Appendix-1

(Refer paragraph 1.11)

List of selected districts, blocks and villages for test-check

S. No.	Name of selected Districts	Name of selected Block	Name of selected Village
1	Alwar	Laxmangarh	Jawali
			Ratawali
		Rajgarh	Ratanpura
			Prempura
2	Baran	Baran	Batawada
			Seemli
		Mangrol	Mau
			Baldeopura
3	Hanumangarh	Hanumangarh	13 Hmh (Rural)
			20 Llw
		Rawatsar	Malkasar
			1 Cld
4	Jaisalmer	Jaisalmer	Sagra
			Bhojka
		Sam	Joga
			Alam Ka Gaon
5	Jodhpur-Rural	Luni	Khara Bera Purohitan
			Khejarli Khurd
		Mandore	Jatiyawas
			Jaleli Champawatan

S. No.	Name of selected Districts	Name of selected Block	Name of selected Village
6	Pali	Pali	Nimbara
			Hathlai
		Sojat	Dhakri
			Dornari
7	Sirohi	Sirohi	Bhutgaon
			Jamotara
		Abu Road	Pandoori
			Derna
Total	**7**	**14**	**28**

Appendix-2

(Refer paragraph 4.8)

Details of certification of villages without fulfilling essential conditions

S. No.	Name of the village	Shortcomings in certification of village as HGJ
1	Mau	As per VAP, 485 FHTCs were to be provided but HGJ certified with 280 FHTCs only. Water supply was less than 40 LPCD in all households while in two habitations it was very less in quantity.
2	Dornari	As per VAP, 362 FHTCs were to be provided but HGJ certified with only 240 FHTCs. Scheme was not completed and not handed over to VWSC.
3	Alam Ka Gaon (Jaisalmer)	Required Community Contribution was not collected. The scheme was not closed financially and handed over to VWSC.
4	Khara Bere Purohiton	The community contribution was not collected and the scheme was not handed over.
5	Jamotra	OHSR and CWR, though constructed but not connected to pipeline. Electric connection was also not arranged for the scheme and one *Anganwadi* was not provided FHTC.
6	Jawli	OHSR and CWR, though constructed but not connected to source. Electric connection was also not arranged for the tube wells and pump house. The scheme was not handed over to VWSC. FHTCs to public institutions were not provided in the village.
7	Ratawali	As per VAP, 94 FHTCs were to be provided but only 58 FHTCs were provided. Road restoration work of the scheme was incomplete. The scheme was not handed over to VWSC.
8	Prempura	FHTCs in public institutions were not provided. Scheme was running on only one tube well instead of two tube wells designed as per 55 LPCD. Community contribution was also not deposited in the account of VWSC, though it was collected.
9	13 HMH	As per VAP, 178 FHTCs were to be provided but only 35 FHTCs were provided. The scheme was incomplete as OHSR, raw water reservoir and boundary wall were not constructed. Community contribution was also not collected. The scheme was not handed over to VWSC.
10	Malkasar	As per VAP, 1655 FHTCs were to be provided but only 1423 FHTCs were provided. Community contribution was also not fully deposited in the bank account of VWSC, though it was collected from community.
11	Dhakari	As per VAP, 669 FHTCs were to be provided but HGJ certified with 655 FHTCs. All surveyed beneficiaries, i.e. 20, intimated no benefit through this scheme. Community contribution was not collected. The scheme was not handed over to VWSC.

Appendix-3

(Refer paragraph 5.7.1)

Statement showing inadmissible expenditure on salary of staff from the Support funds of JJM

S. No.	Particulars	Date of disbursement	Amount (in ₹)
	Year 2019-20		
	Expenses on Pay and Allowances on regular staff as per expenditure details provided to audit for the year 2019-20		57,80,905
	Total		**57,80,905**
	Year 2020-21		
1	Payment of 50 *per cent* salary for March 2020	01/05/2020	1,91,537
2	Salary April 2020	01/05/2020	3,76,311
3	Salary to Director, WSSO for April 2020	01/05/2020	1,47,965
4	Salary May 2020	01/06/2020	5,24,276
5	DA Arrear	18/06/2020	1,21,391
6	Salary June 2020	01/07/2020	5,24,276
7	Salary July 2020	04/08/2020	5,35,381
8	Payment for leave surrender	20/08/2020	1,66,024
9	Salary August 2020	07/09/2020	5,17,948
10	Payment for leave surrender	08/09/2020	64,643
11	Salary September 2020	13/10/2020	5,53,537
12	Payment to Sh. Amitabh Sharma, ACE due to pay fixation	13/10/2020	93,323
13	Salary October 2020 to ACE	03/11/2020	1,64,723
14	Salary October 2020	03/11/2020	3,88,814
15	Salary November 2020	01/12/2020	2,51,820
16	Salary November 2020	02/12/2020	3,00,319
17	Payment of Arrear of pay fixation and Grade Improvement	08/12/2020	74,545
18	Salary December 2020	01/01/2021	5,52,139
19	Salary January 2021	01/01/2021	5,52,139

S. No.	Particulars	Date of disbursement	Amount (in ₹)
20	Salary February 2021	02/01/2021	5,52,139
21	Payment of Deferred Salary	18/03/2021	1,84,774
	Total		**68,38,024**
	Year 2021-22		
1	Salary March 2021	05/04/2021	5,52,139
2	Salary April 2021	04/05/2021	3,99,785
3	Salary April 2021-Sh. Harikishan Agrawal, XEN	07/05/2021	1,32,041
4	Payment for leave surrender	12/05/2021	99,451
5	Salary May 2021	01/06/2021	6,12,958
6	Payment for leave surrender	01/06/2021	74,178
7	Payment for leave surrender	17/06/2021	66,573
8	Salary June 2021	02/07/2021	6,12,958
9	Salary July 2021	02/08/2021	6,92,062
10	Payment to Anurag Sharma, AEN for the year 2021-22	13/08/2021	39,232
11	Salary August 2021	01/09/2021	9,77,236
12	Salary September 2021	01/10/2021	9,07,682
13	Salary October 2021	01/11/2021	9,02,410
14	Salary to ACE (01-05-2021 to 21-07-2021)	08/11/2021	4,54,374
15	Salary November 2021	01/12/2021	8,31,181
16	Payment for leave surrender and reimbursement	16/12/2021	74,539
17	Payment to Sh. Amitabh Sharma, ACE for pay difference	27/12/2021	38,182
18	Salary December 2021	03/01/2022	8,31,181
19	Salary January 2022	01/02/2022	8,31,181
20	DA Arrear	02/02/2022	55,437
21	Salary February 2022	02/03/2022	8,31,181
22	Payment of surrender leave to Sh. Hukum Chand Verma, ACE	29/03/2022	96,285
	Total		**1,01,12,246**

S. No.	Particulars	Date of disbursement	Amount (in ₹)
	Year 2022-23		
1	Salary March 2022	04/04/2022	8,23,151
2	Salary April 2022	02/05/2022	8,41,596
3	Payment of DA Arrear	24/05/2022	50,085
4	Payment for leave surrender	25/05/2022	1,57,048
5	Salary May 2022	01/06/2022	8,39,846
6	Salary June 2022	01/07/2022	6,58,988
	Total		**33,70,714**
	Grand Total		**2,61,01,889**

Appendix-4

(Refer paragraph 5.8)

Statement showing excess payment on account of Price Variation

Quarter	Component	Value of work to be allowed for PV (actual work) (in ₹)	Factor of Compo-nent	Average index for the quarter	Average index for base quarter/ month	Amount of PV payable (in ₹)	Amount of PV paid (in ₹)	Amount of excess PV paid (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=0.75*(3)*(4)*{(5)-(6)}/(6)	(8)	(9) =(8-7)
April to June 2022	Labour	3,43,37,682	0.300	127	122.13	3,08,078	25,98,311	22,90,233
	Material	3,43,37,682	0.040	154.23	146	58,068	3,97,146	3,39,078
	HSD	3,43,37,682	0.500	193.73	141.20	47,90,435	2,99,27,227	2,51,36,792
	Cement	3,43,37,682	0.040	135.53	127.43	65,480	4,41,124	3,75,644
	Steel (Pig Iron, 90%)	3,43,37,682	0.108	175.13	158.7	2,87,950	19,00,006	16,12,056
	Steel (Mild Steel Long Products 10%)	3,43,37,682	0.012	155.8	146.87	18,790		-18,790
July to September 2022	Labour	4,54,48,656	0.300	128.9	122.13	5,66,852	11,73,136	6,06,284
	Material	4,54,48,656	0.040	153.03	146	65,652	1,35,870	70,218
	HSD	4,54,48,656	0.500	200.23	141.20	71,25,091	1,21,81,571	50,56,480
	Cement	4,54,48,656	0.040	134.07	127.43	71,046	1,47,034	75,988
	Steel (Pig Iron, 90%)	4,54,48,656	0.108	169.5	158.7	2,50,526	5,32,036	2,81,510
	Steel (Mild Steel Long Products 10%)	4,54,48,656	0.012	148.7	146.87	5,097		-5,097
October to December 2022	Labour	7,99,21,157	0.300	129.77	122.13	11,24,904	41,99,936	30,75,032
	Material	7,99,21,157	0.040	151.97	146	98,040	3,66,043	2,68,003
	HSD	7,99,21,157	0.500	191.1	141.20	10,591,534	3,17,80,613	2,11,89,079
	Cement	7,99,21,157	0.040	134.37	127.43	1,30,578	4,87,526	3,56,948

Quarter	Component	Value of work to be allowed for PV (actual work) (in ₹)	Factor of Compo-nent	Average index for the quarter	Average index for base quarter/ month	Amount of PV payable (in ₹)	Amount of PV paid (in ₹)	Amount of excess PV paid (in ₹)
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)=0.75*(3)*(4)*{(5)-(6)}/(6)**	**(8)**	**(9) =(8-7)**
	Steel (Pig Iron, 90%)	7,99,21,157	0.108	159.8	158.7	44,871	155145	1,10,274
	Steel (Mild Steel Long Products 10%)	7,99,21,157	0.012	146.1	146.87	-3,771		3,771
January to March 2023	Labour	21,02,47,421	0.300	130.6	122.13	32,80,758	1973829	-13,06,929
	Material	21,02,47,421	0.040	150.87	146	2,10,391	126579	-83,812
	HSD	21,02,47,421	0.500	180.57	141.20	2,19,83,289	10116114	-1,18,67,175
	Cement	21,02,47,421	0.040	136.63	127.43	4,55,374	273970	-1,81,404
	Steel (Pig Iron, 90%)	21,02,47,421	0.108	159.23	158.7	56,874	43363	-13,511
	Steel (Mild Steel Long Products 10%)	21,02,47,421	0.012	148.1	146.87	15,847		-15,847
April to June 2023	Labour	21,55,98,372	0.300	132.73	122.13	42,10,285	0	-42,10,285
	Material	21,55,98,372	0.040	149.8	146	1,68,344	0	-1,68,344
	HSD	21,55,98,372	0.500	170.07	141.20	1,65,30,608	0	-1,65,30,608
	Cement	21,55,98,372	0.040	135.23	127.43	3,95,904	0	-3,95,904
	Steel (Pig Iron, 90%)	21,55,98,372	0.108	157.13	158.7	-1,72,764	0	1,72,764
	Steel (Mild Steel Long Products 10%)	21,55,98,372	0.012	143.93	146.87	-38,798		38,798
July to September 2023	Labour	7,04,60,192	0.300	133.07	122.13	14,20,108	0	-14,20,108
	Material	7,04,60,192	0.040	152.13	146	88,751	0	-88,751
	HSD	7,04,60,192	0.500	172.17	141.20	57,95,376	0	-57,95,376
	Cement	7,04,60,192	0.040	135.57	127.43	1,35,026	0	-1,35,026
	Steel (Pig Iron, 90%)	7,04,60,192	0.108	155.47	158.7	-1,16,159	0	1,16,159
	Steel (Mild Steel Long Products 10%)	7,04,60,192	0.012	141.37	146.87	-23,762		23,762

Quarter	Component	Value of work to be allowed for PV (actual work) (in ₹)	Factor of Compo-nent	Average index for the quarter	Average index for base quarter/ month	Amount of PV payable (in ₹)	Amount of PV paid (in ₹)	Amount of excess PV paid (in ₹)
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)=0.75*(3)*(4)*{(5)-(6)}/(6)**	**(8)**	**(9) =(8-7)**
October to December 2023	Labour	14,09,06,554	0.300	131.3	122.13	23,80,459	0	-23,80,459
	Material	14,09,06,554	0.040	152.47	146	1,87,329	0	-1,87,329
	HSD	14,09,06,554	0.500	173.8	141.20	1,21,99,594	0	-1,21,99,594
	Cement	14,09,06,554	0.040	135.97	127.43	2,83,295	0	-2,83,295
	Steel (Pig Iron, 90%)	14,09,06,554	0.108	152.17	158.7	-4,69,626	0	4,69,626
	Steel (Mild Steel Long Products 10%)	14,09,06,554	0.012	141.47	146.87	-46,655		46,655
Total						**9,45,29,069**	**9,89,56,579**	**44,27,510**

Appendix-5

(Refer paragraph 7.2.2)

Statement showing non-levy of Liquidated Damages for not maintaining the *pro rata* progress of the work under clause 2 of contract agreement in selected JJM Schemes.

(₹ in lakh)

S. No.	Name of the Scheme	Work Order Number/Date	Work Order amount (After deduction of Tender Premium)	Stipulated date of completion	Value of work done up to stipulated date of completion	Value of remaining work on stipulated date of completion	Liquidated Damages under clause 2 (10 *per cent* of remaining work)
1	Jawli	5587-92/09.12.2022	189.11	18.09.2023	119.94	69.17	6.92
2	Ratawali	4357-60/24.12.2021	28.29	03.07.2022	8.08	20.21	2.02
3	Ratanpura	1132-35/14.06.2021	25.02	23.09.2021	5.89	19.13	1.91
4	Prempura	3889-92/27.01.2022	68.02	05.11.2022	8.85	59.17	5.92
5	Baldeo Pura & Batawada	9604-19/09.11.2021	2,670.38	18.11.2022	1,322.99	225.78	22.58
6	Mau	8152-66/06.10.2021	2,279.08	15.10.2022	585.67	1,693.41	169.34
7	13HMH	18173-78/10.01.2022	1,121.05	19.01.2023	0	1,121.05	112.1
8	20 LLW	1668-73/09.07.2021	44.57	18.11.2021	14.46	30.11	3.01
9	Bhojka & Sagra	17705/16.03.2022	20,757.8	24.12.2023	7,969.2	12,788.6	1,278.86
10	Dornari	10476/03.02.2022	1,229.37	11.02.2023	789.7	439.67	43.97
11	Hathlai	1681/30.07.2021	100.41	08.05.2022	86.14	14.27	1.43
12	Nimbara	10337/01.02.2022	468.15	10.11.2022	417.35	50.8	5.08
13	Bhutgaon	5885-94/26.08.2022	238.64	03.06.2023	209.93	28.71	2.87
14	Panduri	2553/05.07.2021	82.24	14.04.2022	16.5	65.74	6.57
15	Derna	8924/30.11.2021	120.65	09.09.2022	49.2	71.45	7.15
16	Alam ka Gaon	15089/28.03.2022	948.97	05.04.2023	914.91	34.06	3.41
17	Dhakri	13101-110/03.02.2023	306.73	11.11.2023	273.19	33.54	3.35
18	Jamotra	5875-5884/26.08.2022	216.44	04.06.2023	166.58	49.9	4.99
Total						**16,814.77**	**1,681.48**

Appendix-6

(Refer paragraph 7.2.3)

Statement showing payment of running bills made to contractors without pre-inspection of Third-Party Inspection Agencies (TPIAs)

(₹ in lakh)

S. No.	Name of the Scheme	No. of running bills submitted by the contractor (as of December 2024)	Total expenditure incurred on the scheme	No. of running bills paid to contractors without pre-inspection of TPIA	Total payment made to contractor without pre-inspection of TPIA
1	Jawli	3	138.17	3	119.94
2	Ratawali	2	15.28	2	13.02
3	Ratanpura	4	24.47	4	21.46
4	Prempura	4	68.72	4	66.45
5	Baldeo Pura & Batawada	16	2,707.09	16	2,644.34
6	Mau	4	988.54	2	437.68
7	Seemli	5	381.81	5	321.23
8	13HMH	3	23.88	3	12.71
9	20 LLW	2	23.02	2	23.02
10	1CLD	10	95.47	10	95.47
11	Malkasar	13	686.59	13	686.59
12	Bhojka & Sagra	21	9,844.78	11	4,261.62
13	Alam ka Gaon	9	914.91	9	914.91
14	Joga	3	196.02	3	196.02
15	Khara Bera Purohiton	4	94.89	4	94.89
16	Khejarli Khurd	4	33.38	4	33.38
17	Jaleli Champawatan	2	75.76	2	75.76
18	Jatiyawas	4	99.11	4	99.11
19	Dhakri	7	274.85	7	273.19
20	Dornari	7	947.41	7	910
21	Hathlai	2	86.14	2	86.14
22	Nimbara	5	417.35	5	417.35
23	Bhutgaon	7	209.92	5	149.62
24	Jamotra	6	166.58	4	98.52

(₹ in lakh)

S. No.	Name of the Scheme	No. of running bills submitted by the contractor (as of December 2024)	Total expenditure incurred on the scheme	No. of running bills paid to contractors without pre-inspection of TPIA	Total payment made to contractor without pre-inspection of TPIA
25	Panduri	3	77.1	3	77.1
26	Derna	6	101.45	6	101.45
	Total	**156**	**18,692.69**	**140**	**12,230.97**

Appendix-7

(Refer paragraph 7.2.6.1)

Statement showing the difference between the value of work done by the contractor as per the MB and the invoices actually submitted

Particulars	Page No. of MB-627	Total length of pipes as per MB (in Meter)	Material invoice No. and Date (submitted by the contractor)	Length of pipe as per the submitted invoices (in Metre)	Total length of pipes as per the submitted invoices (in Metre)	Length for which invoices were not provided to the audit (in Metre)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(3)-(6)
HDPE Coil 75mm PE80 PN6	28	19,260	249 dated 17.10.2022, 220 dated 25.09.2022 and 228 dated 02.10.2022	3533, 3400, 3400	10,333	8,927
HDPE Coil 90mm PE80 PN6	29	64,000	236, 237 dated 22.10.2022, 248 dated 17.10.2022, 203 dated 17.09.2022, 205 dated 18.09.2022, 206, 207 dated 19.09.2022, 215 dated 23.09.2022, 218, 219 dated 25.09.2022, 225 dated 29.09.2022, 226 dated 30.09.2022	2175, 2200, 2145, 2420, 2420, 2159, 2200, 2190, 2200, 2200, 2174, 2200	26,683	37,317
HDPE Coil 110mm PE80 PN6	29	8,598	211, 212 dated 21.09.2022, 213, 214 dated 23.09.2022, 229 dated 02.10.2022 and 231 dated 03.10.2022	1250, 1250, 1290, 1430, 1450, 1450	8,120	478
HDPE Coil 125mm PE80 PN6	29	2,610	No Bills provided	-	-	2,610
HDPE Coil 140mm PE80 PN6	29	3,054	No Bills provided	-	-	3,054
HDPE Coil 160mm PE80 PN6	30	5,388	No Bills provided	-	-	5,388
HDPE Coil 180mm PE80 PN6	30	540	No Bills provided	-	-	540
DI K-7 100mm	27	1,200	258 dated 18.10.2022	1100	1,100	100
DI K-7 150mm	28	6,217	245, 246, 247 dated 17.10.2022 and 248, 255, 257 dated 18.10.2022	990 Meters in every bill	5,940	277

Particulars	Page No. of MB-627	Total length of pipes as per MB (in Meter)	Material invoice No. and Date (submitted by the contractor)	Length of pipe as per the submitted invoices (in Metre)	Total length of pipes as per the submitted invoices (in Metre)	Length for which invoices were not provided to the audit (in Metre)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(3)-(6)
DI K-9 100mm	26	90	No Bills Provided	-	-	90
DI K-9 150mm	27	125	No Bills Provided	-	-	125
DI K-9 200mm	27	138	No Bills Provided	-	-	138
Total		**1,11,220**			**52,176**	**59,044**

Appendix-8

(Refer paragraph 7.2.6.1)

Details of 12 invoices, which show suspicious payments to contractors

S. No.	Particulars	Details of invoices submitted by contractor					Payment made to the contractor based on the submitted invoice		Details as per GST e-invoices verification portal		
		Invoice No.	Date of invoice	Quantity of pipes	Invoice amount (in ₹)	Name of Firm	Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)	Invoice No.	Invoice Date	Invoice Amount (in ₹)
1	DI Pipe K-7 150mm	255	18/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
2	DI Pipe K-7 150mm	248	18/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
3	DI Pipe K-7 150mm	257	18/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
4	DI Pipe K-7 150mm	246	17/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
5	DI Pipe K-7 150mm	247	17/10/2022	990	15,93900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
6	DI Pipe K-7 150mm	245	17/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
7	DI Pipe K-7 100mm	258	18/10/2022	1100	12,43,004	Lucy Enterprises	1145	12,59,500	193	1/9/2022	12,48,000
8	HDPE Coil 90mm PE80 PN6	203/09/ 2022-23	17/9/2022	2420	5,08,211	Shree Shyam Irrigation	236	5,71,120	220/09/2022-23	25/9/2022	5,03,225
9	HDPE Coil 90mm PE80 PN6	205/09/ 2022-23	18/9/2022	2420	5,08,211	Shree Shyam Irrigation	236	5,71,120	220/09/2022-23	25/9/2022	5,03,225
10	HDPE Coil 75mm PE80 PN6	228/10/ 2022-23	2/10/2022	3400	5,03,225	Shree Shyam Irrigation	162	5,50,800	220/09/2022-23	25/9/2022	5,03,225
11	HDPE Coil 110mm PE80 PN6	229/10/ 2022-23	2/10/2022	1450	4,55,297	Shree Shyam Irrigation	360	5,22,000	220/09/2022-23	25/9/2022	5,03,225
12	HDPE Coil 110mm PE80 PN6	231/10/ 2022-23	3/10/2022	1450	4,55,297	Shree Shyam Irrigation	360	5,22,000	220/09/2022-23	25/9/2022	5,03,225
	Total			**18,180**				**1,37,61,900**			
						Less 3.71% TP		**-5,10,566**			
						Net amount paid to the Contractor		**1,32,51,334**			

Appendix-9

(Refer paragraph 7.2.6.1)

Statement of invoices with difference destination on e-way bill portal/absence of details of e-way bill

S. No.	Commodity	Invoice No.	Date	Destination recorded on e-way bill portal	Quantity	Invoice amount (in ₹)	Payment of works made to the contractor in respect of the invoices	
							Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) =(6)*(8)
(A)	**List of invoices with different destination recorded on e-way bill portal as compared to worksite (Khuiyala)**							
1	HDPE Pipe PE80 110mm	203/09/2022-23	16/09/2022	Ramsar	750	6,34,300	360	2,70,000
	HDPE Pipe PE80 125mm				1,002		439	4,39,878
2	HDPE Pipe PE80 90mm	00184/09/2022-23	03/09/2022	Ramsar	2,200	4,51,003	236	519,200
3	HDPE Pipe PE80 90mm	00186/09/2022-23	04/09/2022	Ramsar	2,188	4,48,543	236	5,16,368
4	HDPE Pipe PE80 90mm	00179/08/2022-23	25/08/2022	Ramsar	2,640	5,41,204	236	6,23,040
(B)	**List of invoices not having details of e-way bill**							
5	DI Pipe 150 mm K-7	308	15/11/2022	E-way bill detail not mentioned	500	8,05,000	1644	8,22,000
6	DI Pipe 100 mm K-7	206	09/09/2022	E-way bill detail not mentioned	440	4,97,200	1145	5,03,800
7	DI Pipe 150 mm K-7	275	31/10/2022	E-way bill detail not mentioned	962	15,48,820	1644	15,81,528
8	DI Pipe 150 mm K-7	280	31/10/2022	E-way bill detail not mentioned	1,033.5	16,63,935	1644	16,99,074
Total Amount					**11,715.5**	**65,90,005**		**69,74,888**
					Less (3.71 *per cent* Tender Premium)			-2,58,768
					Total suspicious payment			**67,16,120**

Appendix-10

(Refer paragraph 7.2.6.2 (i))

Statement of invoices having different IRNs as compared to GST e-invoice verification portal

S. No.	Name of Firm	Particulars	Invoice No. as submitted by the contractor	Date of invoice	Amount indicated on the invoice	Quantity of pipes mentioned on the invoice (in Meter)	Payment of works made to the contractor in respect of the invoices	
							Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) =(7)*(8)
1	Arvi Enterprises, Jaipur	HDPE PIPE 90MM PE-80 PN 6	GST-190	19/05/2022	5,67,589	2640	264	6,96,960
2	Arvi Enterprises, Jaipur	HDPE PIPE 90MM PE-80 PN 6	GST-193	20/05/2022	5,17,614	1100	264	2,90,400
	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-193	20/05/2022		875	399	3,49,125
3	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-194	20/05/2022	4,01,598	1250	399	4,98,750
4	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-195	20/05/2022	4,01,598	1250	399	4,98,750
5	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-196	20/05/2022	4,01,598	1250	399	4,98,750
6	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-203	21/05/2022	4,01,598	1250	399	4,98,750
7	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-204	21/05/2022	4,01,598	1250	399	4,98,750
8	Arvi Enterprises, Jaipur	HDPE PIPE 125MM PE-80 PN 6	GST-188	19/05/2022	8,80,795	546	572	3,12,312

S. No.	Name of Firm	Particulars	Invoice No. as submitted by the contractor	Date of invoice	Amount indicated on the invoice	Quantity of pipes mentioned on the invoice (in Meter)	Payment of works made to the contractor in respect of the invoices	
							Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) =(7)*(8)
	Arvi Enterprises, Jaipur	HDPE PIPE 140MM PE-80 PN 6	GST-188	19/05/2022		546	713	3,89,298
	Arvi Enterprises, Jaipur	HDPE PIPE 160MM PE-80 PN 6	GST-188	19/05/2022		546	897	4,89,762
9	Arvi Enterprises, Jaipur	HDPE PIPE 125MM PE-80 PN 6	GST-189	19/05/2022	16,58,867	1518	572	8,68,296
	Arvi Enterprises, Jaipur	HDPE PIPE 160MM PE-80 PN 6	GST-189	19/05/2022		1518	897	13,61,646
10	Arvi Enterprises, Jaipur	HDPE PIPE 125MM PE-80 PN 6	GST-185	19/05/2022	14,51,860	900	572	5,14,800
	Arvi Enterprises, Jaipur	HDPE PIPE 140MM PE-80 PN 6	GST-185	19/05/2022		900	713	6,41,700
	Arvi Enterprises, Jaipur	HDPE PIPE 160MM PE-80 PN 6	GST-185	19/05/2022		900	897	8,07,300
Total Amount								**92,15,349**
95 *per cent* of the Total Amount (as only 95 *per cent* payment was made till date)								**87,54,582**
Less (1.78 *per cent* Tender Premium)								**-1,55,832**
Total suspicious payment								**85,98,750**

Appendix-11

(Refer paragraph 7.2.6.2 (iii))

Statement of invoices bearing name of different contractor (M/s Vishnu Infrastructure (GST No. 08AAIFV0667L1ZN)

S. No.	Name of Supplier	Invoice No.	Date of invoice	Particulars of Pipe	Invoice Amount (in ₹)	Quantity of pipes (in Meter)	Payment of works made to the contractor in respect of the invoices	
							Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)
(1)	(3)	(5)	(6)	(4)	(7)	(8)	(9)	(10) =(8)*(9)
1	Rashmi Metaliks Limited	RV1911017980	26/11/2022	DI 100mm K-7	16,94,005.73	1,540	1,262	19,43,480
2		RV1911018023	27/11/2022	DI 100mm K-7	19,66,256.66	1,787.5	1,262	22,55,825
3		RV1911018088	27/11/2022	DI 100mm K-7	20,57,006.96	1,870	1,262	23,59,940
4		RV1911018125	28/11/2022	DI 100mm K-7	20,57,006.96	1,870	1,262	23,59,940
5		RV1911018158	28/11/2022	DI 100mm K-7	20,57,006.96	1,870	1,262	23,59,940
6		RV1911020725	19/12/2022	DI 100mm K-7	20,26,756.86	1,842.5	1,262	23,25,235
7		RV1911020724	19/12/2022	DI 100mm K-7	20,26,756.85	1,842.5	1,262	23,25,235
8		RV1911020840	20/12/2022	DI 100mm K-7	20,26,756.86	1,842.5	1,262	23,25,235
9		RV1911020795	20/12/2022	DI 100mm K-7	20,26,756.86	1,842.5	1,262	23,25,235
10		RV1911018720	02/12/2022	DI 150mm K-7	15,29,934.76	929.5	1,795	16,68,452.5
				DI 200mm K-7		49.5	2,202	1,08,999
11		RV1911018852	03/12/2022	DI 200mm K-7	24,07,896.01	1,210	2,202	26,64,420
12		RV1911019067	05/12/2022	DI 200mm K-7	24,07,896.01	1,210	2,202	26,64,420
13		RV1911019069	05/12/2022	DI 200mm K-7	24,07,896.01	1,210	2,202	26,64,420
14		RV1911019505	08/12/2022	DI 200mm K-7	24,07,896.01	1,210	2,202	26,64,420
15		RV1911019931	12/12/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5
16		RV1911018377	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5
17		RV1911018398	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5
18		RV1911018442	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5
19		RV1911018447	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5
20		RV1911018448	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5
21		RV1911018460	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5
22		RV1911018501	30/11/2022	DI 150mm K-7	15,75,419.91	1,023	1,795	18,36,285
23		RV1911018566	30/11/2022	DI 150mm K-7	15,66,949.92	1,017.5	1,795	18,26,412.5

S. No.	Name of Supplier	Invoice No.	Date of invoice	Particulars of Pipe	Invoice Amount (in ₹)	Quantity of pipes (in Meter)	Payment of works made to the contractor in respect of the invoices	
							Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)
(1)	(3)	(5)	(6)	(4)	(7)	(8)	(9)	(10) =(8)*(9)
24		RV1911018217	28/11/2022	DI 150mm K-7	15,41,539.91	1,001	1,795	17,96,795
25		RV1911018343	29/11/2022	DI 150mm K-7	15,83,889.92	1,028.5	1,795	18,46,157.5
Total Amount								**4,63,57,839**
90 *per cent* of the Total Amount (as only 90 *per cent* payment was made till date)								4,17,22,055
Less (1.78 *per cent* Tender Premium)								-7,42,653
Total suspicious payment								**4,09,79,402**