
9	COST OF LABORATORY AND TESTING	478,343.00	39,861.92	3,348,401.00	7,972.38	3,356,373.39
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	1,473,297.00	122,774.75	10,313,079.00	24,554.95	10,337,633.95
	Total Amount for Fixed Payment	**29,948,104**	**2,495,675.33**	**209,636,728.01**	**499,135.07**	**210,135,863.07**
B	**Variable Payment Charges for O&M Works**					
	COST OF ALL CHEMICALS FOR WATER TREATMENT					
11	OF 182521900 M3/YEAR (110 MGD)- in current month- 112.570	44,581,577.00	3,715,131.42	313,117,735.13	760,386.08	313,878,121.21
	TOTAL (Rs.)	**74,529,681.00**	**6,210,806.75**	**522,754,463.13**	**1,259,521.15**	**524,013,984.28**

LARSEN & TOUBRO LTD.

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R.M.O. Water Bulk.

Head of A/c
Budget Provision. 618.00 lakh.
Previous Exp. 22313277
Current Bill. 1259521
Procreative Total. 28602101
Page no. 38

April-22 (25/04/22 to 30/04/22)

Recovery
TDS – 25,190/–
CGST – 12,595/–
SGST – 12,595/–
50,380/–

Gross – 12,59,521/–
R/F – 24,555/–
12,34,966/–
Recovery – 50,380/–
Net – 11,84,586/–

AAO(E&M)BP

Note :- Workmen wages certificate received for month April 2022 on 18-05-2022 & ESI & PF documents submitted attached herewith of last month.

Certified that:-
1. Bill accepted & verified for Rs 12,59,521/–
2. Work Carried out satisfactory during period
3. Bill recorded in O&M register at Page 36 & in MB No. 28661 at page 003
4. Adjust of energy consumption charges as per CA will be done at the end of financial year 2022-23
5. All Necessary deduction shall be done by A/c Deptt. Pls.

23/5/22 EE(E&M)BP — 23/05 AE(E&M) — 19-05-22 JE(E&M)

Pay by cheque amount Rs – 11,84,586/– only

(Rs– Eleven lakh Eighty four Thousand Five Hundred Eighty Six Only)

EE (E&M) BP

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OWNER	:DELHI JAL BOARD
CONTRACTOR	:LARSEN & TOUBRO LIMITED, NEW DELHI
PROJECT NAME	:DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTENANCE FOR 10 YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA
CONTRACT AGREEMENT NO .	: 55
WORK ORDER NO.	: EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 01.05.2022 to 31.05.2022

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount In Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**					
1	SPARE PARTS, TOOLS AND TACKLES	7,337,783.00	611,481.92	51,486,777.39	611,481.92	52,098,259.30
2	COST OF MANPOWER FOR O&M ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC	19,223,652.00	1,601,971.00	134,885,958.20	1,601,971.00	136,487,929.20
3	COST OF CIVIL WORKS, REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	478,343.00	39,861.92	3,356,373.39	39,861.92	3,396,235.30
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC	765,349.00	63,779.08	5,370,198.81	63,779.08	5,433,977.90
5	COST OF UPDATING O&M MANUAL	191,337.00	15,944.75	1,342,547.95	15,944.75	1,358,492.70
9	COST OF LABORATORY AND TESTING	478,343.00	39,861.92	3,356,373.39	39,861.92	3,396,235.30
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	1,473,297.00	122,774.75	10,337,633.95	122,774.75	10,460,408.70
	Total Amount for Fixed Payment	**29,948,104**	**2,495,675.33**	**210,135,863.07**	**2,495,675.33**	**212,631,538.41**
B	**Variable Payment Charges for O&M Works**					
	COST OF ALL CHEMICALS FOR WATER TREATMENT					
11	OF 182521900 M3/YEAR (115 MGD)- in current month- 113.781	44,581,577.00	3,715,131.42	313,878,121.21	3,842,830.62	317,720,951.82
	TOTAL (Rs.)	**74,529,681.00**	**6,210,806.75**	**524,013,984.28**	**6,338,505.95**	**530,352,490.23**

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Head of A/c R. M. O. Water Bulk

Budget Provision 618,00

Previous Exp. 2860210/

Current Bill.... 6238505

Procreative Total 34840606

Page No 38

May-22 (01/05/22 to 31/05/22)

Recovery -

TDS - 1,26,770/-

CGST - 63,385/-

SGST - 63,385/-

2,53,540/-

63,38,506=00 Rs

~~62,38,505.95~~

Certified that:-

1. Bill accepted & verified for Rs. ~~62,38,505.95~~ during period
2. Work Carried out satisfactorily
3. Bill recorded in O&M register at Page 36 & in MB No. 28661 at page 04
4. Adjust of energy consumption charges as per CA will be done at the end of financial year
5. All Necessary deduction shall be done by A/c Deptt. Pls. 1/c 1.0 Lac withheld amount.

deductible

EE(E&M)BP 16/6/22 AE(E&M) 16/06/22 JE(E&M)

~~Deduction~~.

Gr. Bill.

63,38,506/- withheld as per MB P. No - 04

(-) 1,00,000/-

R/F - ~~2,53,540/-~~ 1,22,775/-

61,15,731/-

Recovery - 2,53,540/-

58,62,191/-

Pay by cheque Rs - 58,62,191/- only

(Rs - Fifty Eight Lakh Sixty Two Thousand One Hundred Ninety One Only)

18/7/22

ADO (BP)

EE (E&M) BP

(113)

(35)

OWNER	:DELHI JAL BOARD
CONTRACTOR	:LARSEN & TOUBRO LIMITED, NEW DELHI
PROJECT NAME	:DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTENA YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA
CONTRACT AGREEMENT NO .	: 55
WORK ORDER NO.	: EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

April '21

MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 01.04.2021 to 24.04.2021

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount in Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**			[redacted]		
1	SPARE PARTS, TOOLS AND TACKLES	73,37,783.00	6,11,481.92	[redacted]	4,89,185.53	4,40,26,698.00
2	COST OF MANPOWER FOR O&M, ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES, RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC.	1,92,23,652.00	16,01,971.00	[redacted]	12,81,576.80	11,53,41,912.00
3	COST OF CIVIL WORKS , REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	4,78,343.00	39,861.92	[redacted]	31,889.53	28,70,058.00
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC.	7,65,349.00	63,779.08	[redacted]	51,023.27	45,92,094.00
5	COST OF UPDATING O&M MANUAL	1,91,337.00	15,944.75	[redacted]	12,755.80	11,48,022.00
9	COST OF LABORATORY AND TESTING	4,78,343.00	39,861.92	[redacted]	31,889.53	28,70,058.00
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	14,73,297.00	1,22,774.75	[redacted]	98,219.80	88,39,782.00
	Total Amount for Fixed Payment	**2,99,48,104**	**24,95,675.33**	[redacted]	**19,96,540.27**	**17,96,88,624.00**
B	**Variable Payment Charges for O&M Works**					
	COST OF ALL CHEMICALS FOR WATER TREATMENT					
11	OF 182521900 M3/YEAR (110 MGD)- in current month- 110.533	4,45,81,577.00	37,15,131.42	[redacted]	29,86,506.33	26,80,40,235.36
	TOTAL (Rs.)	**7,45,29,681.00**	**62,10,806.75**	[redacted]	**49,83,046.60**	**44,77,28,859.36**

LARSEN & TOUBRO LTD. CONSTRUCTION

(34)

April 2021 (01/04/21 to 24/04/21)

TDS (2%) - 99,661/-
CGST - 49,830/-
SGST - 49,830/-
1,99,321/-

Gross ⇒ 49,83,047/-
R/F ⇒ (-) 98,220/-
48,84,827/-
- 1,99,321/-
Net - 46,85,506/-

Head of A/c R.M.O. Water Bulk
Budget Provision 800 Lakh
Previous Exp. 60,54,028/-
Current Bill 49,83,047/-
Procreative Total 1,10,37,075/-
Page No 38

AAO(E&M)BP

C. V. No. 11
Cheque No. 344424 (RTGS-5)
Date 28/06/2021

Certified that:
1. Bill accepted & verified for Rs. 4983047/-
2. Work Carried out Satisfactory during period
3. Bill recorded in O&M register at Page 035 & in MB No. 19655 at page 079
4. Adjust of energy consumption charges as per CA will be done at the end of financial year 2021-2022
5. All Necessary deduction shall be done by A/c Deptt. Pls.

EE(E&M)BP
AE(E&M) 18/5/21
JE(E&M) 18-05-2021

AAO

Pay by cheque Rs. 46,85,506/- only
(Rs. Forty Six Lakh Eighty Five Thousand Five Hundred Six only)

AAO(BP)

EE(E&M)BP

OWNER :DELHI JAL BOARD

CONTRACTOR :LARSEN & TOUBRO LIMITED, NEW DELHI

PROJECT NAME :DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTEN[illegible] YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA

CONTRACT AGREEMENT NO. : 55

WORK ORDER NO. : EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

April 21

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MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 25.04.2021 to 30.04.2021

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount in Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**					
1	SPARE PARTS, TOOLS AND TACKLES	73,37,783.00	6,11,481.92	[redacted]	1,22,296.38	4,41,48,994.38
2	COST OF MANPOWER FOR O&M, ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES, RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC.	1,92,23,652.00	16,01,971,00	[redacted]	3,20,394.20	11,56,62,306.20
3	COST OF CIVIL WORKS , REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	4,78,343.00	39,861.92	[redacted]	7,972.38	28,78,030.38
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC.	7,65,349.00	63,779.08	[redacted]	12,755.82	46,04,849.82
5	COST OF UPDATING O&M MANUAL	1,91,337.00	15,944.75	[redacted]	3,188.95	11,51,210.95
9	COST OF LABORATORY AND TESTING	4,78,343.00	39,861.92	[redacted]	7,972.38	28,78,030.38
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	14,73,297.00	1,22,774.75	[redacted]	24,554.95	88,64,336.95
	Total Amount for Fixed Payment	**2,99,48,104**	**24,95,675.33**	[redacted]	**4,99,135.07**	**18,01,87,759.07**
B	**Variable Payment Charges for O&M Works**					
	COST OF ALL CHEMICALS FOR WATER TREATMENT					
11	OF 182521900 M3/YEAR (110 MGD)- in current month- 111.588	4,45,81,577.00	37,15,131.42	[redacted]	7,53,752.88	26,87,93,988.24
	TOTAL (Rs.)	**7,45,29,681.00**	**62,10,806.75**	[redacted]	**12,52,887.95**	**44,89,81,747.31**

LARSEN & TOUBRO LTD.

April 2021 (23/04/21 to 30/04/21)

TDS(2%) - 25052/-
CGST - 12,529/-
SGST - 12,529/-
50,116/-

Gross - 12,52,888/-
R/F - 24,555/-
12,28,333/-
Recovery (-) 50,116/-
Net - 11,78,217/-

Head of A/c R.M.O. Water Bulk
Budget Provision 800 Lakh
Previous Exp. 1,10,37,075/-
Current Bill.... 12,52,888/-
Procreative Total 1,22,89,963/-
Page to 38

AAO(E&M)BP

...:
1. Accepted & verified for Rs 1252888/-
2. Work Carried out satisfactory during period
3. Bill recorded in O&M register at Page 035 & in MB No. 19655 at page 080
4. Adjust of energy consumption charges as per CA will be done at the end of financial year 2021-2022
5. All Necessary deduction shall be done by A/c Deptt. Pls.

EE(E&M)BP AE(E&M) 18/5/21 JE(E&M) 18-05-2021

C. V. No. 12
Cheque No. 344424 (RTGS-5)
Date 28/06/2021

Pay by Cheque Rs. 11,78,217/- only
(Rs. Eleven Lakh Seventy Eight Thousand Two Hundred Seventeen only)

EE(E&M)BP

OWNER :DELHI JAL BOARD

CONTRACTOR :LARSEN & TOUBRO LIMITED, NEW DELHI

PROJECT NAME :DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTENANCE FOR 10 YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA

May'21

CONTRACT AGREEMENT NO. : 55

WORK ORDER NO. : EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

31

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MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 01.05.2021 to 31.05.2021

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount in Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**					
1	SPARE PARTS, TOOLS AND TACKLES	73,37,783.00	6,11,481.92	4,41,48,994.38	6,11,481.92	4,47,60,476.30
2	COST OF MANPOWER FOR O&M, ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES, RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC.	1,92,23,652.00	16,01,971.00	11,56,62,306.20	16,01,971.00	11,72,64,277.20
3	COST OF CIVIL WORKS , REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	4,78,343.00	39,861.92	28,78,030.38	39,861.92	29,17,892.30
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC.	7,65,349.00	63,779.08	46,04,849.82	63,779.08	46,68,628.90
5	COST OF UPDATING O&M MANUAL	1,91,337.00	15,944.75	11,51,210.95	15,944.75	11,67,155.70
9	COST OF LABORATORY AND TESTING	4,78,343.00	39,861.92	28,78,030.38	39,861.92	29,17,892.30
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	14,73,297.00	1,22,774.75	88,64,336.95	1,22,774.75	89,87,111.70
	Total Amount for Fixed Payment	**2,99,48,104**	**24,95,675.33**	**18,01,87,759.07**	**24,95,675.33**	**18,26,83,434.40**
B	**Variable Payment Charges for O&M Works**					
	COST OF ALL CHEMICALS FOR WATER TREATMENT					
11	OF 182521900 M3/YEAR (110 MGD)- in current month- 110.956	4,45,81,577.00	37,15,131.42	26,87,93,988.24	37,47,419.29	27,25,41,407.53
	TOTAL (Rs.)	**7,45,29,681.00**	**62,10,806.75**	**44,89,81,747.31**	**62,43,094.62**	**45,52,24,841.93**

LARSEN & TOUBRO LTD. ★ CONSTRUCTION ★

(30)

May 2021

TDs(2%) – 1,24,862/-
CGST – 62,431/-
SGST – 62,431/-
2,49,724/-

Gross = ~~62,54,028/-~~ 62,43,095/-
R/F (–) = 1,22,775/-
61,20,320/-

Recovery = 2,49,724/-
58,70,596/-

Head of A/c. RMO- Water Bulk
Budget Provision 800 Lakh
Previous Exp. 1,27,89,963/-
Current Bill 62,43,095/-
Progressive Total 1,85,33,058/-
P. No. 38

AAO(E&M)BP

Certified that-
1. Bill accepted & verified for Rs. 6243095/-
2. Work Carried out satisfactorily during period
3. Bill recorded in O&M register at Page 035 & in MB No. 19655 at page 081
4. Adjust of energy consumption charges as per CA will be done at the end of financial year 2021-2022
5. All Necessary deduction shall be done by A/c Deptt. Pls.

AE(E&M) 15/6/21
JE(E&M) 15-06-21

C. V. No. 13
Cheque No. 344424 (RTGS-5)
Date 28/06/2021

AAO

EE(E&M)BP 16/6/21

Pay by cheque Rs. 58,70,596/- only
(Rs. Fifty Eight Lakh Seventy Thousand Five Hundred Ninety Six Only)

AAO(BP)

EE(E&M)BP

(111)

(29)

OWNER :DELHI JAL BOARD

CONTRACTOR :LARSEN & TOUBRO LIMITED, NEW DELHI

PROJECT NAME :DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTENANCE FOR 10 YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA

CONTRACT AGREEMENT NO. : 55

WORK ORDER NO. : EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

Jun'21

MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 01.06.2021 to 30.06.2021

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount in Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**					
1	SPARE PARTS, TOOLS AND TACKLES	73,37,783.00	6,11,481.92	4,47,60,476.30	6,11,481.92	4,53,71,958.22
2	COST OF MANPOWER FOR O&M, ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES, RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC.	1,92,23,652.00	16,01,971.00	11,72,64,277.20	16,01,971.00	11,88,66,248.20
3	COST OF CIVIL WORKS , REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	4,78,343.00	39,861.92	29,17,892.30	39,861.92	29,57,754.22
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC.	7,65,349.00	63,779.08	46,65,628.90	63,779.08	47,32,407.98
5	COST OF UPDATING O&M MANUAL	1,91,337.00	15,944.75	11,67,155.70	15,944.75	11,83,100.45
9	COST OF LABORATORY AND TESTING	4,78,343.00	39,861.92	29,17,892.30	39,861.92	29,57,754.22
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	14,73,297.00	1,22,774.75	89,87,111.70	1,22,774.75	91,09,886.45
	Total Amount for Fixed Payment	2,99,48,104	24,95,675.33	18,26,83,434.40	24,95,675.33	18,51,79,109.73
B	**Variable Payment Charges for O&M Works**					
	COST OF ALL CHEMICALS FOR WATER TREATMENT					
11	OF 182521900 M3/YEAR (110 MGD)- in current month- 112.365	4,45,81,577.00	37,15,131.42	27,25,41,407.53	37,95,006.74	27,63,36,414.27
	TOTAL (Rs.)	7,45,29,681.00	62,10,806.75	45,52,24,841.93	62,90,682.08	46,15,15,524.01

LARSEN & TOUBRO LTD. ★ CONSTRUCTION ★

28

TDS (2% — 1,25,814/-
CGST — 62,907/-
SGST — 62,907/-
2,51,628/-

Gross - 62,90,682/-
R/F - 1,22,775/-
61,67,907/-
Recovery - 2,51,628/-
59,16,279/-

Head of A/c R.M.O. Water Bulk
Budget Provision 800 Lakh
Previous Exp. 1,85,33,058
Current Bill 62,90,682
Cumulative Total 2,48,23,740
Sl. No. 38

AAO(E&M)BP 29.09.2021

Certified that-
1. Bill accepted & verified for Rs. 6290682/-
2. Work Carried out satisfactory during period
3. Bill recorded in O&M register at Page 035 & in MB No. 19655 at page 082
4. Adjust of energy consumption charges as per CA will be done at the end of financial year 2021-2022
5. All Necessary deduction shall be done by A/c Deptt. Pls

EE(E&M) AE(E&M) 23/7/21 JE(E&M) 16-07-21

24/9/21

PENSION MEDICAL CARD VALIDITY
EXTENDED FROM .... TO ....
Rs .... VIDE CHALLAN
NO ....

AAD (BP) H/C (BP)

C.V. No. 09
Cheque No. 653507 (RTGS No-21(21-22))
Date 29/09/21

Pay by cheque Rs- 59,16,279/- only
(Rs- Fifty ~~Lakh~~ Nine Lakh Sixteen Thousand Two Hundred Seventy Nine Only)

AAO (BP)

EE (E&M) BP

OWNER :DELHI JAL BOARD

CONTRACTOR :LARSEN & TOUBRO LIMITED, NEW DELHI

PROJECT NAME :DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTENANCE FOR 10 YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA

CONTRACT AGREEMENT NO. : 55

WORK ORDER NO. : EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

July '21

MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 01.07.2021 to 31.07.2021

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount in Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**					
1	SPARE PARTS, TOOLS AND TACKLES	7,337,783.00	611,481.92	45,371,958.22	611,481.92	45,983,440.13
2	COST OF MANPOWER FOR O&M, ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES, RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC.	19,223,652.00	1,601,971.00	118,866,248.20	1,601,971.00	120,468,219.20
3	COST OF CIVIL WORKS , REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	478,343.00	39,861.92	2,957,754.22	39,861.92	2,997,616.13
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC.	765,349.00	63,779.08	4,732,407.98	63,779.08	4,796,187.07
5	COST OF UPDATING O&M MANUAL	191,337.00	15,944.75	1,183,100.45	15,944.75	1,199,045.20
9	COST OF LABORATORY AND TESTING	478,343.00	39,861.92	2,957,754.22	39,861.92	2,997,616.13
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	1,473,297.00	122,774.75	9,109,886.45	122,774.75	9,232,661.20
	Total Amount for Fixed Payment	**29,948,104**	**2,495,675.33**	**185,179,109.73**	**2,495,675.33**	**187,674,785.07**
B	**Variable Payment Charges for O&M Works**					
	COST OF ALL CHEMICALS FOR WATER TREATMENT					
11	OF 182521900 M3/YEAR (110 MGD)- in current month- 113.924	44,581,577.00	3,715,131.42	276,336,414.27	3,847,660.29	280,184,074.56
	TOTAL (Rs.)	74,529,681.00	6,210,806.75	461,515,524.01	6,343,335.62	467,858,859.63

(57) (110)

LARSEN & TOUBRO LTD. ★ CONSTRUCTION ★

26

Head of A/c... R.M.O. - Water Bulk

Budget Provision... 800 lakh

Previous Exp.. 2,48,23,740/-

Current Bill...... 63,43,336/-

Progressive Tot 3,11,67,076/-

P. No - 038

AAO (E&M)BP

TDS - 1,26,867/-

CGST - 63,433/-

SGST - 63,433/-

2,53,733/-

Gross - 63,43,336/-

R/F (-) - 1,22,775/-

62,20,561/-

Recovery - 2,53,733/-

59,66,828/-

C.V. No....... 12

Cheque No... 653521

Date......... 18/11/2021

Certified that:-

1. Bill accepted & verified for Rs 63,43,336/-
2. Work Carried out satisfactory during period
3. Bill recorded in O&M register at Page 035 & in MB No. 18655 at page 083
4. Adjust of energy consumption charges as per CA will be done at the end of financial year 2021-22
5. All Necessary deduction shall be done by A/c Deptt. Pls.

30-10-21

EE(E&M)BP | AE(E&M) AEE | JE(E&M)

Pay by cheque Rs - 59,66,828/- only

(Rs - Fifty nine lakh Sixty six Thousand Eight Hundred Twenty Eight Only

18/11/2021

AAO/BP/

AEE (E&M) BP

WNER :DELHI JAL BOARD

ONTRACTOR :LARSEN & TOUBRO LIMITED, NEW DELHI

ROJECT N E :DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTENANCE FOR 1 YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA

Aug' 21

(109)

(15)

:ONTRACT AGREEMENT NO. : 55

VORK ORDER NO. : EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 01.08.2021 to 31.08.2021

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount in Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**			[redacted]		
1	SPARE PARTS, TOOLS AND TACKLES	7,337,783.00	611,481.92	[redacted]	611,481.92	46,594,922.05
2	COST OF MANPOWER FOR O&M, ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES, RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC.	19,223,652.00	1,601,971.00	[redacted]	1,601,971.00	122,070,190.20
3	COST OF CIVIL WORKS , REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	478,343.00	39,861.92	[redacted]	39,861.92	3,037,478.05
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC.	765,349.00	63,779.08	[redacted]	63,779.08	4,859,966.15
5	COST OF UPDATING O&M MANUAL	191,337.00	15,944.75	[redacted]	15,944.75	1,214,989.95
9	COST OF LABORATORY AND TESTING	478,343.00	39,861.92	[redacted]	39,861.92	3,037,478.05
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	1,473,297.00	122,774.75	[redacted]	122,774.75	9,355,435.95
	Total Amount for Fixed Payment	**29,948,104**	**2,495,675.33**	[redacted]	**2,495,675.33**	**190,170,460.40**
B	**Variable Payment Charges for O&M Works**			[redacted]		
	COST OF ALL CHEMICALS FOR WATER TREATMENT			[redacted]		
11	OF 182521900 M3/YEAR (110 MGD)- in current month- 112.686	44,581,577.00	3,715,131.42	[redacted]	3,805,848.17	283,989,922.73
	TOTAL (Rs.)	**74,529,681.00**	**6,210,806.75**	[redacted]	**6,301,523.50**	**474,160,383.13**

LARSEN & TOUBRO LTD. ★ CONSTRUCTION ★

(24)

Head of A/c. R.M.O – Water Bulk
Budget Provision 800 lakhs
Previous Exp. 3,11,67,076/-
Current Bill 63,01,524/-
Progressive Tot 3,74,68,600/-
P. No. – 038

AAO (E&M)B

C.V. No. 13
Cheque No. 653521
Date 18/11/21

August - 2021

TDS – 1,26,030/-
CGST – 63,015/-
SGST – 63,015/-
~~2,58,255~~
2,52,060/-

Gross – 63,01,524/-
R/A(-) – 1,22,775/-
61,78,749/-
Recovery 2,52,060/-
Net – 59,26,689/-

Certified that:-
1. Bill accepted & verified for Rs. 6301524/-
2. Work Carried out satisfactory during period
3. Bill recorded in O&M register at Page 035 & in MB No. 19655 at page 084
4. Adjust of energy consumption charges as per CA will be done at the end of financial year 2021-22
5. All Necessary deduction shall be done by A/c Deptt. Pls.

EE(E&M)BP AE(E&M) JE(E&M) 30-10-21

Pay by cheque Rs 59,26,689/- only
(Rs- Fifty Nine lakhs Twenty Six Thousand Six Hundred Eighty Nine Only)

18/11/2021.
AAO (BP)

AEE(E&M)BP

(108) (23)

OWNER :DELHI JAL BOARD

CONTRACTOR :LARSEN & TOUBRO LIMITED, NEW DELHI

PROJECT NAME :DESIGN, CONSTRUCTION, SUPPLY, TESTING, COMMISSIONING, TRIAL RUN, OPERATION AND MAINTENA YEARS OF SCADA SYSTEM AT BHAGIRATHI WTP AND DISTRIBUTIOIN AREA

CONTRACT AGREEMENT NO. : 65

WORK ORDER NO. : EE (E&M) B.P./2011-12/2500 dt. 21.12.2011

Sept '21

MEASUREMENT SHEET - O&M WORKS DURING DLP AND 10 YEARS OPERATION AND MAINTENANCE PERIOD

BILLING PERIOD : 01.09.2021 to 30.09.2021

SCHEDULE / ACTIVITY NO.	ITEM DESCRIPTION	GROSS AMOUNT (IN Rs) Annual as per CA	Monthly Gross Amount in Rs. As per CA	UPTO LAST BILL	THIS MONTH BILL	CUMULATIVE
A	**Fixed Payment Charges for O&M Works**					
1	SPARE PARTS, TOOLS AND TACKLES	7,337,783.00	611,481.92	46,594,922.05	611,481.92	47,206,403.97
2	COST OF MANPOWER FOR O&M, ADMINISTRATION & MANAGEMENT INCLUDING SECURITY OF PLANT SITES, RUNNING OFFICE, LABORATORY INCLUDING TRAINING ETC.	19,223,652.00	1,601,971.00	122,070,190.20	1,601,971.00	123,672,161.20
3	COST OF CIVIL WORKS , REPAIR AND MAINTENANCE INCLUDING PREVENTIVE MAINTENANCE	478,343.00	39,861.92	3,037,478.05	39,861.92	3,077,339.97
4	COST OF SCADA SYSTEM & ELECTROMECHANICAL WORKS REPAIRS & MAINTENANCE INCLUDING NORMAL & ROUTINE MAINTENANCE, REFURBISHMENT OF SPARE PARTS, GENERAL UTILITIES ETC.	765,349.00	63,779.08	4,859,966.15	63,779.08	4,923,745.23
5	COST OF UPDATING O&M MANUAL	191,337.00	15,944.75	214,989.95	15,944.75	1,230,934.70
9	COST OF LABORATORY AND TESTING	478,343.00	39,861.92	3,037,478.05	39,861.92	3,077,339.97
10	RESERVE FUND FOR MAJOR MAINTENANCE & REPAIRS	1,473,297.00	122,774.75	9,355,435.95	122,774.75	9,478,210.70
	Total Amount for Fixed Payment	**29,948,104**	**2,495,675.33**	**190,170,460.40**	**2,495,675.33**	**192,666,135.73**
B	**Variable Payment Charges for O&M Works**					
	COST OF ALL CHEMICALS FOR WATER TREATMENT					
11	OF 182521900 M3/YEAR (110 MGD)- in current month- 112.259	44,581,577.00	3,715,131.42	283,989,922.73	3,791,426.71	287,781,349.44
	TOTAL (Rs.)	**74,529,681.00**	**6,210,806.75**	**474,160,383.13**	**6,287,102.04**	**480,447,485.17**

LARSEN & TOUBRO LTD. CONSTRUCTION

23

September - 2021.

TDS — 1,25,742/-
CGST — 62,871/-
SGST — 62,871/-
withheld Amount 2,51,484/-
1000000/-
12,51,484/-

Gross – 62,87,102/-
R/F (–) – 1,22,775/-
61,64,327/-
Recovery 12,51,484/-
Nett – 49,12,843/-

Head of A/c...... Rural Water Bill
Budget Provision...... 800 Lakhs
Previous Exp...... 3,74,68,602/-
Current Bill...... 62,87,102/-
Progressive Tot 4,37,55,702/-

AAO(E&M)BP

Withheld Amount 10 Lakhs (Ten lakhs only) on account of pending works like as painting of E&M equipment, SCADA operation, removal of earth works, sand from drying beds etc. from this bill.

Certified that:-
1. Bill accepted & verified for Rs 62,87,102/-
Satisfactory during period
2. Work Carried out 075 & in
3. Bill recorded in O&M register at Page 085
MB No. 19655 at page
4. Adjust of energy consumption charges as per CA will be done at the end of financial year 2021-22
5. All Necessary deduction shall be done by A/c Deptt. Pls.

30-10-21

EE(E&M)BP AE(E&M) JE(E&M)

49,12,843/-

C.V. No....... 14
Cheque No....... 653521
Date....... 18/11/21

Pay by cheque Rs- 49,12,843/- only

(Rs- ~~fifty~~ forty nine lakhs Twelve Thousand Eight Hundred forty Three only)

8/11/2021
AAO(BP)

AEE(E&M)BP

(107) (22)

Annexure 'B'
Para 01 (B)

LARSEN & TOUBRO Limited
(WET IC)

Project : Design construction supply installation testing & commissioning 1 yr. DLP and 10 yr. O&M of SCADA System at Bhagirathi WTP and Distribution Area

Escalation of O&M work

Variation in cost Pn =	a+b*(Ln/Lo)+c*(En/Eo)+d*(Mn/Mo)

a	Fixed coefficeints
b	coefficient of labour
c	coefficient of Materials
d	coefficient of POL
Ln	Current cost indices(49 days prior to last date) of labour
En	Current cost indices(49 days prior to last date) of Material
Mn	Current cost indices(49 days prior to last date) of POL
Lo	Base date indices for labour
Eo	Base date indices for Material
Mo	Base date indices for POL

Coefficient : Scope of Index	Suggested Weighting	Source of index
(a) Fixed	0.15	
(b) Labour	0.40	As published by NCT of Delhi
(c) Material	0.40	As published by RBI for WPI for all comodities
(d) POL (Transport)	0.05	As published by RBI
	1.00	

LINKING FACTOR FOR WPI SERIES (BASE: 2011-12)

In view of the conceptual and methodological difference between the 2004-05 and 2011-12 series of Wholesale Price Index, the estimate of linking factor will vary depending on the type of method used. Therefore, users are free to choose any method as may be considered appropriate by them. However, as in the past, in order to maintain continuity in the time series data on wholesale price index, the linking factor using the arithmetic conversion method for All Commodities and the three major groups of WPI are given in the Table below.

	WPI (Base2004-05) for 2011-12	Linking Factor
All Commodities	156.1	1.561
Primary Articles	200.3	2.003
Fuel & Power	169.0	1.690
Manufactured Products	139.5	1.395

M.B Page No.			Base date cost indices (Feb'11)			Current cost indices (49 days prior to last date)			Coefficient amounts				Invoice value FTM	Ln/Lo	En/Eo	Mn/Mo	Pn (Variation in cost)	Per month variation (Pn - Invoice value)
			Labour (Lo)	POL (Mo)	Material (Eo)	Labour (Ln)	POL (Mn)	Material (En)	a	b	c	d						
079 & 080	1	Apr-21	234.00	153.50	127.70	595.85	184.55	175.21	935,390.18	2,494,373.82	2,494,373.82	311,796.73	6,235,934.55	2.55	1.37	1.20	11,084,233.95	4,848,299.40
081	2	May-21	234.00	153.50	127.70	611.85	184.04	178.56	936,464.19	2,497,237.85	2,497,237.85	312,154.73	6,243,094.62	2.61	1.40	1.20	11,332,152.92	5,089,058.30
082	3	Jun-21	234.00	153.50	127.70	611.85	185.56	179.12	943,602.31	2,516,272.83	2,516,272.83	314,534.10	6,290,682.08	2.61	1.40	1.21	11,432,643.09	5,141,961.01
																		15,079,318.70

Bill accepted & verified for Rs. 15079319/-

Total Escalation Amount 15,079,319 /-

LARSEN & TOUBRO LTD. CONSTRUCTION

AAO

AEE (E&M) BP

15-11-2021
JE (E&M) BP

Invoice as mention above as marked 'x' verified from A/c record.
₹ 15079319/-
7/12/2021
AAO

(24)

G. Bill	Recovery	Net
1,50,79,319/-	TDS — 3,01,586/-	1,44,76,147/-
	CGST — 1,50,793/-	
	SGST — 1,50,793/-	
	6,03,172/-	

Certified that:-
1. Bill accepted & verified for Rs. 1,50,79,319/-
2. Work Carried out Satisfactory during period
3. Bill recorded in O&M register at Page 036 & in MB No. 19655 at page 097
4. Adjust of energy consumption charges as per CA will be done at the end of financial year 2021-22
5. All Necessary deduction shall be done by A/c Deptt. Pls

EE(E&M)BP 31/3/22 — JE(E&M) 31-03-22

Pay by cheque amount Rs- 1,44,76,147/- only
(Rs- One Crore forty four lakh Seventy Six Thousand One Hundred forty Seven Only)

31.3.2022
APO/BP

31.3.22
EE(E&M)/BP

27/C

(20)

(106)

LARSEN & TOUBRO Limited
(WET IC)

Project : Design construction supply installation testing & commissioning 1 yr. DLP and 10 yr. O&M of SCADA System at Bhagirathi WTP and Distribution Area

Escalation of O&M work

Variation in cost Pn =	a+b*(Ln/Lo)+c*(En/Eo)+d*(Mn/Mo)

a	Fixed coefficeints
b	coefficient of labour
c	coefficient of Materials
d	coefficient of POL
Ln	Current cost indices(49 days prior to last date) of labour
En	Current cost indices(49 days prior to last date) of Material
Mn	Current cost indices(49 days prior to last date) of POL
Lo	Base date indices for labour
Eo	Base date Indices for Material
Mo	Base date indices for POL

Coefficient : Scope of Index	Suggested Weighting	Source of index
(a) Fixed	0.15	
(b) Labour	0.40	As published by NCT of Delhi
(c) Material	0.40	As published by RBI for WPI for all comodities
(d) POL (Transport)	0.05	As published by RBI
	1.00	

Pay 7/c to 12/c.

13/c to 28/c

LINKING FACTOR FOR WPI SERIES(BASE: 2011-12)

In view of the conceptual and methodological difference between the 2004-05 and 2011-12 series of Wholesale Price Index, the estimate of linking factor will vary depending on the type of method used. Therefore, users are free to choose any method as may be considered appropriate by them. However, as in the past, in order to maintain continuity in the time series data on wholesale price index, the linking factor using the arithmetic conversion method for All Commodities and the three major groups of WPI are given in the Table below.

	WPI (Base2004-05) for 2011-12	Linking Factor
All Commodities	156.?	1.561
Primary Articles	200.3	2.003
Fuel & Power	169.0	1.690
Manufactured Products	139.5	1.395

Checked as per M. Brewda.
AAO 14/02/2022

		Base date cost indices (Feb'11)			Current cost indices (49 days prior to last date)			Coefficient amounts									
		Labour (Lo)	POL (Mo)	Material (Eo)	Labour (Ln)	POL (Mn)	Material (En)	a	b	c	d	Invoice value FTM	Ln/Lo	En/Eo	Mn/Mo	Pn (Variation in cost)	Per month variation (Pn - Invoice value)
1	Jul-21	234.00	153.50	127.70	611.85	187.08	178.98	951,500.34	2,537,334.25	2,537,334.25	317,166.78	6,343,335.62	2.61	1.40	1.22	11,528,706.23	5,185,370.61
2	Aug-21	234.00	153.50	127.70	611.85	194.69	180.37	945,228.53	2,520,609.40	2,520,609.40	315,076.18	6,301,523.50	2.61	1.41	1.27	11,495,860.08	5,194,336.58
3	Sep-21	234.00	153.50	127.70	611.85	199.25	181.77	943,065.31	2,514,840.82	2,514,840.82	314,355.10	6,287,102.04	2.61	1.42	1.30	11,506,367.90	5,219,265.86
																	15,598,973.05

Bill verified & accepted for Rs. 1,55,98,973/- only.

Total Escalation Amount 15,598,973 /-

LARSEN & TOUBRO LTD * CONSTRUCTION *

₹ 15598973/-
Checked
[illegible]
16/2/2022

AAO

9/2/22
AEE (E&M) BP

JE (E&M) BP

LARSEN & TOUBRO Limited
(WET IC)

t: Design construction supply installation testing & commissioning 1 yr. DLP and 10 yr. O&M of SCADA System at Bhagirathi WTP and Distribution Area

Escalation of O&M work

Variation in cost Pn =	a+b*(Ln/Lo)+c*(En/Eo)+d*(Mn/Mo)

page 1/C

a	Fixed coefficeints
b	coefficient of labour
c	coefficient of Materials
d	coefficient of POL
Ln	Current cost indices(49 days prior to last date) of labour
En	Current cost indices(49 days prior to last date) of Material
Mn	Current cost indices(49 days prior to last date) of POL
Lo	Base date indices for labour
Eo	Base date indices for Material
Mo	Base date indices for POL

Coefficient : Scope of Index	Suggested Weighting	Source of index
(a) Fixed	0.15	
(b) Labour	0.40	As published by NCT of Delhi
(c) Material	0.40	As published by RBI for WPI for all comodities
(d) POL (Transport)	0.05	As published by RBI
	1.00	

LINKING FACTOR FOR WPI SERIES (BASE: 2011-12)

In view of the conceptual and methodological difference between the 2004-05 and 2011-12 series of Wholesale Price index, the estimate of linking factor will vary depending on the type of method used. Therefore, users are free to choose any method as may be considered appropriate by them. However, as in the past, in order to maintain continuity in the time series data on wholesale price index, the linking factor using the arithmetic conversion method for All Commodities and the three major groups of WPI are given in the Table below.

	WPI (Base2004-05) for 2011-12	Linking Factor
All Commodities	156.1	1.601
Primary Articles	200.3	2.003
Fuel & Power	169.0	1.690
Manufactured Products	139.5	1.395

(A)
Apl-22 = 12030520.31
May-22 = 12429843.26
June-22 - 12272554.63

(B)
5741696.31
6091837.27
6061747.63
1,78,94,781.21
Say 1,78,94,781
1,78,94,781

618/234 = 2.64
232.43/148.10 = 1.57
242.19/153.50 = 1.58

		Base date cost indices (Feb'11)			Current cost indices (49 days prior to last date)			Coefficient amounts								Pn (Variation in cost)	Per month variation (Pn - Invoice value)
		Labour (Lo)	POL (Mo)	Material (Eo)	Labour (Ln)	POL (Mn)	Material (En)	a	b	c	d	Invoice value FTM	Ln/Lo	En/Eo	Mn/Mo		
1	Apr-22	234.00	153.50	148.10	618.00	243.19	232.43	9,43,323.60	25,15,529.60	25,15,529.60	3,14,441.20	62,88,824.00	2.64	1.57	1.58	1,20,33,025.92	57,44,201.92
2	May-22	234.00	153.50	148.10	635.00	255.53	237.74	9,50,775.90	25,35,402.40	25,35,402.40	3,16,925.30	63,38,506.00	2.71	1.61	1.66	1,24,28,615.18	60,90,109.18
3	Jun-22	234.00	153.50	148.10	635.00	276.48	241.96	9,53,389.95	25,42,373.20	25,42,373.20	3,17,796.65	[illegible]	2.71	1.63	1.80	1,25,78,524.28	~~62,22,591.28~~ 6061747
								931621.05	2484322.80	2484322.80	310,540.35	[illegible]					1,80,56,902.38

Total Escalation Amount 1,80,56,902 /-

Checked for 1,78,94,781/-

Rs ~~1,78,96,058~~

Admitted to 1,78,94,781/-

AE (E&M)
₹ 1,78,96,059/-

ASHOK KUMAR
HDM

AAO
GULSHAN VIRMANI
A.A.O.

E.E (E&M)/BP
(BRIJESH K. GAUR)
EE (E&M)BP

105

18

17

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Audit Para-02 **(Audit Memo No. 13 dated: 16/12/2024)**

Subject:- **Irregular payment of Rs. 37.20 lakhs on a/c of Annual Maintenance charges in respect of 140 MGD, water treatment plant at Sonia Vihar.**

During the test check of bills and related records for the audit period 2022-23 and 2023-24, it has been observed that this division has paid Rs. 37.20 lakhs as annual maintenance charges for 140 MGD water treatment plant at Sonia Vihar to Executive Engineer Meerut Division, Ganga Canal as per details given below:-

S.No.	Date of payment	Amount (in Rs.)	Purpose
1.	29/12/2022 (2022-23)	1860000/-	AMC for Sonia Vihar Plant
2.	15/02/2024 (2023-24)	1860000/-	AMC for Sonia Vihar Plant
	TOTAL	**3720000/-**	

Reasons for making payment of Rs.**-37,20,000/-** for AMC for Sonia Vihar plant without having documents evidence was sought vide Audit memo. No. 15 dt.16.12.2024 but no reply has been given by the division.

H.O.O is advised to regularise the above payment from higher authorities under intimation to audit.

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

(16)

Audit Para – 03 **(Memo No. 04 dated: 09/12/2024)**

Subject :- Reg. Splitting of similar nature of works.

Section 9.3 of CPWD manual, 2019, stipulates that maintenance works should usually be carried out in Comprehensive maintenance mode. In this mode, all the maintenance works pertaining to Civil, Electrical (excluding standalone operational works and specialized works) & horticulture works are carried out through a single agency by inviting composite tenders. The normal works of up-gradation, special repairs, addition and alteration of civil, E&M services and horticulture should also be clubbed in the composite tenders and executed under a single contract.

As per Rule 157 of GFR 2017 "A demand for goods should not be divided into small quantities to make piecemeal purchase to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand". Splitting of demand deprives the organizations from achieving the best competitive prices leveraging economies of scale. It is also a violation of para 149(VIII) of GFR2017.

On scrutiny of Contract Agreement Register/Work order Register, it is observed that various work orders issued on same date for same nature of work by splitting the work in several packages instead of awarding and inviting tender for a single. The details of works awarded for same nature of work onthe same date or within a gap of a few days during the year 2022-2023 & 2023-24. Some example of same nature of work splitting in awarding tender is as under:-

Sl. No.	Work Order No. &date	Nature of Work	Agency/Firm Name	Awarded Amount in (Rs.)
1	10 dated 07/10/2022	Repair of leakage in 700 mm dia Dallupura main in Kalyanpuri over drain under Bhagirathi WTP	M/s ISA Infra	69937-
2	11 dated 07/10/2022	Repair of leakage in 700 mm dia Dallupura main in Kalyanpuri over drain under Bhagirathi WTP	M/s J.K. Construction	87336-
3	16 dated 22/12/2022	Repair of leakage in 600 mm dia Mandawli main at Preet Vihar near Harbal Park at 02 NOs. location under Bhagirathi WTP	M/s ISA Infra	215176-
4	17 dated 22/12/2022	Repair of leakage in 600 mm dia Mandawli main at Preet Vihar near MCD Store under Bhagirathi WTP	M/s Vasant Kumar	193127-
5	28 dated 15/03/2023	Repair of leakage in 700 mm dia Dallupura main in East Vinod Nagar near CNG station under Bhagirathi WTP	M/s Vasant Kumar	94796-
6	29 dated 15/03/2023	Repair of leakage in 700 mm dia Dallupura main at Kondli near Murga Market under Bhagirathi WTP	M/s J.K. Construction	87129-
7.	03 dated 19/07/2023	Repair of leakage in 700 mm dia Dallupura main near Kondli bridge under Bhagirathi WTP	M/s ISA Infra	264934-
8.	04 dated 19/07/2023	Repair of leakage in 700 mm dia Dallupura main at Talab Chowk under Bhagirathi WTP	M/s ISA Infra	150191-
9.	19 dated 03/01/2024	Repair of leakage in 1200 mm dia Jal Vihar Main at Janta Colony near transformer under Bhagirathi WTP	M/s S.D. Enterprises	98182-

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

10	21 dated 03/01/2024	Repair of leakage in 1200 mm dia Jal Vihar Main at Kanti Nagar under Bhagirathi WTP	M/s Vasant Kumar	67281--

From the above data, it is observed that the similar nature of works were awarded during the same time interval to the same contractor in most of the cases. A single tender could have been invited and awarded as the work was of same nature and for the same period, so that more competitive rates could have been received as per provision laid down in CPWD Manual, but the works were splitted into small work orders violating codal provisions.

The Executive Engineer may take necessary steps in similar nature of works by clubbing the amount and single tender should be invited .

(14)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Audit Para – 04 **(Memo No.08 dated: 10/12/2024)**

Sub :- Excess Bonus/Ex-gratia Payment for Rs. 3864/- to officials of DJB.

As per Office Order No.08 Dated 10-11-2023 of Delhi Jal Board. Bonus was payable as under:-

"The payment will be equal to one-month salary as on 31-03-2023 subject to maximum of Rs.7000/-(Rupees Seven Thousand only). The term salary included basic pay, special pay, DA. The quantum of Non-PLB (Adhoc Bonus) will be worked out on the basis of average emoluments/calculations ceiling which is lower. To calculate Non-PLB (Adhoc Bonus) for one days, the average emoluments in a year will be divided by 30.4 (average number of days in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate taking the calculation ceiling of month emolument of Rs.7000/- (where actual emoluments exceeds out to Rs.7000x30/30.4=Rs.6907.89 (rounded off to Rs.6908/-)".

During the test check of records/information provided by Division for the period 2022-23 and 2023-24, it has been observed that Rs.7000/- as Bonus has been paid to eligible employee of Division instead of Rs.6908/- as illustrated above as prescribed limit. Hence, Total of Rs. 3864/- has been in excess of limit prescribed in the above said order, to employees as per **Annexure "A".**

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs. 3864/- from the officials as mentioned in the **Annexure "A"** after due verification of facts & figures under intimation to audit.

14A

EX-GRATIA BILL FOR THE PERIOD OF 2021-22 (FY 2022-23)

EE(E&M), BP, Delhi Jal Board, Gokul Puri, Delhi

S. No.	Emp. Code	Name of Employee	Desgn.	GP (pre revised scale) on 31.03.2021	Ex- gratia 2021-22 FY (2022-23)	Ex -gratia entitlement	Difference to be recovered (in Rs.)
1	20006583	Sh. Om pal	Fiel Assistant	2000	7000.00	6908.00	92.00
2	20006699	Sh. Vikram Singh	Fiel Assistant	2400	7000.00	6908.00	92.00
3	20007870	Sh. Kartar Singh	Fiel Assistant	2400	7000.00	6908.00	92.00
4	20002077	Sh. Jagpal Singh	Fiel Assistant	2400	7000.00	6908.00	92.00
5	20009134	Sh. Shoraj Sharma	Security Guard	2400	7000.00	6908.00	92.00
6	20002077	Smt. Kusuma Devi	Fiel Assistant	2400	7000.00	6908.00	92.00
7	20008590	Sh Ranveer Singh	Fiel Assistant	2400	7000.00	6908.00	92.00
8	20009136	Sh. Kaushal Kumar	Security Guard	2400	7000.00	6908.00	92.00
9	20009138	Sh. Sushil Kumar Tyagi	Security Guard	2400	7000.00	6908.00	92.00
10	20009915	Smt. Kaushlya Devi	Fiel Assistant	2000	7000.00	6908.00	92.00
11	20011090	Sh. Kali Charan	Elect. Ist Class	4200	7000.00	6908.00	92.00
12	20011502	Smt. Beena Sharma	ASO	4200	7000.00	6908.00	92.00
13	20011832	Smt. Sarla	Fiel Assistant	1900	7000.00	6908.00	92.00
14	20017651	Sh. Naresh Kumar	Fiel Assistant	1800	7000.00	6908.00	92.00
15	20017678	Smt. Brij Bala	PCAMR	1800	7000.00	6908.00	92.00
16	20018731	Smt. Vimla Devi	Mali/ Beldar	1800	7000.00	6908.00	92.00
17	20018996	Sh. Sumit Goswami	Jr. Assistant	1900	7000.00	6908.00	92.00
18	20019448	Sh. Manoj Kumar	Pharmacist	2800	7000.00	6908.00	92.00
19	20019477	Sh. Aakash Kumar	JE(E&M)	4600	7000.00	6908.00	92.00
20	40014886	Sh. Rakesh	Drain Sweeper	2000	7000.00	6908.00	92.00
21	40016204	Sh. Braham singh	Fiel Assistant	2000	7000.00	6908.00	92.00
				G.Total	147000.00	145068.00	1932.00

14B

EX-GRATIA FOR THE YEAR 2022-23 (FY 2023-24)

EE (E&M), BP, Delhi Jal Board, Gokul Puri, Delhi

S. No.	Emp. Code	Name of Employee	Desgn.	GP (pre revised scale) on 31.03.2022	Ex- gratia 2022-23	Ex -gratia entitlement	Difference to be recovered (in Rs.)
1	20006583	Sh. Om pal	Fiel Assistant	2000	7000.00	6908.00	92.00
2	20006699	Sh. Vikram Singh	Fiel Assistant	2400	7000.00	6908.00	92.00
3	20007870	Sh. Kartar Singh	Fiel Assistant	2400	7000.00	6908.00	92.00
4	20009134	Sh. Shoraj Sharma	Security Guard	2400	7000.00	6908.00	92.00
5	20009136	Sh. Kaushal Kumar	Security Guard	2400	7000.00	6908.00	92.00
6	20009138	Sh. Sushil Kumar Tyagi	Security Guard	2400	7000.00	6908.00	92.00
7	20009915	Smt. Kaushlya Devi	Fiel Assistant	2000	7000.00	6908.00	92.00
8	20011090	Sh. Kali Charan	Elect. Ist Class	4200	7000.00	6908.00	92.00
9	20011832	Smt. Sarla	Fiel Assistant	1900	7000.00	6908.00	92.00
10	20017651	Sh. Naresh Kumar	Fiel Assistant	1800	7000.00	6908.00	92.00
11	20017678	Smt. Brij Bala	PCAMR	1800	7000.00	6908.00	92.00
12	20018731	Smt. Vimla Devi	Mali/ Beldar	1800	7000.00	6908.00	92.00
13	20018996	Sh. Sumit Goswami	Sr. Assistant	1900	7000.00	6908.00	92.00
14	20019448	Sh. Manoj Kumar	Pharmacist	2800	7000.00	6908.00	92.00
15	20019477	Sh. Aakash Kumar	JE(E&M)	4600	7000.00	6908.00	92.00
16	20019738	Sh. Akash Chaudhary	PCAMR	1800	7000.00	6908.00	92.00
17	20019739	Sh. Aman Jain	Jr. Assistant	1900	7000.00	6908.00	92.00
18	20020066	Smt. Brajesh	Fiel Assistant	1800	7000.00	6908.00	92.00
19	20020276	Sh. Amit	Fiel Assistant	1800	7000.00	6908.00	92.00
20	40014886	Sh. Rakesh	Drain Sweeper	2000	7000.00	6908.00	92.00
21	40016204	Sh. Braham singh	Fiel Assistant	2000	7000.00	6908.00	92.00
				G.Total	147000.00	145068.00	1932.00

(13)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Audit Para – 05 **(Memo No. 09 dated: 10/12/2024)**

Subject:- **Status of closing balances in different bank accounts.**

As per information provided by the Division for the audit period, it has been observed that the following bank accounts were operative in 2022-23 but the same were inoperative/closed w.e.f. 01/04/2023.

S.No.	Name of the Bank	Account Number	Closing balance as on 31/03/2023	Status
1.	Union Bank of India (previously Corporation Bank) Karol Bagh, New Delhi	510101006106101	52,260.77	Non-Operative/ Closed
2.	Union Bank of India (previously Corporation Bank) Jhandewalan, Delhi	510101006070123	1,94,878.80	Non-Operative/ Closed
3	Canara Bank (previously Syndicate Bank), Rani Jhansi Road, Delhi	90231010000675	58,86,091.70	Non-Operative/ Closed
		TOTAL	**61,33,231.27**	

It has been revealed that there were Closing Balances amounting to Rs. 61,33,231.27- lying in the above Bank accounts and these accounts are inoperative/closed, at present.

The amount of Rs. 61,33,231.27- may be deposited in the Govt./ Revenue Account of Delhi Jal Board under intimation to audit.

12

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Audit Para – 06 **(Memo No. 10 dated: 10/12/2024)**

Subject:- Reconciliation of balances in the bank accounts for the financial year 2022-23 and 2023-24

(A) Financial year 2022-23

During the scrutiny of Trial Balance provided by the division, it has been observed that the following bank accounts exists in the books of accounts of the division, details of which are as under:-

S.No.	Cash and Bank in transit Balance		
		Debit (in Rs.)	Credit (in Rs.)
1	Allahabad Bank EMD A/c 50448339804	11,500.00	
2	Corporation Bank – 151	1,94,878.80	
3	Corporation Bank 4115	2,57,20,182.00	
4	Corporation Bank 4116		84,41,33,803.00
5	Corporation Bank A/c 00558	52,260.77	
6	SBI A/c No. 41419743276	9,19,104.00	
7	Syndicate Bank Acc. No. 69 (now Canara Bank)	58,86,091.70	
8	Syndicate Bank Acc. No. 12261 (now Canara Bank)	13,39,100.00	
	TOTAL	**3,41,23,117.27**	**84,41,33,803.00**

It was requested to provide the following information/clarification vide audit memo no. 10 dt. 10.12.2024, the division has not been provided the information except the bank statement and reconciliation statement in r/o of bank account at S. No. 2,5 & 7 :

1. Purpose of maintaining each bank account
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for credit balance of Rs. 84,41,33,803.00 – and for debit balance of Rs. 3,41,23,117.27- in r/o above ledgers and details thereof
5. Confirmation and details of closed accounts either, at unit level or at HQ level and status of funds transferred to DJB (HQ) bank account and related concerned bank account.

(B) Financial year 2023-24

During the scrutiny of Trial Balance provided by the division, it has been observed that the following bank accounts exists in the books of accounts of the division, details of which are as under:-

S.No.	Cash and Bank in transit Balance			
		Opening Balance	Debit (in Rs.)	Credit (in Rs.)
1	SBI account NO. 3276	0.00 (Cr)		99,084.00
2.	Allahabad Bank (EMD Account) 50448339804	0.00 (Cr)	1,81,500.00	
3.	Non-schedule Bank IU-HO-4115	0.00 (Cr)		4,38,31,090.00

(11)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

It has been observed that all the ledgers mentioned above are having Zero balances. Further, Closing balance of Bank for financial year 2022-3 has not been carried forwarded in the FY 2023-24.

It was requested to provide the following information/clarification vide audit memo no. 10 dt. 10.12.2024, the division has not been provided the information --

1. Purpose of maintaining each bank account
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for not carrying forwarded of closing balance from the financial year 2022-23 to the FY 2023-24.
5. Confirmation and details of closed accounts either, at unit level or at HQ level and status of funds transferred to DJB (HQ) bank account and related concerned bank account.

The H.O.O./ DDO of the division may look into the matter and take necessary action for reconciliation of bank balances with the Headquarter, Delhi Jal Board under intimation to audit.

(10)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Audit Para – 07 **(Memo No.14 dated: 16/12/2024)**

Subject:- Non-Utilization of funds to the tune of Rs. 654.44 lakhs.

As per provisions of contained Under Section 4 & 49 of the CPWD manual, every department while finalizing annual action plan should keep in mind that the budget provisions should be scrupulously prepared and there should not be over allocation leading to unnecessary large savings. Similarly, the funds allocated should be utilized fully under the budget heads for providing the facilities/services included in the annual action plan. The target fixed for execution of work in financial year should be fully achieved.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

Further, Surrender of savings stipulates that Departments shall surrender to Finance Ministry/deptt., by the dates prescribed by that Ministry/deptt. before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds i.e. from 18% to 100% have been found remained unutilized as per details given below:-

Sr. No.	Head of Account	Budget Allocated(in Lakh)	Expenditure (in Lakh)	Savings (in lakhs)	% of Saving
	2022-2023 (A)				
1.	Improvement of existing water works	194.67	78.73	115.94	60.00%
2.	Cost of Raw Water	834.66	687.32	147.34	18.00%
3.	LTA	4.58	1.87	2.71	59.00%
4.	Oil & Soap	0.56	0	0.56	100.00%
5.	RMO-Water Bulk	1818.00	1492.39	325.61	18.00%
	Total (A)	**2852.47**	**2260.31**	**592.16**	
	2023-2024 (B)				
1.	Improvement of existing water works	110.00	52.89	57.11	52.00%
2.	I.T.Infrastructure & Digital mapping	1.00	0.00	1.00	100.00%
2.	LTA	3.30	0.01	3.29	99.70%
3.	Oil & Soap	0.53	0	0.53	100.00%
4.	Maintenance of various plants	0.35	0	0.35	100.00%
	Total (B)	**115.18**	**52.90**	**62.28**	
	GRAND TOTAL (A) + (B)	**2967.65**	**2313.21**	**654.44**	

The division also did not realize that they will not in a position to extract the funds available with them during the financial year 2022-23 & 2023-24. Had they anticipated the same the fund could have been surrendered will in time so that the same could have been utilized by some other division/project of DJB on the GNCTD.

HOO may take timely action as per GFR and instructions issued in this regard.

(9)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Audit Para – 08 **(Memo No.16 dated: 17/12/2024)**

Subject:- Payment of final bills not made within time limit prescribed in CPWD manual.

As per Clause 9 of GCC of CPWD manual provides that final measurement should be recorded within the one month of completion of the work. Final payments for works shall be made:-

(i) If the tendered value of the work is up to Rs. 1 Crore - 02 months
(ii) If the tendered value of the work is more than Rs. 1 Crore and up to 10 crores - 03 months
(iii) If the tendered value of the work exceeds Rs.10 Crore - 06 months

Test check of the progress reports of the works/information provided by the division revealed that final payments of some of the works have not been made till date after the lapse of considerable period. Some of the cases are given below:-

S. NO.	Name of work	Name of Agency	Stipulated date of start	Stipulated date of completion	Actual date of completion	Amount of bill pending
1	Tracing /repair of leakage in 700 mm dia Dallupura main at Kondli near canara bank under Bhagirathi Water Treatment Plant	M/s J.K. Construction	09.02.2023	11.02.2023	11.02.2023	871773-
2	Repair of leakage in 1200 mm dia G.K. main at Yamuna Vihar service road near roopali nursing home under Bhagirathi plant.	M/s ISA infra	15.04.2023	16.04.2023	15.04.2023	309895-
3	Repair of leakage in 700 mm dia Dallupura main at Mandawali near Talab Chowk under Bhagirathi Water Treatment Plant	M/s Vasant Kumar	04.10.2023	05.10.2023	05.10.2023	436528-
4	Lifting of sand,sludge from the river Tamuna at the intake of Sangam raw water pump house under Bhagirathi WTP	M/s Aryan builders	23.10.2023	06.11.2023	06.11.2023	448824-
5	Improvement of water supply by plugging of leakage in 600 mm dia mandawali UGR-1 at preet vihar in Radha Govind Park and 1200 mm dia G.K. nain inside plant near civil store under Bhagirathi plant.	M/s Harsh Vardhan & Associates	22.12.2023	22.12.2023	22.12.2023	330079-
6	Improvement of water supply by plugging of leakage in 700 mm dia Dallupura main at khichripur main road near yadav dhaba under Bhagirathi plant	M/s Harsh Vardhan & Associates	22.11.2023	23.11.2023	23.11.2023	355821-

(9)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

7.	Improvement of water supply by plugging of leakage in 700 mm dia Dallupura main at Mandawali near Prabhu associates and 1200 mm dia Jal vihar main at maujpur near vachan steel under Bhagirathi plant.	M/s Phoenix Construction Co.	04.12.2023	06.12.2023	06.12.2023	337583-
8.	Removal of sand, silt& floating debris from Yamuna at intake of Sangam raw water pump house under Bhagirathi plant.	M/s Kanha Associates	19.10.2022	03.08.2023	03.08.2023	547159-

The Competent authority/HOO may take the proper care of CPWD manual that final payments of the works should be made within the prescribed time limit after completion of the work.

(7)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Audit Para – 09 **(Memo No.17 dated: 17/12/2024)**

Subject: Non-disposal of unserviceable items.

Rule 217(i) of GFR 2017 states that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.

(ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable.

(iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized. A report of stores for disposal shall be prepared in Form GFR-10.

(i) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Govt. servant, responsibility for the same should be fixed.

Test check of the records/information provided by the division, it was observed that the following unserviceable items are lying since long period in the division resulting in rusting/decrease in disposal cost day by day. In addition to this, it occupies space and also creates unhygienic condition at workplace which may causes heal issues. The details of unserviceable/obsolete items are as under: -

S.No.	Name of the Item	Quantity	Weight in Kg (approx.)	Year of Purchase	Amount (in Rs.)
1	Hydraulic Crane	01 No.	8150 kg.	03/08/1999	Not provided
2	Mild Steel Scrap	---	1850 kg.	Not provided	Not provided

Executive Engineer may take an early action to dispose off the unserviceable/obsolete items and deposit the amount in Govt. Account under intimation to Audit.

(6)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Audit Para – 10 **(Memo No.05 dated: 09/12/2024)**

Sub Non- Maintenance of Cash Book.

Rule 13 of Receipt & Payment rules provides that all the govt. Officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

(i) *Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R.3.*

(ii) *All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check*

However, during Scrutiny of record, it reveals that Cash Book has not been maintained by the Division during the audit period. All the cash transactions are being made through Imprest for contingent or day to day expenditure i.e. Computer Consumables, Printing and Stationery, Conveyance, Other Expenses etc. or day to day expenditure , the Cash Book should be maintained for all the payments made through imprest account also.

Non-maintenance of cash book is a lapse on the part of DDO/HOO of the Division. Necessary steps to maintain a cash book in accordance with Rule- 13 of Receipt & payment Rules should be taken.

(5)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Audit Para – 11 **(Memo No.06 dated: 09/12/2024)**

Subject: Purchases made outside GeM.

As per Rule 149 of GFR 2017 and subsequent directions by Finance Department, GNCTD vide OM no. F.20.08.2017/866-873 dated 24/06/2017 read with OM dated 24/08/2017, the procurement of Goods and Services by Ministries or Department will be mandatory for goods or services available on GeM.

During test check of records/Vouchers provided by the Division, it has been observed that the purchases are being made outside GeM without any justification/Non-availability certificate on GeM available in records produced to Audit which is violation of govt. guidelines. Some instances are as follows:

S.No.	Invoice No. with date	Amount (in Rs.)	Items	Name of Agency
1.	1569 dated 10/10/2022	800/-	Stationery items	M/s Gupta Books & Stationers
2.	1615 dated 14/12/2022	995/-	Stationery items	M/s Gupta Books & Stationers
3.	1783 dated 15/03/2023	1075/-	stationery/ General items	M/s Gupta Books & Stationers
4.	1475 dated 02/04/2022	2700/-	general items	M/s Jain Electronics
5.	1573 dated 13/12/2023	3027/-	stationery/ General items	M/s Shree Balaji Stationery
6.	2230 dated 17/05/2023	1240/-	stationery/ General items	M/s Verma Book Depot
7.	2295 dated 25/10/2023	1290/-	stationery/ General items	M/s Verma Book Depot
8.	1782 dated 15/03/2023	2135/-	stationery/ General items	M/s Gupta Books & Stationers
9.	148 dated 24/11/2023	1148/-	Stationery items	M/s Maa Durga Book Depot
10.	LK01-290 dated 18/04/2023	1590/-	General Item	M/s Imperial Traders
11.	1683 dated 19/03/2023	1164/-	stationery/ General items	M/s Bharat Pustak Bhandar

The division should follow the existing rules/guidelines/GFR and above expenditures not made through GeM may be regularized from the Competent Authority. Other similar cases may also be reviewed.

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

Audit Para – 12 **(Memo No.18 dated: 17/12/2024)**

Subject:- **Non-production/non-maintenance of records/information.**

The following records/information for the audit period have not been provided to Audit:-

1. Reconciliation statement of all bank accounts shown in Trial Balance for the audit period as demanded vide Memo. No. 10 dated 10/12/2024 except Corporation Bank 151, Corporation Bank A/c No 00558 and Syndicate Bank A/c No. 69.

2. Bank Statements of all bank accounts shown in the Trial Balance for the audit period as demanded vide Memo. No. 10 dated 10/12/2024 except Corporation Bank 151, Corporation Bank A/c No 00558 and Syndicate Bank A/c No. 69.

The above records may please be shown to next Audit.

(3)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

TEST AUDIT NOTES

(PART-III)

TAN – 01 **(Memo No.02 dated: 09/12/2024)**

Subject :- Shortcomings in maintenance of Pay Bill Register/ECR.

During the test check of the PBR/ECR maintained by the Division for the Audit period 2022-2024, following shortcomings have been noticed: -

1. Page counting certificate is not mentioned on the first page of the register.
2. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year but not done in PBR/ECR.
3. Each and every entry made in the PBR/ECR should be signed/attested by the DDO but no entry is found signed/attested.
4. Cutting/overwritings are found at many pages but not attested by the DDO in PBR/ECR.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.

(2)

Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

TAN – 02 **(Memo No.03 dated: 09/12/2024)**

Subject:- Shortcomings in maintenance of Service Books.

During the test check of Service Books maintained by the Division, the following shortcomings have been observed:

(1) **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in any of the case.

(3) Photograph not pasted

Photographs of Sh. Manoj Kumar, Pharmacist, Sh. Naresh Kumar, Beldar, Smt. Sarla, Beldar not pasted at the first page of Service Book which should be duly attested by the HOO.

(4) Aadhar numbers not mentioned

Aadhar numbers in respect of most of the service books are not mentioned at the first page of services book e.g. Smt. Sarla, Beldar, Sh. Kartar Singh, Beldar, Sh. Rakesh, Drain sweeper etc.

(5) Leave Accounts of Sh. Shoraj Sharma, S. Guard, Sh. Kali Charan, Elect., Sh. Kaushal Kumar, S. Guard are not prepared in the prescribed proforma as normal ruled register papers are attached for leave account and Entries for leave credited and leave taken are not done in the required columns of leave account of Sh.Manoj Kumar, Pharmacist, Sh. Naresh Kumar, Beldar etc.

(6) Service Verification entries have not been done in most of the Service Books.

(7) Pr. Mark of identification and Height are not mentioned at the first page of service book of Sh. Kartar Singh, Beldar.

(8) GPF/CPF number of most of the employees at the first page of the service books are not mentioned.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.

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Executive Engineer (E&M) BP,
Delhi Jal Board, Gokul Puri,
Delhi.

TAN – 03 **(Memo No.12 dated: 16/12/2024)**

Sub. :-Shortcomings in Stock Registers.

During the test check of Stock Register maintained by Division, the following shortcomings have been noticed:-

1. Only one Stock register is maintained for both Consumable and Non-consumable items in a simple ruled register. All the items have been shown in register.
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of stock register, it has been observed that physical verification for the audit period were not undertaken in the register.
3. Page Counting certificate is not recorded at the first page of Stock register.
4. Cutting/overwritings are found at many pages but not attested by the DDO/Incharge in stock register.
5. Amounts of the items purchased are not mentioned in the stock register.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.

18/12/24
Inspecting Audit Officer