CHAPTER III: FORESTRY AND WILD LIFE (EXPENDITURE)

3.1 Tax administration

The Principal Chief Conservator of Forests (PCCF) heads the Forest Department under the administrative control of the Principal Secretary (Forests) who is assisted by eight Additional PCCFs (APCCFs) and sixteen Chief Conservators of Forests (CCFs) at Headquarters. The forest area in the State has been divided in six circles each headed by a Chief Conservator of Forests (CCFs). These circles have been further divided into Forest Divisions which are administered by the Divisional Forest Officers (DFOs) who is assisted in field by the Sub Divisional Officers (SDOs) and Range Officers (ROs).

Chart 3.1: Organisational Setup

The Department is administered under provision of the following Acts and Rules:

- The Indian Forest (IF) Act, 1927 and rules made thereunder;
- Forest Conservation (FC) Act, 1980 and rules made thereunder;
- Forest Financial Rules;
- Chhattisgarh Financial Code;
- Working Plan of the Divisions;
- Instructions/orders issued by the Government/Department from time to time

3.2 Results of Audit

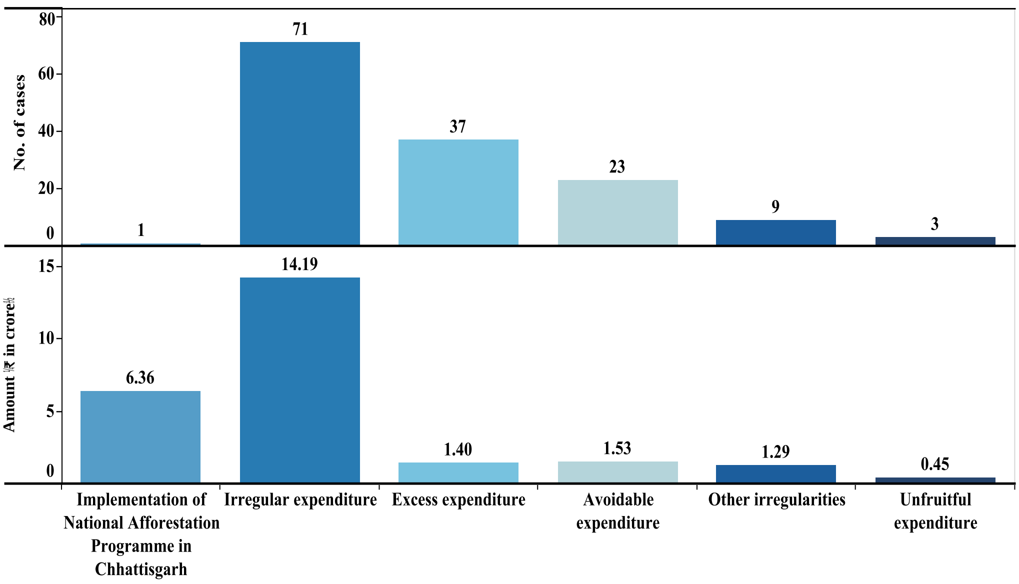
We conducted test check of the records of six[1] out of sixty offices relating to Forest Department during the year 2015-16. We found irregularities such as irregular, avoidable, unfruitful and excess expenditure etc. involving ₹ 25.22 crore in 144 cases which fall under the categories as detailed in the **Table 3.1**:

Table 3.1: Results of Audit

(₹ in crore)

Sl. No.	Category	No. of cases	Amount
1.	**Implementation of National Afforestation Programme in Chhattisgarh**	**1**	**6.36**
2.	Irregular expenditure	71	14.19
3.	Avoidable expenditure	23	1.53
4.	Unfruitful expenditure	3	0.45
5.	Excess expenditure	37	1.40
6.	Other irregularities	9	1.29
Total		**144**	**25.22**

Chart 3.2: Category wise classification of paras



[1] DFO, Bastar; DFO, Dhamtari; DFO, Katghora; DFO, Kondagaon (South); DFO, Marwahi and DFO, Rajnandgaon

During the course of the year, the Department accepted 34 cases involving ₹ 3.94 crore.

Audit of **"Implementation of National Afforestation Programme in Chhattisgarh"** involving financial impact of ₹ 6.36 crore and a few illustrative cases of avoidable and irregular expenditure involving ₹ 2.08 crore are discussed in the following paragraphs.

3.3 Audit on "Implementation of National Afforestation Programme in Chhattisgarh"

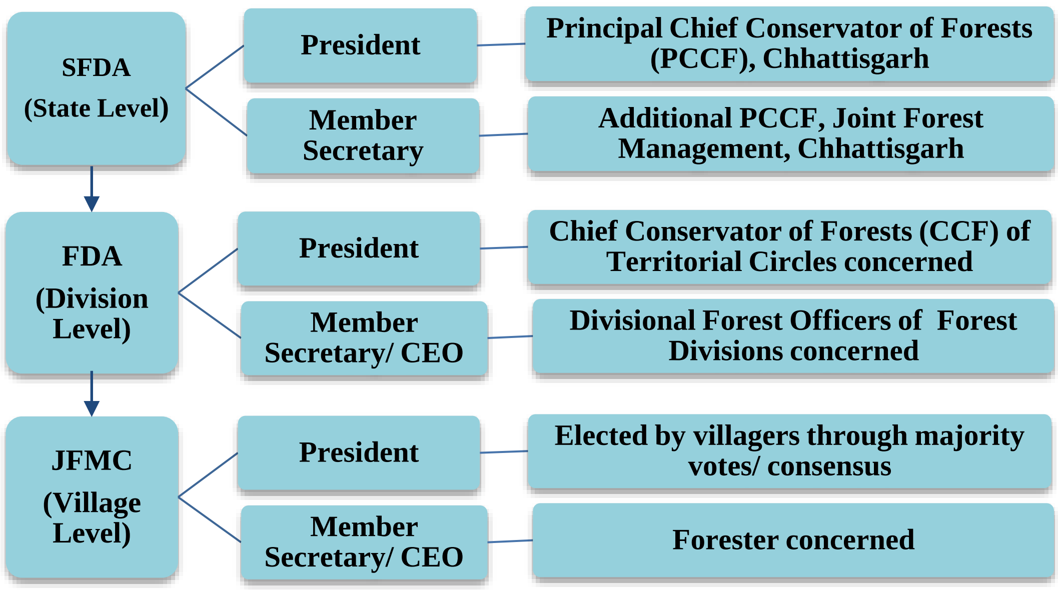
3.3.1 Introduction

National Afforestation Programme (NAP) is the scheme of National Afforestation and Eco-development Board (NAEB) under the Ministry of Environment and Forests (MoEF), Government of India (GoI). The funding of the scheme is done as 100 *per cent* grant to the States with the overarching objective of sustainable development of forests resources including increase/improvement of forest tree cover as well as rehabilitation of degraded forests and other areas by institutionalising decentralised/participatory forest management and supplementing livelihoods improvement processes. The major forestry activities to be carried out under NAP are Aided Natural Regeneration (ANR) (200 plants per hectare), Artificial Regeneration (AR) (1100 plants per hectare), Bamboo Plantation (BP) (625 plants per hectare), Pasture Development (400 plants per hectare), Mixed Plantation (1100 plants per hectare), Regeneration of Herbs and Shrubs (2000 plants per hectare). The other components for which sanctions are accorded by the GoI in the Annual Plan of Operation (APO) are Awareness Raising, Micro-planning, Soil & Moisture Conservation, Fencing, Monitoring and Evaluation, Overheads and Entry Point Activities. It was seen from the APO which was prepared by SFDA and submitted to the NAEB that four[2] activities of NAP were included in the APO out of 11 activities (as detailed in ***Appendix 3.1***).

In accordance with the provisions of the revised operational Guidelines of the NAP (2009), the scheme is implemented through three tier institutional setup viz. State Forest Development Agency (SFDA) at the State Level, Forest Development Agency (FDA) at the territorial forest division level and Joint Forest Management Committees (JFMC) at the village level. The SFDA, FDAs and JFMCs are registered as Societies under Society Registration Act, 1860. The organisational setup of the scheme in Chhattisgarh is as follows:

[2] ANR of degraded areas; AR and enrichment planting; Entry Point Activity (EPA) and participatory Micro-planning; implementation and monitoring of projects

Chart 3.3: Institutional Setup for implementation of NAP



3.3.2 Audit Objectives

The Audit of "Implementation of NAP in Chhattisgarh" was conducted to ascertain whether:

- the financial management under the scheme was in accordance with the Scheme Guidelines and instructions issued by the GoI and State Government from time to time;
- the funds were utilised in accordance with the plan observing due economy and effectiveness; and
- the forestry activities under NAP were carried out in accordance with the provisions of guidelines and were in conformity with the prescriptions envisaged in the Working Plans of the Divisions and instructions issued by the Department and Government from time to time.

3.3.3 Audit Criteria

The following rules, guidelines and orders were used as the Audit Criteria:

- Revised operational Guidelines of National Afforestation Programme issued by GoI (2009);
- The Working Plan (WP) of the territorial Divisions;
- Forest Financial Rules and Store Purchase Rules of GoCG; and
- Instructions/circulars/orders issued by the GoI and GoCG from time to time.

3.3.4 Audit Scope and Methodology

In Chhattisgarh state there are 32 FDAs and 7,887 JFMCs. Audit was conducted during January 2016 to June 2016 covering the period between 2010-11 and 2014-15 in the offices of SFDA and the 12 FDAs[3] (38 *per cent*) selected using Simple Random Sampling method. During the year between

[3] Baloda Bazar, Balrampur, Bastar, Dhamtari, Jashpur, Katghora, Kondagaon (South), Korba, Koriya, Manendragarh, Marwahi and Surajpur

2010-11 and 2014-15, these 12 test checked FDAs had incurred expenditure of ₹ 56.88 crore under the NAP. Records related to NAP of 97 JFMCs out of 395 JFMCs (24.56 *per cent*) falling under these FDAs were also checked. The methodology adopted for audit included scrutiny of records, collection of information through requisitions, joint physical verification etc. The scope, objectives and methodology of audit was discussed with Principal Secretary, Forest Department in an entry conference held on 13 April 2016. The PCCF represented the Department during the entry conference. The exit conference was held on 24 October 2016 wherein the audit findings and the recommendations were discussed. The replies received during the exit conference and at other points of time were appropriately incorporated in the relevant paragraphs.

Acknowledgement

Indian Audit and Accounts Department acknowledges the co-operation extended by the Forest Department for timely providing requisite information and records to audit so as to complete audit within the time schedule.

3.3.5 Status of funds received and expenditure incurred under NAP

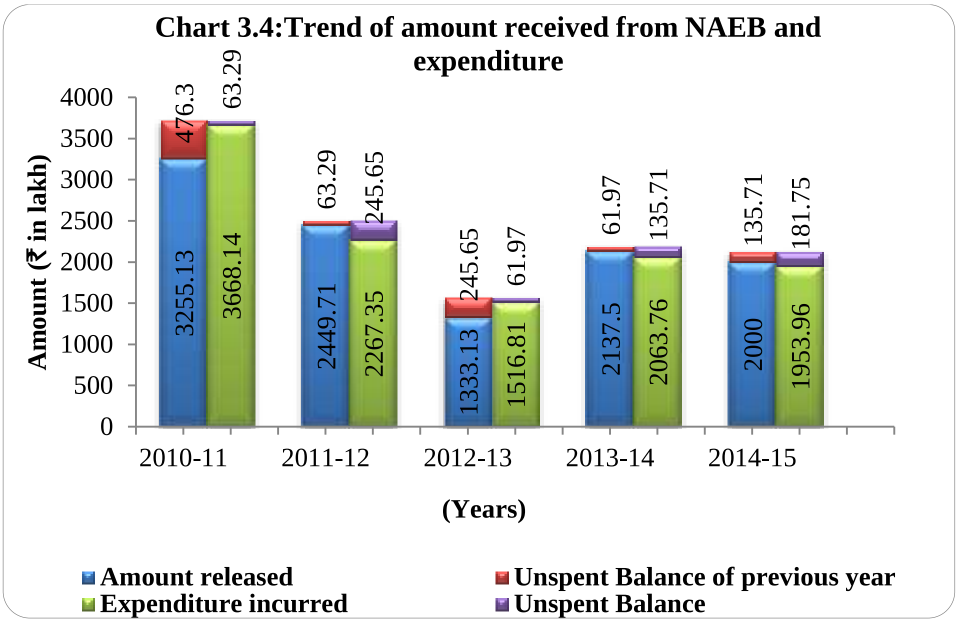
During the period between 2010-11 and 2014-15, the status of funds sanctioned by NAEB and expenditure incurred by the SFDA has been detailed in the following table:

Table 3.2: Trend of amount received from NAEB and expenditure

(₹ in lakh)

Year	Amount released	Unspent Balance of previous year	Total	Expenditure incurred	Unspent Balance (percentage)
2010-11	3,255.13	476.30	3,731.43	3,668.14	63.29 (1.70)
2011-12	2,449.71	63.29	2,513.00	2,267.35	245.65 (9.77)
2012-13	1,333.13	245.65	1,578.78	1,516.81	61.97 (3.92)
2013-14	2,137.50	61.97	2,199.47	2,063.76	135.71 (6.17)
2014-15	2,000.00	135.71	2,135.71	1,953.96	181.75 (8.51)
Total	**11,175.47**	**982.92**	**12,158.39**	**1,1470.02**	

(Source: Information provided by the Department)



A review of the funds released for NAP during the period 2010-11 to 2014-15 revealed that the Department could not spend the entire amount available and the savings ranged from 1.70 to 9.77 *per cent* in all these years.

After we pointed this out, the Government replied (October 2016) that the sanctioned amount could not be utilised due to delay in receipt of second and third installment from NAEB (in the month of January and February).

AUDIT FINDINGS

3.3.6 Micro-plans of the JFMCs not formulated

Before 2010-11, micro plans of 3,502 JFMCs had been prepared. During the period between 2010-11 and 2014-15, micro plans of only 376 JFMCs were prepared against the remaining 4,385 JFMCs.

As per the paragraph 4.3 of the revised guidelines of the NAP, after formation of FDA and JFMC, a micro-plan for each village shall be prepared by the FDA for each JFMC consisting of an integrated plan for forest development and village development. The forest development part of the micro-plan shall be based upon the WP of the territorial division concerned and the village development plan shall be made on the basis of ongoing and potential works that could be undertaken as part of Entry Point Activity (EPA) under NAP.

As per the APOs of the SFDA there are 32 FDAs and 7,887 JFMCs in the State which had already been formed before 2010-11. Of these, micro-plans of 3,502 JFMCs have been formulated till 31 March 2010. During scrutiny of APOs of SFDA forwarded to NAEB for approval during the period between 2010-11 and 2014-15, we noticed that NAEB sanctioned an amount of ₹ 70.29 lakh for preparation of micro-plans against which expenditure of ₹ 41.46 lakh was incurred. As per the APO submitted for the year 2015-16, micro-plans of only 376 JFMCs (nine *per cent*) have been prepared against the remaining 4,385 JFMCs. Further, only 10 JFMCs have produced there micro-plan during audit of FDAs out of 97 test checked JFMCs. In absence of the micro-plan, the base line information on the condition of forests under the charge of a JFMC and its requirement remained unascertained. As a result, proper planning for need based annual work programme for village development in the JFMC area would not be feasible. As micro-plans were not prepared, there were instances of plantations in ineligible areas under NAP as discussed in the succeeding paragraphs.

After we pointed this out, the Government replied (October 2016) that micro-plan of JFMCs were not prepared as sufficient funds were not received for that. Reply is not acceptable as the funds sanctioned for the purpose of micro-planning were not fully utilised.

The Government may ensure micro-planning of all the JFMCs at the earliest so that activities under NAP are executed in a planned manner.

3.3.7 Financial Management

3.3.7.1 Delay in transfer of funds from NAEB to SFDA and then to the FDAs

Delay in submission of APOs by the SFDA and absence of timeframe regarding sanctioning the APO by NAEB led to the delay of 37 to 137 days in release of funds. Further, SFDA released funds to the FDAs against the approved APOs with a delay ranging from 46 to 133 days which resulted in reaching the funds to FDAs when the period for advance work and plantation is normally over.

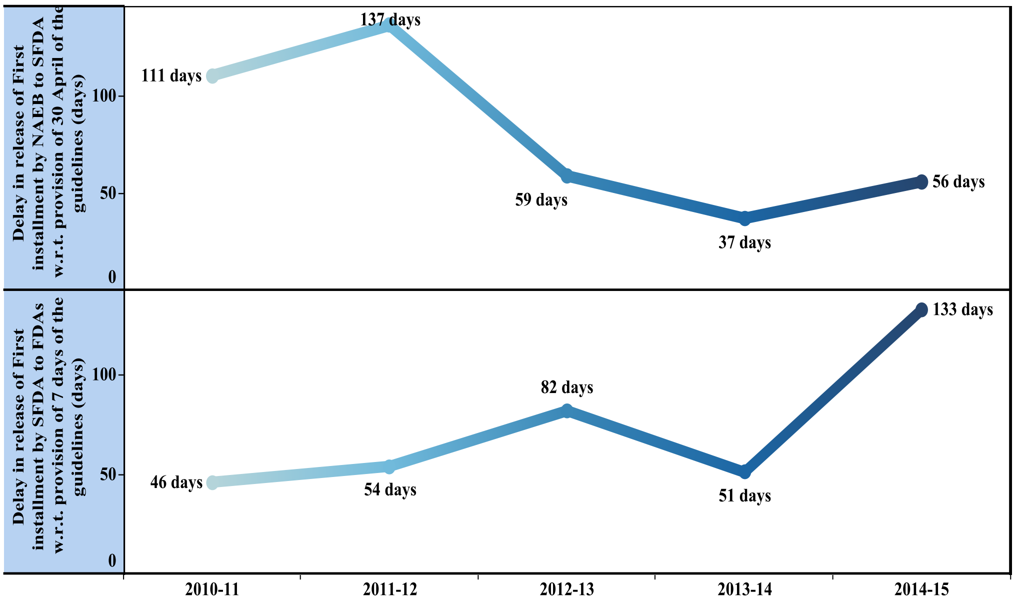
The NAEB instructed (July 2010) the SFDA to forward the APO of the State before 30 April of each year. As per the guidelines 50 *per cent* of the approved cost of the APO of the State was to be released by NAEB to the SFDA as first installment at the commencement of financial year, preferably by 30 April each year without waiting for Utilisation Certificates (UC) and progress reports of the previous year in order to match the timing of plantation activities. The SFDA is required to transfer the funds to the respective FDA within seven days of receipt from NAEB.

During the test check of sanction files in the SFDA, we observed the status of release of funds from NAEB to SFDA and SFDA to FDA during the period between 2010-11 and 2014-15 which has been detailed in the following table:

Table 3.3: Delay in transfer of funds from NAEB to SFDA and SFDA to FDAs

Year	Date of Submission of APO by SFDA to NAEB	Date of release of First installment by the NAEB to SFDA	Delay in release of First installment by NAEB to SFDA w.r.t. provision of 30 April of the guidelines (days)	Date of release of First installment by SFDA to FDAs	Delay in release of First installment by SFDA to FDAs w.r.t. provision of 7 days of the guidelines (days)
2010-11	(After 13-07-2010)	19-08-2010	111	11-10-2010	46
2011-12	02-08-2011	14-09-2011	137	14-11-2011	54
2012-13	08-10-2012	28-06-2012	59	25-09-2012	82
2013-14	17-04-2013	06-06-2013	37	03-08-2013	51
2014-15	29-04-2015	25-06-2014	56	12-11-2014	133

Chart 3.5: Dealy in release of funds from NAEB to SFDA and SFDA to FDA



It may be seen from the above table that during the period between 2010-11 and 2012-13, APOs were submitted by the SFDA with a delay of two to six months. However, APOs were timely submitted in 2013-14 and 2014-15. We further observed that there were no instructions/guidelines prescribing the time within which APOs were to be sanctioned by NAEB. Delay in submission of APOs by SFDA (2010-11 to 2012-13) to NAEB and absence of instructions/guidelines regarding sanctioning the APO by NAEB led to the delay of 37 to 137 days in release of first installments of the funds with respect to the provision of 30 April mentioned in the guidelines. Further, SFDA released funds to the FDAs against the approved APOs with a delay ranging from 46 to 133 days.

Though the delay of transmission of funds from NAEB to SFDA decreased from 2010-11 to 2014-15, the delay in transmission of funds from SFDA to FDAs increased during the same period. As a result of these delays in transmission of funds at NAEB and SFDA levels, the first installments reached FDAs between months of August and November (post monsoon) when the period for advance work and plantation is normally over.

After we pointed this out, the Government replied (October 2016) that delay in transfer of funds from SFDA to FDA was due to prescribed procedure for release of money to FDAs at Government level. The reply is not acceptable as the procedures for transmission of funds should have concurrence with the provisions of the guidelines. Department's failure to adhere the time-frame prescribed in the guidelines while transferring the funds to FDAs led to the delay.

3.3.7.2 Delay in transfer of funds from FDAs to JFMCs

Guidelines for transferring the funds from FDAs to JFMCs were not observed which resulted in reaching the funds to JFMCs in the next financial year.

As per the guidelines, FDAs were required to transmit the 80 *per cent* of the funds to the respective JFMCs within 15 days from the receipt from the SFDA to undertake the implementation of the works envisaged in the APO. When 50 *per cent* of the funds released to a JFMC has been utilised, the balance 20 *per cent* of the funds should be released.

During the test check of allotment files of NAP in test checked 12 FDAs, we noticed that guidelines for transferring the funds to JFMCs were not observed by the eight FDAs[4]. There were delays in transfer of funds upto ten months. As a result of these delays, the funds reached JFMCs in the next financial year (as detailed in ***Appendix 3.2***). Also, the funds reached to JFMCs when the periods of advance works as well as plantations was over.

After we pointed this out, the Government replied (October 2016) that instructions had been issued to the FDAs to release the fund on time.

3.3.7.3 Transfer of funds from one FDA to another in contravention of the guidelines of NAP

In contravention of the guidelines, funds were transferred from one FDA to another without prior approval of NAEB. Funds were transferred for establishing Handicraft Emporium in Raipur without being sanctioned in the APO.

The funds under NAP are allocated to the FDAs as per the proposed activities included in the APO approved by the NAEB. As per the provisions of guidelines, there shall be no diversion of funds from one FDA/JFMC to another FDA/JFMC save in exceptional circumstances and with the prior approval of NAEB. Guidelines prescribe for adjustment of unspent balance of previous year pertaining to an FDA in the grant of the next year.

During the test check of Cash Book and Note sheet files of FDAs, we observed the following cases of diversion of funds from one FDA to another:

- FDA, Dhamtari, Kondagaon (South) and Bastar transferred an amount of ₹ 24.75 lakh to FDA, Raipur in March 2011 and May 2011. As per the orders of SFDA (March and May 2011), these funds were transferred for Handicraft Emporium. However, establishment or operation of Handicraft Emporium was not included in the APO of SFDA. Also no prior sanction for inter-FDA transfer of funds has been taken by SFDA from NAEB.
- FDA, Kondagaon (South), Marwahi and Korba received an amount of ₹ 64.08 lakh from other FDAs for meeting the expenses of the works approved under the APOs. No prior sanction was found to be taken from NAEB regarding inter-FDA transfer of funds.

---

[4] Balrampur, Baloda Bazar, Bastar, Dhamtari, Kondagaon (South), Koriya, Korba and Surajpur

Thus, funds were diverted from the intended activity as approved in APO to the other activities. Funds sanctioned for approved APOs of the FDAs were diverted to meet out the APO expenses of other FDAs without prior approval of NAEB.

After we pointed this out, the Government replied (October 2016) that the funds were utilised in establishment of Handicraft Emporium. Handicraft items which were made by the villagers of FDA were sold through the Handicraft Emporium, as generating employment in villages was an objective of NAP. The reply does not clarify the reasons for inter FDA transfer of funds without prior approval of NAEB as envisaged in guidelines. The Handicraft Emporium could have been established directly by the SFDA or sanctioning the fund to the FDA concerned by including the same in the APO instead of transferring the same from other FDAs.

3.3.7.4 Funds lying idle in the accounts of JFMCs

An amount of ₹ 1.10 crore was lying unutilised in the accounts of seven JFMCs. In absence of periodical returns to be submitted by the JFMCs to FDAs, we could not ascertain the activities to which these funds were related and for what reasons, expenditure was not incurred.

During the test check of pass books, cash books and other records of JFMCs, we noticed that in seven JFMCs pertaining to three FDAs, funds amounting more than ₹ 10 lakh were lying unutilised as detailed in the following table:

Table 3.4: Details of funds lying idle in JFMCs' accounts

Sl. No.	Name of JFMC	Name of FDA	Unutilised Amount		Date from which no amount was withdrawn
			(₹ in lakh)	As on	
1	Kaikachhar	Jashpur	10.24	May 2016	July 2014
2	Korchikani	Jashpur	13.03	May 2016	July 2014
3	Angaartoli	Jashpur	16.31	May 2016	July 2014
4	Potedand	Koria	10.52	May 2016	December 2014
5	Dumardeeh	Korba	23.21	June 2016	September 2014
6	Rajgamar	Korba	21.76	June 2016	April 2010
7	Godma	Korba	14.62	July 2016	April 2014
Total			**109.69**		

It may be seen from the above table that an amount of ₹ 1.10 crore pertaining to the period up to 2014-15 was lying idle for the period of almost two to six years in the accounts of the above JFMCs. In absence of periodical returns and work-wise segregation of funds in the accounts of JFMCs, audit could not ascertain that to which work, the funds were related and for what reasons, expenditure was not incurred.

After we pointed this out, the Government replied (October 2016) that clarification had been sought from DFOs concerned regarding unspent balance at JFMCs level. Unspent money would be adjusted in next Annual Working Plan.

The Government may consider streamlining the procedures for ensuring timely transmission of funds in accordance with the provisions of the guidelines, restrict the inter-FDA transfer of funds without prior approval of NAEB and avoid undue blockage of funds in the accounts of JFMCs.

3.3.8 Expenditure in contravention of guidelines of NAP

3.3.8.1 Installation of Improved Biomass Chulhas in JFMCs

The Member Secretary, SFDA ordered the diversion of funds provided for execution of forestry activities as approved in the APO, for installation of Improved Biomass Chulhas(IBCs) on the basis of false statement and without having approval from NAEB or SFDA.

During scrutiny of allotment files of FDAs Baloda Bazar, Bastar, Dhamtari, Katghora, Kondagaon (South) and Korba we noticed that as per the guidelines of NAP, sanction of ₹ 121.02 lakh was accorded to the FDAs for Soil Moisture Conservation (SMC), Micro-planning, Awareness, Fencing, Monitoring and Evaluation and Overhead as a percentage of plantation cost for the year 2010-11.

Member Secretary, SFDA instructed (March 2011) that since no new area for plantation was sanctioned in 2010-11, there was no use of funds received in the heads other than Monitoring and Evaluation. Hence funds received in the other heads would be used for installing Improved Biomass Chulhas (IBC) by the JFMCs. The said instructions also included a list of FDAs with number of IBCs to be procured. However, we observed that in six out of 12 FDAs, IBCs were procured and installed incurring an expenditure of ₹ 83.98 lakh[5]. During further scrutiny, we noticed that in the APO of 2010-11, as approved by the NAEB, there was no proposal for purchase of IBCs at all instead there existed an approval for an advance work and plantation in 122 and 1070 (500+570) hectare area in the above FDAs. As such, it was falsely stated that there was no new area for plantation in 2010-11. Clearly, ₹ 83.98 lakh was misutilised on the basis of false statement.

After we pointed this out the Government replied (October 2016) that installation of Bio-Mass Chulhas was done under the Entry Point Activity (EPA) and the expenditure incurred from unspent balance of Overhead and EPA. However, a departmental enquiry was also being conducted on the above matter. The enquiry report would be intimated to the audit after its completion. Reply is not acceptable as the instructions issued by the Member Secretary, SFDA had falsely stated that there was no new work proposed and hence the funds of the heads other than monitoring and evaluation would be used for the installation of IBCs. Also, it falsely stated that the decision was taken by the SFDA as no meeting of General/Executive body of SFDA was held during the period between 2010-11 and 2014-15.

---

[5] Baloda Bazar – ₹ 9.00 lakh; Bastar – ₹ 19.73 lakh; Dhamtari – ₹ 25.27 lakh; Katghora – ₹ 8.39 lakh, Kondagaon (South) – ₹ 8.07 lakh and Korba – ₹ 13.52 lakh

3.3.8.2 Irregular payment to NGO by diverting the funds of NAP for the works not proposed under the APO

Payment was made to an NGO and a JFMC for the work of cattle camp which was not approved in the APO. Further, there was no evidence in the FDA regarding execution, monitoring and evaluation of the work so that the basis of making payment could be established.

CEO, FDA (DFO), Dhamtari signed an MOU (May 2011) with a Non-Governmental Organisation (NGO) Haritima Paryavaran Sanrakshan Sewa Samiti (HPSSS) for developing secure, sustainable livelihood opportunities and building effective linkages covering 540 families of six villages during the period of one year. The work was named by the FDA as **Cattle Camp**[6] in the sanction orders. Scrutiny of note sheets and cashbook of FDA revealed the following irregularities:

- No such work was proposed by the FDA in its APO submitted to SFDA and subsequently approved by the NAEB. Also, no approval from NAEB was found in the records regarding diversion of funds.
- The total project cost of the work was ₹ 66.69 lakh out of which ₹ 6.67 lakh was paid to HPSSS (June 2011) as the startup fund and as per the conditions of the MOU, after receipt of startup fund, HPSSS had to submit monthly reports and bills/vouchers to the Range Officer (RO) concerned who had to inspect the work and submit the same to the Sub-Divisional Forest Officer (SDO). SDO in turn was required to physically verify the work and submit his report to the DFO regarding quality and quantity of work. DFO would take decision for release of next installment on the basis of that report. However, we did not find any such documentation in the records of physical verification/certification by the authorities. The remaining amount of ₹ 60.05 lakh was transferred to JFMC, Budharao (July 2011) by DFO Dhamtari despite the fact that the same was not a beneficiary JFMC under the project as per the MOU. Despite several reminders during the course of audit, the JFMC did not submit any records to audit regarding the above payment and utilisation of money.
- Monthly, quarterly and annual returns as prescribed in the MOU, details of training programmes to the JFMCs and staff, assets created and photographs of the works executed under the programme were not found on record in the FDA.

The approval of above work by the FDA without being sanctioned under NAP and payment of ₹ 66.72 lakh was made to the HPSSS and JFMC, Budharao within the time span of 40 days for a work which had to be executed in a period of one year. No progress report, bills, vouchers and other records as enumerated in the MoU with NGO was found in records. JFMC, Budharao did not produce its accounts and other documents to audit. However, no cognisance was taken by the FDA as well as SFDA to monitor and evaluate the work till date. Thus, incurring an expenditure of ₹ 66.72 lakh through an NGO in the name of Cattle Camp was highly irregular and misappropriation of the funds could not be ruled out.

---

[6] The name of CATTLE CAMP has no relation with the works executed by the HPSSS.

After we pointed this out the Government replied (October 2016) that a letter had been issued to the DFO concerned for clarification. After receiving reply, action would be taken as per rules.

3.3.8.3 Irregular advances to the Range Officers

Though ROs have no role in the structure of NAP, Forest Advances (FA) were given to them for meeting Government expenses. Further, no accounts were submitted by the ROs in respect of these advances.

As per the revised guidelines of NAP, the FDAs are required to transfer the funds to the JFMCs for the activities to be carried out and there is no provision for providing Forest Advances (FA) to Range Officers (RO) for meeting the expenses.

During scrutiny of cash books of test checked FDAs, we noticed in three FDAs[7] that an amount of ₹ 74.24 lakh was given to ROs as FA during the period between 2010-11 and 2012-13 for meeting government expenses. However, neither any details of the works to be carried out were given in the sanction orders nor any accounts were submitted by the ROs against these advances.

After we pointed this out, the Government replied (October 2016) that a letter has been issued to DFOs concerned for clarification. After receiving reply, action would be taken as per rules.

3.3.8.4 Purchase of articles without observing Guidelines and Store Purchase Rules

In contravention to the provisions of guidelines, purchases were made from overhead for use in Divisions and higher offices. While making purchases, neither Store Purchase Rules were followed nor were store/stock accounts kept for articles so purchased.

As per the guidelines of NAP, overheads may include expenditure on hired staff including for purpose of finance and accounts/establishment/vehicles etc. Further, Rule 3 and 4 of Chhattisgarh Store purchase Rules, 2002 administering the purchases through tenders and quotations and maintenance of the Store/ Stock account of the articles purchased should be followed.

During the test check of payment vouchers of six out 12 FDAs, we observed that purchase of various items valuing ₹ 52.40 lakh was made during the period between 2010-11 and 2014-15 such as computers, computer peripherals, furniture, Close Circuit Television (CCTV) camera, Air Conditioners (ACs), Solar lanterns etc. by the FDAs/JFMCs from the funds allocated under overheads for use in Division/Circle offices as detailed in ***Appendix 3.3***. The guidelines do not provide for making purchases from the overheads. However, expenditure was incurred for purchasing articles for use in divisions and higher offices. Further, no tenders/quotations were found in the records for the purchases as required under Rule 3 and 4 of the

[7] Baloda Bazar – ₹ 31.35 lakh, Bastar – ₹ 29.93 lakh and Dhamtari – ₹ 12.96 lakh

Chhattisgarh Store Purchase Rules. Also, store/stock accounts of the articles purchased from NAP funds were not maintained in FDAs and JFMCs.

After we pointed this out, the Government replied (October 2016) that a letter had been issued to DFOs concerned for clarification. After receiving reply, action would be taken as per rules.

3.3.8.5 Irregular payment of Honorarium

Honorarium was irregularly paid to the Government servants on monthly basis for doing the work of NAP. Payment was irregularly made to a retired Government servant engaged in Circle office.

The NAP Guidelines prohibits creation of new posts for SFDA, FDAs and JFMCs. However, the expenditure on hired, contractual and outsourced persons could be met from the head 'overheads'. Further, As per Fundamental Rules 9 and 47 read with Subsidiary Rules 6, Honorarium is a non-recurring payment given to Government Officials from the consolidated fund of India or State as remuneration for special work of an occasional or intermittent character. It further clarifies that no matter how much special are the official duties of a government servant, Honorarium should not be sanctioned for the official duties performed by him.

During the test check of allotment files, note sheets and payment vouchers of the FDAs, we observed the irregular payment of honorarium as detailed below:

- During the period between 2010-11 and 2014-15, FDA, Dhamtari had paid honorarium of ₹ 8.82 lakh to government servants performing the regular duties in the division on monthly basis. Further, honorarium to the Government servants serving in the circle office were also paid who had no role in NAP as all the records are kept in the FDAs. As such, payment of ₹ 8.82 lakh as honorarium to the regular Government employees of the department for performing their regular duties was irregular.
- In FDA, Bastar, we noticed that a retired Government Servant hired in circle office was paid honorarium of ₹ 1.44 lakh during the period from September 2012 and April 2015 for maintaining the records of FDA at circle level. However, the records relating to NAP are maintained at FDA level which is the Division office and no records of NAP are maintained/kept at the circle level, i.e. CCF office. Hence payment of ₹ 1.44 lakh to a person hired in circle office, where no records of NAP are kept or maintained, was irregular.

As such payment of honorarium amounting ₹ 10.26 lakh was irregular, contrary to the provisions of guidelines and may be recovered.

After we pointed this out the Government replied (October 2016) that a letter had been issued to DFOs concerned for clarification. After receiving reply, action would be taken as per rules.

Government may consider ensuring that the FDAs/JFMCs must adhere due economy, comply with the guidelines of the scheme and observance of the Rules/provisions in force while incurring the expenditure.

3.3.9 Selection of ineligible sites for plantation

The revised operational guidelines of NAP provide for treatment of degraded forest areas through Artificial Natural Regeneration (ANR), Artificial Regeneration (AR), Bamboo Plantation (BP), Mixed Plantations and Pasture Development work. As per the type and density of the forests, WP of a division classifies the forests in separate working circles and provides prescriptions for each working circle. Further, PCCF had instructed (July 2013) that treatment of the same area during the same period of time under two different heads is irregular. Before forwarding the treatment projects to the PCCF, the DFO shall certify that no plantation or rehabilitation of degraded forest work was carried out in last five years and protection/maintenance work from any other head is not in continuation in the same area.

During test check of records of FDAs, we noticed that sites for treatments were selected in contravention to the above provisions as detailed in the following paragraphs.

3.3.9.1 Selection of sites for plantation in contravention to the provisions of WP

Plantation sites were selected in contravention to the provisions of WPs. As a result of this, there was negligible growth in plants in Manendragarh while all the plants of Bamboo plantation in Surajpur died.

- In FDA, Manendragarh and Surajpur, AR and BP were carried out in 200 hectares and 50 hectares area respectively incurring expenditure of ₹ 91.74 lakh[8]. These compartments belonged to Improvement Working Circle (IWC).During physical verification, these plantation sites were found covered with dense forests having abundant regeneration. The FDAs had taken up plantation in the dense forest as a 'gap plantation'. As a result of this, there was negligible/unsatisfactory growth of plants in sites of FDA, Manendragarh. The bamboo plantation in FDA, Surajpur was not successful and all the plants had died. There was no requirement of plantation in such sites and only protection was required for regeneration of the forests.

[8]

Name of FDA	Area (Ha.)	Compartment No.	Expenditure incurred (₹ in lakh)	Period of work
Manendragarh	200	684, 753, 769, 770	84.38	2011-12 to 2015-16
Surajpur	50	1820	7.36	2012-13 to 2014-15
Total	**250**		**91.74**	

(Bamboo plantation site in Surajpur with abundant regeneration and dead bamboo plants)

- Further, AR work was taken up in 50 hectare area in compartment no. 902 of FDA, Manendragarh during the period between 2011-12 and 2014-15 and an expenditure of ₹ 13.73 lakh was incurred on plantation of 55,000 plants. Further scrutiny revealed that the areas selected for treatment belonged to Selection cum Improvement (SCI) working circle having forest of density of 0.5 and more. As per the prescriptions for treatment of SCI working circle, plantations should have been taken in the areas having density below 0.2 and blank areas of more than 5 hectares were available at one place which was not taken care of while taking up the above plantation.

After we pointed this out the Government replied (October 2016) that a physical verification would be conducted in respect of audit observation and the report would be intimated to audit.

3.3.9.2 Selection of sites already under treatment from other budget heads

Sites already under treatment from other budget heads were selected for plantation under NAP which has been prohibited by the Department in their circular of July 2013.

- In FDA, Dhamtari, Artificial Regeneration (AR) work was taken up in 120 hectare area of compartment no. 468 during the period between 2011-12 and 2014-15 and expenditure of ₹ 38.40 lakh was incurred on plantation of 1,32,000 plants. Further scrutiny revealed that the areas selected for treatment belonged to SCI working circle having dense forest of density 0.5 and more. Total area of the compartment was under treatment from Compensatory Afforestation Management and Planning Authority (CAMPA) fund as well as State Budget. No certification from DFO was found recorded in accordance with the Departmental instructions of July 2013 to the effect that no plantation or rehabilitation of the degraded forest work was carried out in last five years and protection/maintenance work from another head is in continuation in the same area.
- In FDA, Kondagaon (South), 20 and 5 hectare areas of compartment no. 723 and 722 were treated with Pasture development (PD) and AR

respectively and expenditure of ₹ 6.47[9] lakh was incurred during the period between 2012-13 and 2014-15. However, the treatment of rehabilitation of degraded forests was in continuance till 2013-14 and 2014-15 in the whole area of the compartments. Further, no justification/certification was found recorded in accordance with the Departmental instructions. Also, areas identified for development of pasture should have not been treated further through any other forestry operations.

After we pointed this out the Government replied (October 2016) that a physical verification would be conduct in respect of audit observation and the report would be intimated to audit.

Government may consider ensuring the plantation only in eligible sites and in consonance with the prescriptions of WPs of the divisions. Government may also consider declaring the areas selected for pasture development as ineligible for further forestry operations.

3.3.10 Incomplete execution of works

As per the guidelines of NAP, the project of plantation is to be prepared over five years having an advance work i.e. site preparation in first year, creation i.e. plantation in second year, casualty replacements, security and upkeep in third year and maintenance, security and upkeep in fourth and fifth years are to be taken up. Once the sanction of advance work is made, sanctions for activities to be carried out in next four years are made by NAEB in subsequent years for creation in second year and maintenance in subsequent three years.

We observed that there were incomplete executions of forestry activities in three test checked FDAs as discussed in the succeeding paragraphs:

3.3.10.1 Preparation of incomplete Plantation projects and their execution

In contravention to the provision of guidelines of NAP, projects were not prepared for the period of five years. Preparation of partial projects and their execution led to incomplete execution of work.

We observed that in FDA, Jashpur in 16 JFMCs, sanctions of ₹ 1.22 crore were accorded in 2013-14 for execution of advance work and plantation under ANR treatment in 650 hectare area. Accordingly, expenditure of ₹ 1.22 crore was incurred. We further noticed that projects were prepared including the advance work and plantation only. Projects were not prepared for casualty replacements in third year as well as maintenance, security and upkeep in third to fifth years. We also noticed that sanction of ₹ 26.38 lakh was accorded by NAEB in the year 2015-16 for maintenance of above plantations. However, no expenditure was incurred by JFMCs for maintenance of the plantations due to absence of projects for the maintenance of plantations in subsequent years. Further, in absence of security and upkeep of the plantations in third to fifth years as per the standards of NAP, the plants are prone to mortality and the expenditure incurred on these plantations would prove unfruitful.

---

9 ₹ 4.67 lakh + ₹ 1.8 lakh

After we pointed this out, the Government replied (October 2016) that notice had been issued to the DFO concerned for regarding not incurring expenditure and preparation of incomplete project reports. Action would be taken as per rules after receipt of reply.

3.3.10.2 Maintenance and upkeep in AR work not done

Though the advance work, plantation and maintenance in third year were done, no maintenance and upkeep work was executed in fourth and fifth years were carried out. This led to the partial execution of the plantation activity.

We observed in FDA, Bastar that AR work was done in 100 hectare area under three JFMCs[10] in 2012-13. The activities of first three years viz. advance work, plantation and casualty replacement, security and upkeep were carried out by the FDA during the period between 2011-12 and 2013-14 incurring an expenditure of ₹ 33.98 lakh. Further it was observed that though the sanctions for security and upkeep work was to be carried out in fourth and fifth years was accorded to the JFMCs in 2014 but no security and upkeep work of the plantation was carried out in the subsequent years. As a result, the funds allocated to the JFMCs were lying idle keeping the maintenance and security of the plantations unexecuted. Further, in absence of security and upkeep of the plantations in fourth and fifth year as per the standards of NAP, the plants are prone to mortality and the expenditure incurred on these plantations would prove unfruitful.

After we pointed this out the Government replied (October 2016) that notice had been issued to the DFO concerned for not executing the maintenance work and timely payment to the labours. Action would be taken as per rules after receipt of reply.

Government may consider ensuring the proper maintenance of the plantations raised/treatments done in the forest areas under the scheme.

3.3.11 Conclusion

Though the funds were allotted for micro-planning of the JFMCs, plans were prepared for nine *per cent* of the JFMCs for which micro-plans were to be prepared.

There were inordinate delays in transmission of funds from NAEB to SFDA, SFDA to FDAs and FDAs to JFMCs. Funds were transferred from one FDA to another without having prior approval of NAEB and for the purposes not mentioned/approved under the APOs.

Funds were irregularly paid to NGO for the works not approved under APOs. Neither any progress report/return regarding the work was submitted nor was any cognisance taken by the FDA/SFDA to monitor/evaluate the work done.

IBCs were installed in the JFMCs incurring expenditure from the funds provided for other purposes on the basis of false statements.

[10] Rajnagar, Jhitkuguda and Pahurbel

Inappropriate sites/sites already under treatment were selected for plantations. There was incomplete execution of works due to preparation of incomplete projects/maintenance of plantations not done/stopping the works midway.

Thus, there was inadequate financial management of the scheme leading to delayed transmission of funds to the end user (JFMCs) and diversion of funds from the intended objectives. The Department lacked in observing the prescriptions of WPs and instructions issued for executing the forestry activities.

3.3.12 Recommendations

The Government may ensure micro-planning of all the JFMCs at the earliest so that activities under NAP be executed in a planned manner.

The Government may consider streamlining the procedures for ensuring timely transmission of funds in accordance with the provisions of the guidelines, restrict the inter-FDA transfer of funds without prior approval of NAEB and avoid undue blockage of funds in the accounts of JFMCs.

Government may consider ensuring that the FDAs/JFMCs must adhere due economy, comply with the guidelines of the scheme and observance of the Rules/provisions in force while incurring the expenditure.

Government may consider ensuring the plantation only in eligible sites and in consonance with the prescriptions of WPs of the divisions.

Government may consider ensuring the proper maintenance of the plantations raised/treatments done in the forest areas under the scheme.

Other Audit Observations

3.4 Avoidable expenditure on plantation

Expenditure of ₹ 1.08 crore was incurred on the plantations carried out in 175 hectare in contravention to the departmental instructions in forest areas of Dhamtari and Kondagaon (South) Divisions where previous works were still continuing.

Principal Chief Conservator of Forests (PCCF), Chhattisgarh had instructed (July 2013) the field offices, that the Conservators of Forests (CF), before forwarding the proposals for plantations to the PCCF shall take certificate from the Divisional Forests Officer (DFO), that no plantation or rehabilitation of degraded forests activity had been carried out in proposed area in last five years and no maintenance/protection activity is in progress from any other head. DFO shall thoroughly examine the proposals before forwarding them for approval. Treatment of same area under two heads simultaneously is irregular and deteriorates the image of the Department.

- During test check (January 2016) of plantation report for the year 2014-15 and 2015-16 in the office of Divisional Forest Officer (DFO), Dhamtari, we noticed that plantation in 100 hectare and 50 hecatre were carried out in Compartment no. 443 and 111 in the year 2014-15 and 2015-16 by incurring expenditure of ₹ 59.03 lakh and ₹ 32.80 lakh respectively. Further scrutiny of Working Plan of the divisions and the progress report of the previous years we noticed that the position of the compartments (443 and

111) *vis a vis'* the works carried out between 2010-11 and 2014-15 are as follows:

Table 3.5: Details of the works done earlier

Compt. No.	Area of the compartment	Name of work	Period of work	Total area of the work (in ha.)
111	318.33	Departmental	2010-11 to 2014-15	165.00
		State CAMPA	2010-11 to 2014-15	100.00
		State CAMPA	2010-11 to 2014-15	40.00
443	145.564	RDF (Without plantation)	2010-11 to 2014-15	145.564
Total	**463.894**			**450.564**

From the above table it is clear that out of the total area of 463.894 hectare of two compartments, the Division had treated 450.564 hectare area between 2010-11 and 2014-15. Thus, only 13.33 hectare area was left untreated in Compartment No. 111 in 2014-15. DFO, Dhamtari without ensuring the above facts, prepared the projects for further plantation in 100 and 50 hectare area in Compartment No. 443 and 111 in the year 2014-15 and 2015-16 respectively and incurred expenditure amounting to ₹ 91.83 lakh (March 2016). This was in violation of the PCCF's instructions as 136.67 hectare area was treated with plantation work between 2014-15 and 2015-16 without any area for treatment. Further, we observed that no certificate by DFO, Dhamtari as prescribed by PCCF was available in the Project Report. Thus the DFO without ensuring the status of previous work forwarded the proposal to CF and carried out the plantation work in the already treated area. This resulted in avoidable expenditure amounting to ₹ 83.09 lakh[11].

After we pointed out this in audit (January 2016), DFO, Dhamtari replied that in compartment no. 111, out of the plantation work taken up under CAMPA in 140 hectares in 2011-12, plantation was actually carried out in 90 hectares only. Thus more than 50 hectare[12] area was available in the Compartment for any further treatment work. Accordingly, plantation in 50 hectare was taken in the Compartment in the year 2015-16. For compartment no. 443, the DFO replied that only protection and maintenance work was done between 2012-13 and 2014-15. Revised stock map of the compartment was prepared in 2012-13 and it was noticed that desired results of rehabilitation work without plantation done in the year 2010-11 were not achieved and hence the plantation work was taken up in the compartment.

Reply is not acceptable, as State CAMPA sanctioned the expenditure for 100 hectares as per the project report of Dhamtari Division. But the division had incurred the expenditure for 100 hectare when treatment was done only in 50 hectare. In Compartment No. 443, the DFO had already admitted that the plantation work was simultaneously carried out when the previous work was still under continuation. There was no mention of failure of earlier work in the Project report.

---

[11] Compt. No. 111 {₹ 32.80 lakh*(50.00 ha.-13.33 ha.)/50 ha.}= ₹ 24.06 lakh and Compt. No. 443 {₹ 59.03 lakh*(100.00 ha. -0 ha.)/100 ha.}=₹ 59.03 lakh

[12] 318.33-165-50-40= 63.33 hectare

- During scrutiny of plantation report for the year 2013-14 in the office of the DFO, Kondagaon (South) (January 2016), we noticed that teak plantation in 25 hecatre area of the Compartment 723 was undertaken in 2013-14 by incurring expenditure of ₹ 24.68 lakh. Further scrutiny of Working Plan, Compartment History and other records, we noticed that the total area of the Compartment 723 is 191.150 hectare and Rehabilitation of Degraded Forests (without plantation) work was taken up in the entire area of 191.150 hectare between 2007-08 and 2013-14. Since the treatment of entire area of the Compartment was still continuing in 2013-14, no area was available in the compartment for further treatment with or without plantation work. But the DFO without verifying the previous work done from the compartment history, prepared project report and carried out plantation work by planting 62,500 teak plants in 25 hectares in 2014-15. Neither there was any certificate that no plantation or rehabilitation of degraded forest activity was carried out in last five year nor any document relating to failure of previous work was found in the project report during audit. Thus the execution of the plantation works, when the previous work was going on, resulted in avoidable expenditure of ₹ 24.68 lakh.

After we pointed (January 2016) out, DFO replied (January 2016) that between 2007-08 and 2013-14 rehabilitation work without plantation work was carried out in entire area of the Compartment no. 723. During field inspection of the site it was noticed that the density of the area ranged between 0.2 and 0.5. Thus site preparation work was taken up in 2013-14 and plantation was carried out in 25 hectare area of the Compartment in 2014-15.

Reply is not acceptable as in Compartment No. 723, the DFO had already admitted that plantation work was carried out when the previous work was still under continuation. There was no mention of failure of earlier work in the Project report.

Thus the failure of DFOs in ensuring the compliance to PCCF's instructions before forwarding the proposal for plantation to CF and the sanctioning of the plantation work by CF in absence of prescribed Certificate from DFOs resulted in avoidable expenditure of ₹ 1.08 crore.

The matter has been reported (May 2016) to the Government/Department for their comments. Their reply is awaited (November 2016).

3.5 Irregular expenditure due to execution of ANR work in already treated coupes

Assisted Natural Regeneration (ANR) work under State CAMPA was taken in nine already treated coupes resulting in irregular expenditure amounting to ₹ 56.27 lakh.

Principal Chief Conservator of Forest (PCCF) instructed that (November 2011) Assisted Natural Regeneration (ANR)[13] work should be taken up only in those SCI/IWC coupes where felling work was taken up in the previous year. IWC coupes having density below 0.5 where plantation is required is not to be selected for ANR work.

[13] Assisted Natural Regeneration is the forestry activity taken to improve the regeneration of healthy coppice generated after felling of trees through singling, soil and water conservation and protection work.

During test check (March 2015) of progress report of forestry works and vouchers in Divisional Forest Officer (DFO), Kawardha, we noticed that natural regeneration work in nine out of 12 main felling coupes of 2010-11 admeasuring 906.18 hectare was taken up in 2011-12 and incurred expenditure of ₹ 9.12 lakh under Departmental Head. Further cross verifying the APOs wise work progress report of State CAMPA, we noticed that the division had carried out ANR work in 22 coupes for the year (2013-14) under CAMPA Head. Out of the above 22 coupes, nine coupes belongs to those coupes where Natural Regeneration had already been taken up in 2011-12 under Departmental Head. Thus, the Division had carried out the ANR work in 2013-14 where felling work was carried out in 2010-11 and incurred expenditure of ₹ 56.27 lakh under CAMPA Head. This was in violation of instructions issued by PCCF as the ANR work for the year was to be done in only those coupes where felling work was carried out in the previous year. Whereas, the Division had carried out the ANR work in the year 2013-14 in the coupes under CAMPA Head where felling work (2010-11) and natural regeneration work (2011-12) had already been carried out under departmental Head.

After we pointed out in audit (March 2015), DFO replied (March 2015) that in 2011-12, regeneration work was carried out under departmental heads in nine Improvement Felling Series (IFS) in which felling work was carried out in 2010-11. Since the objectives of the work could not be achieved, work under CAMPA was taken up again as per approved norms. The work had been taken up in the coupes having density not below than 0.5.

Reply is not acceptable as no records were produced to audit stating that the previous work done under the departmental head was unsuccessful and the objectives of the work under approved norms could not be achieved. Thus execution of the same work by incurring expenditure of ₹ 56.27 lakh under CAMPA was irregular.

The matter has been reported (May 2016) to the Government/Department for their comments. Their reply is awaited (November 2016).

3.6 Avoidable expenditure on construction of Cement Concrete Roads

Instructions of Rural Engineering Services (RES) Department were not observed while constructing the Cement Concrete roads in forest villages resulted in avoidable expenditure of ₹ 43.29 lakh.

Development Commissioner (DC), Rural Engineering Services (RES) cell, Chhattisgarh, Raipur had instructed (February 2005) that the Cement Concrete (CC) roads shall be constructed in rural areas with a width of three meter, depth of 15 cm and ratio of 1:2:4[14].

During test check (January 2016 and March 2016) of progress report of other forestry activities in the office of Divisional Forest Officer (DFO), Dhamtari and Katghora we noticed that expenditure of ₹ 1.09 crore was incurred in construction of eleven CC roads. Further scrutiny of Technical Sanction (TS),

[14] Ratio of cement, sand and graded stone aggregate

vouchers and other records revealed that the Department constructed eleven roads of 1:2:4 mix with the following specifications:

Table 3.6 :Details of construction of CC Roads

Divisions	No. of roads	Total length (m)	Width (m)	Depth (m)	Quantity of work executed (cmt)	Quantity of work to be executed (cmt.)	Rate (₹ per cmt)	Expenditure incurred (₹ in lakh)	Expenditure to be incurred (₹ in lakh)
1	*2*	*3*	*4*	*5*	*6= (3)*(4)*(5)*	*7= (3)*3.00*0.15*	*8*	*9*	*10*
DFO, Dhamtari	1	230	4.00	0.20	184	103.50	3620.10	6.66	3.75
	3	425.75	4.00	0.22	374.66	191.59	3265.60	12.23	6.26
	5	1000	4.00	0.15	600	450.00	3265.60	19.59	14.70
DFO, Katghora	2	425	4.00	0.30	510	191.25	3190.50	16.27	6.10
Total	**11**	**2080.75**			**1668.66**	**936.34**		**54.75**	**30.81**

It can be seen from the above table that the Department executed 1668.66 cubic meter of work for constructing 2080.75 metre length of roads with four metre width and depth ranging from 0.15 metre to 0.30 metre by incurring expenditure of ₹ 54.75 lakh. But if the work were done as per the instruction of DC RES, the same would have been completed with an expenditure of ₹ 30.81 lakh. Thus by not complying the instructions of DC, RES 732.32 cubic meter of extra work was executed resulting in avoidable expenditure of ₹ 23.94 lakh. Further, in six roads of Dhamtari Division, after executing CC work in the ratio of 1:2:4, again CC work was done in the ratio of 1:3:6 and 1:4:8 in one km and 200 metre length respectively by incurring expenditure of ₹ 19.35 lakh[15].

After this was pointed out in audit (January 2016 and March 2016) DFO, Dhamtari replied (January 2016) that the instructions of RES cell was not received in the division office. Further, the construction was done as per the demands of the villagers and physical verification of the site. Whereas, DFO, Katghora replied (March 2016) that the roads were in bad condition. The road was constructed with width of four metres and depth of 30 cm to protect from the damage due to sliding of rocks from hilly areas.

Replies are not acceptable as the work was to be executed as per the norms and Schedule of Rates (SOR) of RES Department. Thus the projects of village roads were to be prepared as per the norms and instructions prevailing in the RES Department. Also, no justification for deviations in respect of increased width, depth and double CC work had been incorporated while preparing and sanctioning the projects reports. Further, in one village in Dhamtari Division, the CC road was constructed exactly in accordance with the above mentioned instructions during the same period.

Thus construction of CC roads with more than width and depth prescribed by the DC and laying of extra layer resulted in avoidable expenditure of ₹ 43.29 lakh.

The matter has been reported (May 2016) to the Government/Department for their comments. Their reply is awaited (November 2016).

---

15 1000 m * 4 m *0.20 m =800 cmt.* ₹ 2,264.60 =₹ 18,11,680 (1:3:6) and 200 m * 3 m * 0.10 m =60 cmt.* ₹ 2,051.00 =₹ 1,23,060 (1:4:8)