

## CHAPTER-II ECONOMIC SECTOR

### 2.1 Introduction

The findings based on audit of State Government units under Economic Sector are featured in this chapter.

During 2011-12, against a total budget provision of ₹ 2616.77 crore, the total expenditure of ₹ 2354.81 crore was incurred by 19 departments under the Economic Sector. The Department-wise details of budget provision and expenditure incurred thereagainst are shown in **Appendix-2.1**.

Besides, the Central Government has been transferring a sizeable amount of funds directly to the implementing agencies of the State Government for implementation of various programmes of the Central Government. During 2011-12, out of total release of ₹ 1259.32 crore directly released to different implementing agencies, ₹ 266.81 crore was under Economic Sector as detailed below:

(₹ in lakh)

SI No.	Name of the Department	Name of Implementing Agencies	Fund released
1	Science and Technology	Institute of Bioresources and Sustainable Development	890.78
		Four NGOs for Biotechnology for Societal Development	56.77
		DOEACC Centre Imphal	32.00
		Manipur Renewable Energy Development Agency	385.35
		Five NGOs for Science and Technology Programme for Socio Economic Development	107.90
		Manipur Science and Technology Council	99.96
		Two NGOs for Research and Development of Bioresources	204.08
		Two NGOs for Scheme for Technology	199.88
Sub-Total			1976.72
2	Commerce and Industries	Twenty-five NGOs for Baba Saheb Ambedkar Hastashilpa Vikas Yojana	355.34
		Nineteen NGOs for Credit Support Programme	18.00
		Twenty-nine NGOs for Design and Technical Development	79.38
		Sayang Kurao Makhong Mamang Leikai Women’s Development Association	1.20
		Three NGOs for Human Resources Development	15.02
		Three NGOs for Marketing and Export Promotion Scheme	169.27
		Fifteen NGOs for Marketing Support and Services & Export Promotion	199.68
		Two NGOs Scheme for Quality Assurance, CODEX Standard	185.72
		Manipur Food Industries Corporation Limited	100.00
Sub-Total			1123.61
3	Forest and Environment	Four NGOs for Environment Information Education and Awareness	82.09

		Forest Development Agency and Institute of Bioresources and Sustainable Development	15.15
		Forest Development Agency Thoubal, Imphal and State Forest Development Agency	1273.87
		State Bamboo Steering Committee	1721.97
		Manipur Pollution and Project Implementation Committee, Environment and Ecology	105.23
		Highland Welfare	44.25
<b>Sub-Total</b>			<b>3242.56</b>
4	Horticulture and Soil Conservation	Manipur Horticulture Development Society	8746.00
<b>Sub-Total</b>			<b>8746.00</b>
5	Agriculture	State Micro Irrigation Committee	5000.00
		State Agricultural Management and Extension Training Institute	468.13
		Development Network Agency	0.47
<b>Sub-Total</b>			<b>5468.60</b>
6	Public Health Engineering Department	State Water and Sanitation Mission	5847.52
<b>Sub-Total</b>			<b>5847.52</b>
7	Co-operation	Manipur Milk Producer's Co-operative Union Ltd.	373.06
<b>Sub-Total</b>			<b>373.06</b>
<b>Total</b>			<b>26778.07</b>

(Source: Finance Accounts)

### **2.1.1 Planning and conduct of Audit**

The audits were conducted during 2011-12 involving expenditure of ₹ 368.87 crore (including funds pertaining to previous years audited during the year) of the State Government under Economic Sector. This chapter contains seven transaction audit paragraphs.

The major observations detected in audit during the year 2011-12 are given below:

## AUDIT OF TRANSACTIONS

### *Fraud/misappropriation/embezzlement/losses*

## IRRIGATION AND FLOOD CONTROL DEPARTMENT

### 2.2 Loss to the Government

**Instead of considering a nearer and approved quarry situated at 48 km from work site, estimates for ferrying stones and boulders were framed from a distant quarry at 60 km, leading to loss of ₹ 69.64 lakh to the Government**

Test check (July 2012) of the records of the Thoubal Project Division-I, Irrigation and Flood Control Department revealed the cost of construction of earthen dam of Thoubal Multipurpose Project<sup>1</sup> was revised from time to time due to escalation of cost of material and labour. The balance work for the construction of the dam was revised (May 2006) from ₹ 126.54 crore to ₹ 294.17 crore, for which administrative approval of the expenditure was accorded (May 2006) by the Government. One of the items included in the original work was “Providing rip rap pitching with hard stones” to protect the surface of the earth dam and cofferdam. A total quantity of 1,88,807 cubic metre (cum) (Earth dam: 1,84,795 cum and cofferdam: 4,012 cum) of this item of the work was to be constructed at the rate of ₹ 1048 per cum<sup>2</sup> i.e at a cost of ₹ 19.79 crore. Stones and boulders were to be ferried from suitable quarry to execute this work. As on March 2012, a quantity of 61,212.17 cum (Earth dam: 58,324.67 cum and Cofferdam: 2,887.50 cum) had been constructed and ₹ 6.42 crore had been paid to the contractor for executing this work.

Further scrutiny revealed that the division framed the estimate based on the Manipur Schedule of Rates, 2004 for ferrying stones and boulders from an unidentified quarry 60 km away from the work site. This unidentified quarry had a longer lead of 12 km from the approved quarry of Itok, 48 km from the work site.

Had the estimate been framed considering the nearer Itok quarry, the work could have been executed @ ₹ 934.23 per cum. The details of the estimate considering Itok quarry are given in **Appendix-2.2**. Thus, by allowing higher lead, there was loss to the Government of ₹ 69.64 lakh<sup>3</sup>.

<sup>1</sup> The estimated cost of the project when it started in December 1989 was ₹ 24.77 crore.

<sup>2</sup> 5.5 per cent above estimated cost of ₹ 993 per cum.

<sup>3</sup> 61212.17 x (₹ 1048 - ₹ 934.23) = ₹ 69.64 lakh.

The Department stated (December 2012) that sufficient quantity of boulder/stone which fulfilled the specification of the work was not available at Itok quarry. Further, the quarry was stated to be in extremist prone area.

The reply is not acceptable as Itok quarry has been an approved quarry in the state for many years; which would not be possible had boulder/stone of good quality been not available in sufficient quantity. The material available in quarry was not only being used for other works of the dam project but also for construction of important buildings, National highways *etc.* Further, law and order problem would equally affect the distant quarry as it would at Itok quarry.

*Violation of contractual obligations, undue benefit to contractors, unavoidable/unfruitful expenditure*

## **PUBLIC WORKS DEPARTMENT**

### **2.3 Undue financial benefit to contractors**

**Without assessing reasonability of rates, works were awarded at higher rates resulting in undue benefit of ₹ 58.83 lakh to contractors due to excess payment over reasonable rates**

According to Para 19.4.3 of CPWD Works Manual, 2007, the tender accepting authority shall satisfy itself about the reasonability of rates before acceptance of the tender. Reasonability of rates shall be assessed on the basis of justified rates by taking into consideration market rates of labour, material, cartage (carriage) *etc.*

Test check (April 2012) of records of Building Division-III (PWD) revealed that construction of Paramedical Block-A, Phase-I and Paramedical Block-B and C, Phase-I of Jawaharlal Nehru Institute of Medical Sciences, Imphal were awarded (October 2010) through restricted tender to two local contractors with the stipulated date of completion in one year. The work was completed in June 2011 and April 2011 respectively at a total cost of ₹ 18.21 crore. Two items among others in the work were “Bored cast-in-situ reinforced cement concrete piles (M-20)” for 450 mm and 600 mm diameters. The Department made (July 2010) an analysis of rates<sup>4</sup> of these piles as per the rates of Manipur Schedule of Rates (MSR) 2009.

The estimated costs for 450 mm diameter and 600 mm diameter bored piles per running meter (RM) were arrived at ₹ 2041.40 and ₹ 3554.30 respectively as per MSR 2009. Without assessing reasonability of rates the Department awarded the contract for execution of bored piles of 450 mm diameter at the

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<sup>4</sup> The analysis of rates was based on Nabhi's compilation of analysis (Civil Works), 2004-Volume-II. Cost of cement, stone aggregate, sand, bentonite and their carriage charges and cost of labour was considered. Provision for reinforcement was made separately in the work orders.

rate of ₹ 2569.30 (25.85 *per cent* above estimated cost) and that of 600 mm diameter at the rate of ₹ 4500 (26 *per cent* above the estimated cost) per RM to the contractors.

On assessing the rates with the same quantum as adopted by the Department in July-October 2010 in their analysis of rates with the rates of MSR-2011, the reasonable cost<sup>5</sup> of the 450 mm diameter and 600 mm diameter worked out to ₹ 2452.90 and ₹ 4211.94 per RM respectively, which was less than the awarded rate in the work orders.

Though the rate of ₹ 2452.90 per RM (for 450 mm diameter) and ₹ 4211.94 per RM (for 600 mm diameter) were reasonable in the year 2011, the Department awarded these items at ₹ 2569.30 and ₹ 4500 per RM respectively in October 2010, thereby awarding the works at rates which were excess of the reasonable rates by ₹ 116.40 (450 mm diameter) and ₹ 288.06 (600 mm diameter) per RM.

Thus, award and execution of the bored piles of 38291.2 RM (29983.2 RM of 450 mm diameter and 8308 RM of 600 mm diameter) without assessing reasonability of rates resulted in undue benefit of ₹ 58.83 lakh to the contractor and loss to the Government to that extent. (Details in **Appendix-2.3**).

The Government stated (January 2013) that the rates quoted by the contractor were based on the prevailing market rates. Further, on assessing the rate with the same quantum based on MSR 2011, the acceptable rates of 450 mm diameter and 600 mm diameter worked out to ₹ 2,576.90 per RM and ₹ 4,639.30 per RM respectively. As these rates are higher than the awarded rates, no undue benefit to the contractor had been extended to the contractors.

On examination of the reply of the Department, it was found that there were four items<sup>6</sup> in the work for which the rates had not been mentioned in the schedules. In its calculation in respect of two items out of these four items *viz.*, Foreman and Pile Operator, the Department had adopted a much higher rate of 177.77 *per cent* and 233.33 *per cent* over their estimates of July-October 2010. However, for the remaining items<sup>7</sup> which was mentioned in the schedule, the cost escalation in MSR 2011 over MSR 2009 ranged from 10 *per cent* to 84.20 *per cent*. As such, the reply of the Department is not acceptable.

<sup>5</sup> The percentage of increase of material, carriage and labour ranged from 10 *per cent* to 84.20 *per cent* from MSR 2009 to MSR 2011 (excluding the cost of Bentonite which remained constant). In respect of four items *viz.* Foreman and Pile Operator and Carriage charges of stone aggregate and coarse sand where the rates was not mentioned in the Schedules, the higher rate of 84.20 *per cent* was applied over the rate adopted by the Department in their analysis of July-October 2010.

<sup>6</sup> Foreman and Pile Operator and Carriage charges of stone aggregate and coarse sand

<sup>7</sup> For these items which was mentioned in the estimates/rate analysis of July-October 2010.

## 2.4 Unauthorized execution of works

**In violation of extant financial rules, the Department had taken up three major road construction works by charging them to non-plan head of accounts and without obtaining approval of the competent authority**

As per Rule 22 of the General Financial Rules, 2005, no authority may incur any expenditure or enter into any liability involving expenditure unless the same has been sanctioned by competent authority. Further, non-plan funds meant for minor works and upkeep and maintenance of assets created earlier cannot be utilized for incurring expenditure for new asset creation and for capital incentive works.

The State's Delegation of Financial Power Rules, 1995 (amended in August 2003) provides a set of rules, stipulating the authorities authorized to approve expenditure depending upon the quantum of expenditure. In respect of investment proposal above ₹ 1 crore, approval of the Public Investment Board (PIB) is to be obtained. Decision of the PIB shall be recorded in the relevant files of the Administrative Department.

Test check (November 2011 to August 2012) of the records of three divisional offices<sup>8</sup> of the Public works Engineering Department revealed that three major road construction works, each costing above ₹ 1 crore, were taken up during January 2009 and September 2011. The three works were to be constructed at total cost of ₹ 9.06 crore. The expenditure was made from the fund provided for maintenance and repairs and did not relate to any central or state scheme funds. The details of the works and payment made as on date are as follows:

Sl. No.	Name of the work	Executing division	(₹ in lakh)	
			Tender amount/Project cost	Payment made
1	Construction of approach road to solid waste plant at Lamdeng	Imphal West Division	420	396.07
2	Maintenance of Wangjing Khangabok Road (SH: Widening, WBM and premix carpeting 0 – 3.80 Km)	Thoubal Division	195.41	178.09
3	Construction of Churachandpur Sugnu Road (5 – 26 Km)*	Churachandpur Division	290.12	293.74
<b>Total</b>			<b>905.53</b>	<b>864.90</b>

(Source: Departmental records)

\* In respect of Sl. No. 3, the expenditure relates to Financial Year 2011-12.

Further scrutiny revealed that the works were executed based on administrative approval accorded by the Administrative Department for debiting the expenditure under Major Head (MH) – 3054 – Roads and Bridges (Non-plan). The works were also classified as minor works and executed without obtaining the expenditure sanction of the competent authority. There was also no record to show that adequate fund for the work was provided in the budget under the proper head of accounts.

<sup>8</sup> Imphal West Division, Thoubal Division and Churachandpur Division.

Thus, the Department incurred an expenditure of ₹ 9.06 crore on construction of three roads without approval of competent authority and classified it as non-plan revenue expenditure under MH – 3054 – Roads and bridges, which was irregular.

The Department stated (February 2013) that the works were taken up as per the decision of Programme Advisory Committee and approved by the Administrative Department. Separate expenditure sanction was not given as Administrative Department had given expenditure concurrence as per budget provision. The reply is not acceptable as Programme Advisory Committee is not competent to order approval for incurring expenditure and provision of fund in budget by itself cannot be construed as *suo-motu* approval of expenditure sanction.

## COMMERCE AND INDUSTRIES DEPARTMENT

### 2.5 Irregular retention of Government money by DDO

**Government money of ₹ 29.16 lakh remained unutilized for 12 to 77 months in DDO's account after withdrawal**

As per Rule 290 of Central Treasury Rules, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands.

Test check (February 2011) of records of the office of the Director, Commerce and Industries Department revealed that an amount of ₹ 29.16 lakh relating to thirteen number of bills drawn from the treasury remained un-utilised for 12 to 77 months. Out of these thirteen cases, ten cases were meant for work-shed cum housing schemes (Sl. No. 1 to 10 of the table below), two were for investigation of arsenic contamination in ground water of Imphal valley (Sl. No. 12 and 13) and one for payment of contingent charges (Sl. No. 11). The fund could not be disbursed for various reasons like dispute amongst members of implementing societies, non-completion of formalities, some implementing societies not turning up to collect the amount, non-availability of spare part of drilling machine and other technical reasons in case of drilling works. As such, the blocking of funds not only violated the financial norms, as the funds were kept outside Government accounts, but also delayed the intended benefit of carrying out construction of work-shed cum housing and investigation of arsenic contamination and its consequences to health hazard. The details of bill-wise amounts drawn and the purposes for which the amount of ₹ 29.16 lakh were sanctioned are shown below:



(in ₹)

Sl. No.	Bill No./Date	Purposes for which sanctioned	Amount Sanctioned	Balance Amount	No. of months
1	152/24-8-05	Work-shed cum housing under DDHPY Scheme 2000-01	50,08,500	71,125	77
2	392/8-7-06	Construction of work-shed	1,58,07,000	93,450	66
3	26/12-6-06	GIA to Primary Weavers Cooperative Societies as central share under DDHPY 2005-06	2,18,71,000	1,72,001	67
4	47/4-7-06	Construction of work shed under DDHPY-2005	50,08,500	1,30,806	66
5	241/6-11-06	Prime Minister's Rozgar Yojana Scheme 2005-06	3,87,560	34,610	62
6	239/4-11-06	GIA for construction of work-shed under DDHPY-2002-03	1,58,07,000	47,797	62
7	85/13-7-07	GIA of State Share under DDHPY-2005-06	90,82,000	1,74,955	54
8	96/28-7-07	GIA to Primary Handloom Weavers Cooperative Societies Care as State Share under DDHPY 2000-01 and 2002-03	2,38,00,000	2,25,000	54
9	491/27-3-08	GIA of Central Share under DDHPY* 2007-08	26,52,905	2,07,125	42
10	121/20-8-08	GIA** of state share grant for 2000-01,2002-03 and 2005-06	3,10,37,000	6,38,000	42
11	541/24-3-10	Contingent Charge	24,336	24,336	21
12	366/26-2-10	Annual Geological programme 2009-10	13,40,000	6,70,000	12
13	517/24-3-10	Geo-Environment appraisal of Imphal Valley	4,27,000	4,27,000	24
<b>Total</b>			<b>13,22,52,801</b>	<b>29,16,205</b>	

(Source: Departmental records)

\* DDHPY - Deen Dayal Hathkargha Ptotsahan Yojana

\*\* GIA – Grants - in - Aid

Thus, the Government money to the tune of ₹ 29.16 lakh was drawn from the treasury and kept unutilised for 12 to 77 months leading to violation of provision of Central Treasury Rules.

The Department while taking note of the audit observation stated (August 2012) that corrective measures had been taken up. Out of ₹ 29.16 lakh, the Department had disbursed ₹ 21.35 lakh and ₹ 7.81 lakh had been deposited back into Government accounts.



## SCIENCE AND TECHNOLOGY DEPARTMENT

## 2.6 Blocking of funds

**Injudicious decision of Thoubal Zilla Parishad led to blocking of fund of ₹ 12.50 lakh meant for providing alternative lighting system to the district**

Test check of the records (September 2011) of the Science and Technology Department revealed that the State Government accorded (February 2009) administrative approval of a lapsable fund of ₹ 50 lakh for the year 2008-09 for implementation of Integrated Rural Energy Programme (IREP). The objective of the programme was to provide minimum domestic needs for cooking, heating and lighting purposes by using the renewable sources of energy as well as by promoting energy conservation devices. The programme was to be implemented in the four valley districts<sup>9</sup> of the State and the whole fund @ ₹ 12.50 lakh was to be given to the Zilla Parishad (ZP) of each district for purchase of 2500 LED lamps only for distribution to the beneficiaries.

Accordingly, the Department released (March 2009) the amount to the Zilla Parishads of the four districts. However, the proposal to purchase LED lamps was not acceptable to the ZP of Thoubal district. The ZP stated that the villagers were unwilling to purchase the LED lamp as the quality of lamps supplied by Manipur Renewable Energy Development Agency (MANIREDA) was not satisfactory. Consequently, as decided by the ZP, Thoubal district, it was proposed (December 2009) to construct 10 numbers of crematorium and purchase street lamps. The proposal was not acceptable to the Department as it tantamounted to irregular deviation of fund. Accordingly, the Department intimated (December 2009) denial of the proposal of the ZP. However, this was not acceptable (December 2009) to the Adhyaksha of the ZP as he viewed that ZP as mini-government had the right to plan and implement works/projects on their own.

The ZP neither took any action to implement the programme nor refunded the amount to the Department. Thus, non-implementation of the IREP programme led to blocking of fund of ₹ 12.50 lakh for a period of more than four years. This also deprived the intended benefit of providing an alternative lightening system to the power starved beneficiaries of the district. Further, mis-utilization or diversion of fund to a purpose other than intended could not be ruled out.

The Government agreed (December 2012) to the facts and figures brought out by Audit and stated that the matter had been taken up (September 2012) with the Rural Development and Panchayati Raj (RD&PR) Department<sup>10</sup> to take necessary steps to get the amount refunded by the ZP. Accordingly, the RD & PR department had initiated (September 2012) steps against the ZP, the outcome of which has not been intimated (January 2013).

<sup>9</sup> Imphal West, Imphal East, Thoubal and Bishnupur

<sup>10</sup> The administrative department

*Others/regularities issues etc.*

**PUBLIC WORKS DEPARTMENT**

**2.7 Recovery at the instance of Audit on payment of mobilization advance**

**Mobilization advance paid to the contractor for execution of non-specialized work in violation of the provision of CPWD manual and contract clause was recovered at the instance of Audit**

As per para 32.5 of CPWD Manual, 2010, in certain specialized and capital intensive works with estimated cost of ₹ two crore and above, provision of Mobilization Advance (MA) may be kept in the tender documents. Provision of MA shall be applicable if it is clearly indicated in Schedule 'F', while finalizing Notice Inviting Tender (NIT) of the work. In that case, MA not exceeding 10 *per cent* of the tendered amount at 10 *per cent* simple interest can be provided to the contractor. Further, MA can be given in two or more instalments and subsequent instalments shall be released only after furnishing proof of satisfactory utilization of earlier instalments of MA.

Test check (August 2012) of records of Divisional Officer, Churachandpur division, Public Works Department revealed that the work of "Construction of Mini Secretariat – Churachandpur" was awarded (July 2011) to a Hyderabad based contractor<sup>11</sup> at a cost of ₹ 39.66 crore with stipulated date of completion within two years. Construction of Mini Secretariat buildings does not qualify as a specialized work as per provision of CPWD manual. Further scrutiny revealed that provision of MA was not mentioned in schedule 'F' of the NIT. These imply that this particular work did not qualify for release of mobilization advance to the contractor.

However, the contractor was granted (January 2012) MA of ₹ 3.97 crore against bank guarantee of ₹ 3.97 crore. Further, the MA was also given lump sum and not in installments. This violated the provisions of CPWD Manual and contract clause of the work.

Thus, payment of MA for non-specialized work without first mentioning it in schedule 'F' of the NIT and lump sum payment of MA instead of instalments tantamount to giving undue financial benefit to the contractor in construction of the mini secretariat building at Churachandpur.

The Department admitted (December 2012) the facts that MA had been paid without observing codal formalities. Corrective measures had since been taken up and an amount of ₹ 1.27 crore<sup>12</sup> has been recovered (September 2012) so

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<sup>11</sup> M/s Sri Avantika Contractor (I) Ltd.

<sup>12</sup> ₹ one crore as MA and ₹ 27.05 lakh as Interest

far from the contractor. The Department also stated that the balance amount of ₹ 2.97 crore would be recovered from subsequent bills of the contractor.

## 2.8 Recovery at the instance of audit

**Recovery of ₹ 21.13 lakh from the contractor being excess cost paid for bitumen was made at the instance of audit and an amount of ₹ 12.87 lakh remained unrecovered towards carriage charge**

As per para 25.2(3) of CPWD Manual, 2007 in case of issue of material to contractor not provided/stipulated for in the contract, the issue rate to be charged for the material should be as provided in the analysis of rate for the item of work on which it would be used, plus or minus the percentage above or below the schedule rate allowed to the contractor, or market rate or stock issue rate plus storage charge, whichever is the highest. No carriage or incidental charges should be borne by Government in connection with the supply.

Test check (December 2011) of the records of the Bishnupur Division, PWD revealed that 309.488 MT of bitumen for nine works were procured (March 2011) from M/s Hindustan Petroleum Corporation Ltd. with the provision of revision of the price from time to time. These works were awarded during February – March 2011 to eight<sup>13</sup> contractors. Although the original rate as per supply order was ₹ 37,412.60 per MT<sup>14</sup>, the bitumen was supplied @ ₹ 41,898.85 per MT due to revision (August 2011) of the rate. The transportation charges of the bitumen from Guwahati to Imphal were @ ₹ 4,282.77 per MT, as per departmental records.

Therefore, the total cost of bitumen utilized for the works worked out to ₹ 46181.62 per MT (₹ 41,898.85+₹ 4,282.77). As per provisions of the Manual *ibid*, ₹ 46,181.62 per MT was recoverable from the contractor. As such, an amount of ₹ 1.43 crore (309.488 MT @ ₹ 46,181.62) was recoverable from the contractors for supply of the bitumen. Instead, only an amount of ₹ 1.09 crore<sup>15</sup> @ ₹ 37,412.60 per MT was recovered, resulting in short recovery of ₹ 34 lakh (₹ 1.43 crore - ₹ 1.09 crore).

The Government while partly admitting (August 2012) the fact stated that since the works were awarded at par with the Manipur Schedule of Rates 2009, recovery is to be made at the schedule recovery rate @ ₹ 42,079.22 per MT. Accordingly, ₹ 21.13 lakh has since been recovered from the 8 contractors (August 2012). However, as per the Manual *ibid*, no carriage or incidental charges should be borne by the Government in connection with the supply. As such, the balance amount of ₹ 12.87 lakh<sup>16</sup> remained unrecovered.

<sup>13</sup> Two works were awarded to the one contractor

<sup>14</sup> Excluding transportation cost

<sup>15</sup> Amount recoverable for 309.488 MT of bitumen @ ₹ 37,412.60 worked out to ₹ 1.16 crore. However, recovery of only ₹ 1.09 crore was made depending upon the progress of work.

<sup>16</sup> ₹ 34 lakh – ₹ 21.13 lakh.