

CHAPTER III: INTEGRATED AUDIT

3.1 ANIMAL RESOURCES DEVELOPMENT DEPARTMENT

Animal Resources Development Department is responsible for implementing various programmes for livestock development with a view to attaining self-sufficiency in animal origin food production in the State. The Department formulated Perspective Plan (2002-12) to enhance productivity of local breeds of livestock and poultry by promoting use of scientific and modern animal husbandry practices with the objective of enhancing rural employment opportunities. To accomplish the above objectives, various programmes were undertaken by the Department, but delays in utilisation of funds, deficiency in implementation process and inadequate follow-up mechanism led to shortfall in achievement of the desired targets/objectives. Significant findings in audit are given below.

Though the project under National Project for Cattle and Buffalo Breeding commenced in 2004-05, but SIA was constituted by the Government only in September 2009. Critical components of the project have not been taken up and ₹ 2.56 crore remained unutilised with various implementing agencies and in bank accounts for the last two years.

(Paragraph 3.1.9.3)

The targets fixed for Artificial Insemination of breedable cattle population in the State during the last five years was only 32 to 67 per cent against the scheme target of 80 per cent coverage. The achievement was between 40 and 78 per cent of the lower target fixed by the Department.

The number of cross bred cattle to total cattle population in the State increased from 7.55 per cent in 2003 to 7.76 per cent in 2007 registering an increase of only 0.21 per cent.

(Paragraph 3.1.9.3)

Non-availability of committed fund, inadequate training and extension programme, absence of awareness campaign, inadequate infrastructural facilities for transportation of inputs/ feed and marketing etc. coupled with poor monitoring of the functioning of SHGs during and after the project period rendered the entire project expenditure of ₹ 4.43 crore wasteful.

(Paragraph 3.1.9.5)

The objective of distributing six lakh poultry birds among 40,000 families per annum was achieved to the extent of only 12 per cent. There was no mechanism to oversee the actual production of eggs after the birds were distributed to the beneficiaries to assess the achievement of target.

(Paragraph 3.1.9.6)

The Department was lagging far behind in the targeted vaccination in case of I.B.D. (2 per cent), Duck Plague (6 per cent) and Swine fever (17 per cent), while in other cases the shortfall ranged between 27 and 39 per cent. Health care and veterinary services did not expand as envisaged in the Perspective Plan. There was shortage of man power in various category of posts in the Veterinary Hospitals and Dispensaries.

(Paragraph 3.1.9.7)

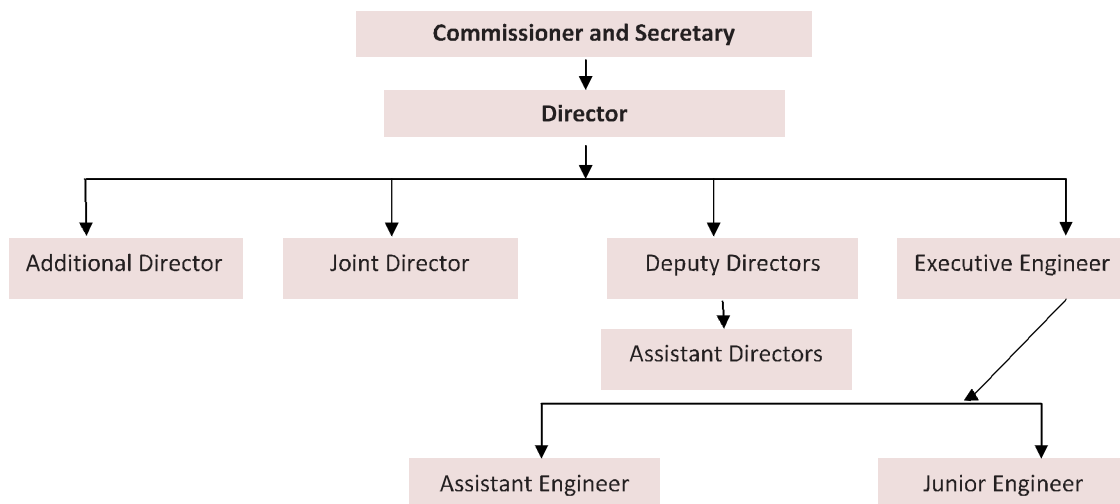
3.1.1 Introduction

The Animal Resources Development Department (ARDD) implements the policies and programmes for livestock development and aims at genetic improvement of milch animals, control and prevention of disease, augmenting production and supply of feed and fodder with a view to attaining self-sufficiency in animal origin food production, viz., milk, eggs and meat. The State is deficient in animal origin food and a wide gap exists between demand and supply. Accordingly, the State Government had drawn up a 10 year Perspective Plan (2002-12) with the objective of moving towards self-sufficiency in animal origin food and also increasing the per capita availability of milk, meat and eggs to the State's population.

3.1.2 Organisational set-up

The Department of Animal Resources Development (ARDD) is headed by the Commissioner and Secretary to the Government of Tripura. The programmes and activities of the Department are implemented by the Director, ARDD through one Additional Director, one Joint Director and other District and Sub-Divisional level officers (Dy Directors, Asstt. Directors, Veterinary Officers, etc.). The organisational chart of the Department is given below:

Chart No. 3.1.1



3.1.3 Scope of Audit

The integrated audit was conducted during May-July 2010 covering the functioning of the Department for the period 2005-10 by test check of records of the Director, ARDD and 13 out of 27 Drawing and Disbursing Officers (DDOs) in two¹ selected districts out of four districts using statistical sampling of PPSWR² method. Audit also test checked records maintained in four³ out of seven Government Livestock Farms, four⁴ out of eight veterinary hospitals including the State Veterinary Hospital, Agartala, 10⁵ out of 43 veterinary dispensaries, two out of eight Artificial Insemination (AI) Centres at Abhoynagar and Udaipur and the State Level Disease Investigation laboratory at Agartala.

3.1.4 Audit Objectives

The audit objectives were to assess whether the Department has:

- efficient financial administration with reference to allocated priorities and optimum utilisation of resources;
- efficient management of human resources in terms of recruitment and deployment of personnel;
- adequate planning for implementation of various schemes to move towards attaining self-sufficiency in animal origin food;
- effective programme management in terms of delivery of goals of the schemes / programmes; and
- effective supervision and monitoring and impact assessment of the programmes.

3.1.5 Audit criteria

Audit findings were bench-marked against the following criteria:

- Perspective Plan and Annual Action Plans
- Budget documents and State Financial Rules
- Departmental policies / rules and regulations
- Government notifications and instructions
- Procedures prescribed for monitoring and evaluation of schemes / programmes.

¹ West Tripura and South Tripura Districts.

² Probability Proportionate to Size With Replacement.

³ One Cattle/Duck Breeding Farm at R.K. Nagar, one Goat Breeding Farm at Debipur and two Poultry Farms at Gandhigram and Udaipur.

⁴ Agartala, Bishalgarh, Udaipur and Amarpur.

⁵ West Tripura District: Mohanpur, Jirania, Teliamura, R.K. Nagar, Amtali, Melaghar and South Tripura District: Bagma, Jamjuri, Kakraban, Santirbazar.

3.1.6 Audit Methodology

An entry conference was held on 21 May 2010 with the Principal Secretary, Government of Tripura and the Director, ARDD wherein audit objectives, criteria and scope of audit were discussed in detail. Audit findings and evidence are based on the result of analysis of records and observations, information and replies to questionnaire/audit memos furnished by the selected units. Exit conference was held on 9 September 2010 with the Commissioner and Secretary and the views of the Government have been incorporated at appropriate places.

Audit findings

3.1.7 Financial Management

3.1.7.1 Budget outlay and Expenditure

The Department receives funds through three grants⁶ under six major heads⁷. The budgetary allocation for the Department under the three grants during the last five years ranged between ₹ 14.36 crore and ₹ 28.06 crore under plan and ₹ 21.51 crore and ₹ 36.58 crore under non-plan. The Department prepared its budget proposals in consultation with Planning and Coordination Department without obtaining any documentary inputs from the field units. In the absence of documentation, examination of budget assessment and management to fulfill long term requirements of individual units could not be ascertained.

The budgetary allocation of funds and expenditure incurred by the Department during 2005-10 were as under:

Table No. 3.1.1

(Rupees in crore)

Year	Budget Provision			Expenditure			Savings
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
2005-06	14.36	21.51	35.87	11.61 (19)	20.89	32.50	3.37 (9)
2006-07	17.24	22.92	40.16	9.11 (47)	22.25	31.37	8.79 (22)
2007-08	18.27	25.60	43.87	17.23 (6)	24.63	41.87	2.00 (5)
2008-09	27.89	30.38	58.27	24.33 (13)	25.24	49.57	8.70 (15)
2009-10	27.60	38.22	65.82	23.64 (14)	35.68	59.32	6.50 (10)

Source: Budget and Detailed Appropriation Accounts.

Figures in parenthesis indicate percentage savings.

Analysis of funds released revealed that there have been persistent savings in all the five years (2005-10) ranging from 5 to 22 *per cent* of budget allocation indicating over estimation of the requirements. Substantial savings in plan provision from 6 to 47 *per*

⁶ Demand No. 19: Tribal Sub-Plan, Demand No. 20: Welfare of SCs, OBCs and Demand No. 29: Animal Resources Development.

⁷ The Department operates six major heads, namely 2403 – Animal Husbandry; 2404 – Dairy Development; 2552 – NE areas; 4403 – Capital outlay on Animal Husbandry; 4404 – Capital outlay on Dairy Development and 4552 – Capital outlay on NE areas.

cent in all the five years also indicate wide gap between planning and implementation of planned activities.

3.1.7.2 Expenditure on Salaries

As per the recommendation of the Twelfth Finance Commission (TFC), revenue expenditure on salaries and wages, net of interest payment and pension should be 35 per cent. However, the Department has not fixed any norms for expenditure on administrative costs and programme implementation. Staff costs and other administrative expenses were high indicating availability of lesser allocation of funds for implementation of various programmes / schemes, as shown below:

Table No. 3.1.2

(Rupees in crore)

Year	Total Expenditure	Expenditure on Salaries (%)	Other Expenditure (%)
2005-06	32.50	20.96 (64)	11.54 (36)
2006-07	31.37	22.02 (70)	9.35 (30)
2007-08	41.87	24.12 (58)	17.75 (42)
2008-09	49.57	26.11 (52)	23.46 (48)
2009-10	59.32	34.41 (58)	24.91 (42)

Source: Voucher Level Computerisation records.

While staff costs ranged between 52 and 70 per cent of the total expenditure, the expenditure on programme implementation and other costs remained at 30 to 48 per cent during 2005-10. The major areas which contribute to high staff costs identified in audit were Government farms which constituted 21 per cent of the total expenditure on salaries. The Department needs to enhance the productivity and revenue earnings from these farms to make the farms financially sustainable in the long run and to reduce the gap between revenue receipts and expenditure on the excessive staff cost.

3.1.7.3 Expenditure Control and Management of cash

General Financial Rules (GFR) provide that Government expenditure should as far as possible be evenly phased throughout the year. Rush of expenditure at the close of the financial year is prone to the risk of Government not getting proper value for money as expenditure is likely to take place without due diligence and care. The position of expenditure of the Department in the Directorate and the Engineering Cell (HQ) in March each year during 2005-10 was as below:

Table No. 3.1.3

(Rupees in crore)

Year	Directorate, ARDD			Engineering Cell, ARDD		
	Total expenditure	Expenditure in March	Percentage	Total expenditure	Expenditure in March	Percentage
2005-06	6.79	2.15	32	1.48	1.25	84
2006-07	5.79	2.53	44	1.07	0.64	60
2007-08	8.67	3.93	45	4.93	4.40	89
2008-09	12.30	4.55	37	1.98	1.34	68
2009-10	14.24	3.71	26	2.58	1.60	62

Source: Voucher Level Computerised data.

The table above shows that rush of expenditure in March in the Directorate ranged between 26 and 45 *per cent* of total expenditure. In the Engineering Cell of ARDD, the expenditure towards the end of the financial year was about 60 to 89 *per cent* during 2005-10. This indicated rush of expenditure or placement of funds to field level Drawing and Disbursing Officers (DDOs) of the Department at the close of the financial years to depict the figures as final expenditure in their accounts.

3.1.7.4 Retention of funds

Central Treasury Rules (CTR) provide that no money shall be drawn from the Treasury unless it is required for immediate disbursement. Scrutiny of Cash Book maintained in the Directorate revealed that there were closing balances amounting to ₹ 2.17 crore, ₹ 2.61 crore, ₹ 6.37 crore, ₹ 9.10 crore and ₹ 4.19 crore at the end of March during the last five years (2005-10) respectively. Unspent funds relating to various schemes were drawn from the Government accounts and kept in Bank Current Deposit accounts of the Departments. Thus, funds were drawn without proper assessment of requirement and were allowed to accumulate for a long time indicating lack of effective financial management and expenditure control.

An analysis of cash balance of 13 DDOs⁸ in respect of South and West District at the end of March 2010 revealed that ₹ 2.75 crore for various schemes⁹ was lying in the bank accounts of DDOs, of which an amount of ₹ 69.48 lakh was more than one year old.

3.1.7.5 Incorrect reporting of expenditure

The Government of India (GOI) released ₹ 4.68 crore for implementation of a Phase-II scheme under National Project for Cattle and Buffalo Breeding (NPCBB) during 2007-09, of which ₹ 2.12 crore was spent by March 2010 leaving unspent balance of ₹ 2.56 crore. The Department, however, furnished (June 2010) utilisation certificates (UCs) for the entire funds (₹ 4.68 crore) to GOI to facilitate subsequent release of additional central funds. The unspent funds of ₹ 1.65 crore for vital components of works were merely placed with other implementing agencies in March 2010 without any progress till June 2010; ₹ 0.17 crore was invested in Term Deposit of SBI and the balance ₹ 0.74 crore was retained in the DDOs account.

The Department stated (July 2010) that while funds of ₹ 1.65 crore had been placed to different agencies for execution of civil works in March 2010, the unspent closing balance (₹ 0.74 crore) had been utilised during April-June 2010. The Department also

⁸ Dy. Director, South; Dy. Director (FC), R.K. Nagar; P.O., ICDP-I; Asstt. Director, Bokafa; Asstt. Director, Khowai; Dy. Director, West; Asstt. Director, SPF, Gandhigram; Asstt. Director, Jirania; Asstt. Director, Bishalgarh; Dy. Director, CLF, Debipur; E.E., Engg Cell, Agartala; Asstt. Director, Mohanpur; Asstt. Director, Sabroom.

⁹ Spl. Swarnajayanti Gramin Swarojgar Yojana (Spl.SGSY), National Project for Cattle and Buffalo Breeding (NPCBB), Rashtriya Krishi Bikash Yojana, and Feeds and Fodder Development.

admitted that since GOI do not release subsequent grants without UCs of the previous releases, UCs were furnished in anticipation of future utilisation.

3.1.7.6 Abstract Contingent Bills

Delegation and Financial Power Rules, Tripura, 2007 provides that AC Bill should be adjusted within 60 days by submitting the Detailed Countersigned Contingent (DCC) Bills to the Controlling Officer for his countersignature and onwards transmission to the Accountant General (Accounts and Entitlement).

Scrutiny revealed that in respect of six¹⁰ DDOs (including Directorate), DCC Bills against the drawal of 32 AC Bills involving ₹ 3.56 crore (1984-85: ₹ 3.35 lakh in four bills; 2004-05: ₹ 0.88 lakh in two bills; 2007-08: ₹ 274.26 lakh in six bills and 2008-09: ₹ 77.20 lakh in 20 bills) were lying outstanding for adjustment as of June 2010.

Non-submission of adjustment of AC bills for such a long time indicates the failure of the Department to enforce strict financial discipline and is fraught with the risk of fraud and misappropriation. Reasons for delay in submission of DCC Bills had not been intimated to audit.

3.1.8 Human Resources Management

Against 2,116 sanctioned posts of 43 categories of staff as of March 2010, the Department had 1,498 men-in-position leaving a total vacancy of 618¹¹ in various categories of posts. The year-wise vacancy position in respect of the key functional posts for the last five years (2005-10) is shown in **Appendix - 3.1**.

During the last five years, 181 to 359 functional posts were lying vacant constituting 19 to 38 *per cent* of the total sanctioned posts in the Department. Most of the Group A officer posts from Addl. Director down to the level of Assistant Directors responsible for supervision and monitoring of various livestock developmental activities/schemes and operation of service delivery were also vacant for a long time. The vacancy was more acute at the level of Veterinary Surgeons and Animal Resources Development Assistants who are directly responsible for providing medical and health care services. In addition, 99 posts of livestock workers who are directly involved in handling animal rearing and health care were lying vacant for more than five years as of March 2010.

The Government in the exit conference stated (September 2010) that steps are being taken for immediate recruitment in some key posts and the proposal for recruitment in the Tripura Veterinary Service Cadre posts is under consideration of the Government.

¹⁰ Dy. Director(CLF), Debipur; Project Officer, ICDP-II, Dharmanagar; Dy. Director (North), Kailashahar; EE, ARDD, Agartala; Dy. Director, (HQ), Agartala and Asstt. Director (North Zone), Kanchanpur.

¹¹ Gr.A: 47; Gr.B: 68; Gr.C: 404; Gr.D: 99.

3.1.9 Programme Implementation

3.1.9.1 Planning

The Department prepared a Perspective Plan covering the period from 2002-03 to 2011-12, which was made effective from April 2002 for overall development of animal husbandry sector and to march towards self-sufficiency in animal origin food. However, during the course of mid-term appraisals, the plan was revised once in 2004-05 and again in 2007-08 reducing the production targets of milk, meat and egg while the projected demand shows an increasing trend (**Appendix - 3.2**).

During 2009-10, while significant achievement (81 *per cent*) was made in meat production as regard ICMR standards, there was severe shortfall in production of milk (84 *per cent*). Against the projected demand, the shortfall in achievement during 2009-10 was to the extent of 32 *per cent*, 14 *per cent* and 35 *per cent* in respect of milk, meat and egg production respectively. Thus, the objective of attaining self-sufficiency in production of milk, meat and egg by 2011-12 would largely remain unfulfilled unless immediate steps are taken to enhance the production.

3.1.9.2 Livestock Breeding and Development Programme

Livestock breeding policy of the Department envisaged upgradation of livestock and promotion of farming amongst rural population with a view to ensuring higher milk production and other livestock products. To accomplish the above objectives of the Government, the Department undertook various activities some of which were selected for detailed scrutiny in audit as given in the succeeding paragraphs.

3.1.9.3 National project for Cattle and Buffalo Breeding

The Government of India launched (October 2000) “National Project for Cattle and Buffalo Breeding (NPCBB)” to restructure and implement the cattle and buffalo breeding operation over a period of 10 years in two phases of five years duration each and a State Implementing Agency (SIA), an autonomous body, was to be formed in the State to implement the scheme.

For phase-I of the project, the Government of India released ₹ 2.95 crore in 2005 for streamlining storage and supply of liquid nitrogen; introduction of quality bulls with high genetic merit; promotion of private mobile AI practice for door step delivery of AI etc. An amount of ₹ 2.24 crore was utilised after two years upto July 2007 and the balance amount of ₹ 71 lakh was utilised in April 2008 after a lapse of three years. The State Government constituted the SIA only in September 2009 though the project commenced in 2004-05.

For Phase-II (2007-12), GOI released ₹ 4.68 crore in three installments (₹ 2.11 crore in March 2008, ₹ 0.21 crore in May 2008 and ₹ 2.36 in June 2008). The Department stated that ₹ 2.12 crore was utilised by end of 2009-10. The other amount of ₹ 2.56 crore (June

2008) was reported to have been fully utilised by March 2010, but only ₹ 0.74 crore was spent on the scheme in April – June 2010, ₹ 0.17 crore kept in Term Deposit and ₹ 1.65 crore was transferred to different implementing agencies only in March 2010 to implement (i) establishment of Bull Mother Farm for identification of quality bulls from superior pedigree mothers (₹ 100 lakh); (ii) field performance recording (₹ 40 lakh); (iii) strengthening of frozen semen bank (₹ 16.55 lakh); and (iv) strengthening of Training Centres (₹ 8.70 lakh). Thus, the benefits envisaged from the project remained unfulfilled till June 2010 due to non-implementation of the vital components of the project.

Production of Liquid Nitrogen (LN₂)

To meet the requirement of liquid nitrogen (LN₂) in the Semen Banks/AI Centres etc. for preservation of frozen semen straws, the Department procured (November 1998) one LN₂ Plant from M/s Pacific Consolidated Industries, USA through their Indian agent M/s Chemito Instruments Pvt. Ltd., Kolkata against advance payment of ₹ 56.58 lakh made between November 1997 and November 1998. The Plant was installed (31 May 1999) by the seller at the R.K. Nagar Farm Complex and put on trial run on 1 June 1999, but the plant ceased to operate after only one day of running. Repeated attempts of the seller failed to put the plant in order, which finally broke down on 1 December 1999 due to defects in the turbo-expander of the cold box. The seller after inspection (7 December 1999) demanded cost for the replacement in spite of warranty being valid for 12 months. The Department did not take any further action on the matter and the plant remained inoperative since December 1999. Thus, procurement of the plant allowing full payment on dispatch without securing adequate safeguard for ensuring satisfactory commissioning of the plant on site rendered the entire expenditure of ₹ 56.58 lakh wasteful.

The Department, however, set up another LN₂ gas plant (Plant No.1) of 10 litres per hour non stop producing capacity on 8 March 2002 and two¹² more LN₂ plants having a total capacity of producing 35 litres per hour were added on 17 July 2008 (Plant No.2) and 2 February 2009 (Plant No.3). The status of production and utilisation of LN₂ during the last five years is shown below:

Table No. 3.1.4

Year	Demand	Capacity	Production	Purchased	Total available	<i>(Quantity in litres)</i>	
						Utilised	Loss on evaporation
2005-06	36038	87600	27339	-	37462	36038	1424 ¹³
2006-07	52714	87600	31061	50406	81467	52714	28753 (35)
2007-08	50819	87600	31169	66187	97356	50819	46537 (48)
2008-09	76712	181980	64294	43273	107567	76712	30855 (29)
2009-10	99600	394200	99401	-	99401	89642	9759 (10)
Total	315883	838980	253264	159866	423253	305925	117328 (28)

Source: Departmental records. Figures in parenthesis indicate percentage.

¹² Plant No.2: 15 litres and Plant No.3: 20 litres per hour with non-stop working capacity.

¹³ Handling loss.

It was observed that Plant No.1 had the capacity to produce 2.63 lakh litres¹⁴ of LN₂ against the estimated demand and actual utilisation of 1.40 lakh litres during the three years (2005-08). However, the actual production during the period was only 0.90 lakh litres (34 *per cent*). Again during 2008-09, the available two¹⁵ plants (Plant No.1 and 2) having production capacity of 1.80 lakh litres LN₂, produced only 0.64 lakh litres i.e. 36 *per cent* of the total capacity against the estimated demand of 0.77 lakh litres during the year. The Department had to procure additional 1.60 lakh litres LN₂ during 2006-09 to meet their requirement from outside the State at a cost of ₹ 33.18 lakh till January 2009. The Department did not carry out proper assessment of the annual demand of LN₂. Whatever the demand projected during 2005-09 was exactly shown to have been utilised. The purchase of LN₂ in addition to own production during 2006-09 was also made in excess of actual demand.

From the above, it was observed that the first two plants (Plant No.1 and 2) with 25 litres production capacity per hour (prior to installation of the Plant No. 3) could produce 2.19 lakh¹⁶ litres LN₂ annually against the required demand of 0.77 lakh litres in 2008-09 and one lakh litres in 2009-10. Even if the annual requirement of LN₂ continued to increase at that rate (23,000 litres), the existing two plants would easily meet the total requirement for the next five years till 2015-16. Thus, if the production capacity of the available two plants were utilised optimally the purchase of the new plant (Plant No.3) at the cost of ₹ 1.62 crore could have been avoided.

The Government in the exit conference stated (September 2010) that under utilisation of the plants were due to power failure, low voltage and manpower constraints etc. The contention is not tenable as the Department could have taken remedial action in advance to ensure efficiency of production of the plants.

Further, the evaporation loss of LN₂ recorded during 2006-10 ranged between 10 *per cent* (2009-10) and 48 *per cent* (2007-08). The loss was unusually high (29-48 *per cent*) whenever there were purchases from outside sources indicating deficient purchase management and inefficient handling of LN₂. The Department stated (July 2010) that high evaporation takes place during various stages in refilling, distribution and examination of straws. In the absence of any prescribed norms the Department would not be able to properly assess the loss due to evaporation. Even taking 10 *per cent* evaporation loss of 2009-10 as the criteria the excess loss works out to 77,505 litres costing ₹ 16.08 lakh during 2006-09.

¹⁴ 10 litres X 24 hours X 365 days X 3 years.

¹⁵ Plant No.1 and the new Plant No.2 installed on 17 July 2008.

¹⁶ 25 litres X 24 hours X 365 days.

Artificial Insemination Programme

The artificial insemination (AI) programme to upgrade the breed of cattle and to improve productivity by bringing 80 *per cent* of the breedable female cattle under organised breeding by 2011-12 was undertaken in the State since 2002. The target and achievement on artificial insemination programme during 2005-10 are given below:

Table No. 3.1.5

Year	Total milch cow available for insemination	Target fixed (% of total milch cow)	Achievement (%)	Shortfall (%)	% insemination (w.r.t. total milch cow)	Calf birth	Percentage of calf birth due to insemination
2005-06	2,13,123	1,43,000 (67.10)	77,531 (54.22)	65,469 (45.78)	36	24,596	31.72
2006-07	2,15,321	2,25,000 (104.50)	89,132 (39.62)	1,35,868 (60.38)	41	26,159	29.19
2007-08	3,34,921	1,10,000 (32.84)	85,531 (77.76)	24,469 (22.24)	26	30,291	35.29
2008-09	3,40,527	1,40,000 (41.11)	90,879 (64.91)	49,121 (35.09)	27	31,367	33.36
2009-10	3,42,387	1,80,000 (52.57)	1,05,568 (58.65)	74,432 (41.35)	31	37,199	35.24

Source: Departmental records.

The targets fixed for artificial insemination during 2005-10 was not commensurate with the target of covering 80 *per cent* of the breedable female cattle population set out under the scheme (NPCBB). The target set by the Department was neither consistent nor realistic considering that in the year 2006-07 against the availability of 2,15,321 milch cows for insemination, the target fixed was 2,25,000 i.e more than the available cows. In the subsequent three years, the targets fixed ranged between 33 *per cent* and 53 *per cent* of available cows. The actual insemination carried out during the last five years was even lower ranging between 40 *per cent* and 78 *per cent* of the target. In fact, the actual insemination with reference to the total breedable female cattle available in the State declined further from 41 *per cent* in 2006-07 to 31 *per cent* in 2009-10.

It was observed in audit that the target for AI could not be achieved mainly due to non-availability of adequate number of AI workers. Against the requirement of 1000 Door Step AI workers (DSAIW) by 2005-06, the Department could train only 640 DSAIW by the end of 2010 and of this, only 149 DSAIW were actually deployed for AI as of June 2010 and the rest 491 trained DSAIW had left the job due to their absorption in other gainful profession.

The Department stated that the tribal population in the State in general still prefers traditional way of rearing livestock and also acute shortage of AI staff resulted in the shortfall.

Impact of AI on the growth of cross-breed cattle

The actual success rate for AI resulting in calves' birth in the State ranged between 29 and 35 *per cent* during 2005-10 (Table No. 3.1.5) as against 37-38 *per cent* at the national level (as informed by the Department) and 35-43 *per cent* success rate observed in the State of Assam.

However, the number of cross breed cattle to total cattle population in the State increased from 7.55 *per cent* in 2003 to 7.76 *per cent* in 2007 registering an increase of only 0.21 *per cent* as per census 2003 and 2007:

Table No. 3.1.6

17 th Livestock census 2003			18 th Livestock census 2007 (Provisional)		
Total No. of cattle	Cross-breed cattle	% of cross-breed cattle	Total No. of cattle	Cross-breed cattle	% of cross-breed cattle
7,59,176	57,304	7.55	9,48,278	73,543	7.76

Source: Departmental records.

It is seen from the above table that the total increase of cross breed cattle was only 16,239 between the years 2003 and 2007. However, as per the data available in the Department, during the four years (2003-07) the increase in cross breed population on account of AI was stated to be 1,05,848 calves. It is thus evident that the departmental figures were 6.5 times higher than the figures published in the census and were therefore, not reliable and hence the impact of AI on the growth of cross-breed cattle could not be verified in audit.

The Department stated (September 2010) that the discrepancy between actual calf birth and availability of cross breed cattle was mainly due to illicit migration of sizeable number of cross-breed cattle across the border.

3.1.9.4 Heifer Rearing Scheme

A scheme "Rearing of Cross Breed Calves on Higher Plane of Nutrition" was introduced by the State Government in 2007-08 with a view to augment milk production and to enhance survivability of cross breed high yielding female calves/heifers by providing balanced concentrate cattle ration called Calf Growth Meal (CGM) at subsidised rate. Cost of ration with service charges was to be borne on a 50:50 cost sharing basis between the ARDD and the beneficiaries. Accordingly, an MOU was executed (February 2007) between the Department and the Tripura Co-operative Milk Producers Union Limited (TCMPUL), Agartala for supply of CGM. The Veterinary Assistant Surgeon of the hospitals / dispensaries / AI centres was to arrange receipt and delivery of the ration to the beneficiaries on 50 *per cent* payment basis. A total of 3603.246 MT calf ration costing ₹ 6.17 crore was distributed by the TCMPUL during the last three years (2007-10).

Scrutiny of records revealed the following:

(i) The scheme started (July 2007) with a coverage of 4,000 cross-breed female calves in 20 Blocks in the State. The target was subsequently increased to 6,000 in 2008-09 and to 8,000 calves in all the 40 Blocks during 2009-10. The shortfall in achievement of target for coverage of cross bred female calves was in the range of 859 to 2,200 calves representing 10.74 to 52.50 *per cent* of the target. The Government stated (September 2010) that the scheme could not be introduced in nine Blocks due to poor availability of cross-breed calves as the tribal cattle owners are reluctant to avail the benefit demanding more subsidies.

(ii) The selection of cross breed female calves was to be made on the recommendation of panchayat duly verified and certified by the authorised ARDD officers-in-charge. It was, however, noticed that 592 female calves were brought under the scheme on the demand of TCMPUL without any verification being exercised by authorised personnel of ARDD. The ration for these female calves was found to be supplied directly without routing through the concerned AI centres / Veterinary dispensaries, etc. In the absence of any verification, the eligibility of the beneficiaries and the quantity of ration actually supplied to such beneficiaries could not be verified in audit. The Government stated (September 2010) that all the selected beneficiaries will be randomly checked.

(iii) The State Level Feed Analysis Laboratory (SLFAL) at Agartala was entrusted by the Department for testing of the CGM supplied by TCMPUL. No testing was done during 2007-08 and only two and 20 samples were sent for testing by TCMPUL during 2008-09 and 2009-10 respectively. The samples were not being collected at random by the laboratory officials to ensure representative and more reliable testing results.

Even on the samples of ration supplied by TCMPUL, it was found that there was deviation from the acceptable standards in quality resulting in supply of inferior quality of CGM. However, the Department did not take up with the TCMPUL for ensuring supply of the required quality ration till June 2010. The Government (September 2010) stated the quality of ration will be ensured.

(iv) Cost of ration including transportation and five *per cent* service charges were to be taken together while calculating 50:50 cost sharing between ARDD and the beneficiaries. However, the share of beneficiaries was fixed initially on the cost of ration at ₹ 5.91 per kg instead of ₹ 7.26. Despite periodical enhancement of ration cost, beneficiaries' share remained constant at ₹ 5.91 per kg from July 2007 upto December 2009. It was only when the beneficiary's share of the cost of ration went up to ₹ 9.50 per kg, the share of beneficiary was enhanced to ₹ 6.80 per kg from January 2010 onwards. Details of quantity of ration supplied and short realisation of the prescribed share of beneficiary contribution are shown below:

Table No. 3.1.7

Year	Quantity supplied (in kg)	Cost per kg (in ₹)	Beneficiaries share per kg (in ₹)			Amount involved (in ₹)
			Due (50 per cent of cost)	Realised	Short realisation	
2007-08	4,77,105	14.52	7.26	5.91	1.35	6,44,092
2008-09	12,69,611	16.53	8.27	5.91	2.36	29,96,282
2009-10						
(04/09to08/09)	680010	16.53	8.27	5.91	2.36	16,04,824
(09/09to12/09)	641895	19.00	9.50	5.91	3.59	23,04,403
(01/10to03/10)	582360	19.00	9.50	6.80	2.70	15,72,372
Total excess expenditure incurred by the Department						91,21,973

Source: Departmental records.

Thus, due to non-adherence to the prescribed 50:50 cost sharing basis, the Department incurred excess expenditure of ₹ 91.22 lakh till March 2010. There was no mechanism to periodically review the supply of prescribed quality feed, and revision and correct realisation of the prescribed rates from the beneficiaries.

(v) The scheme also provides for compulsory insurance coverage to all the calves to give the financial security to the concerned beneficiaries so that they can purchase another calf in the event of death of the existing calf. However, no calves have been brought under insurance coverage.

3.1.9.5 Special Project under Swarnjayanti Gram Swarozgar Yojana (SGSY)

The Department launched, in 2003, a “Project for setting up animal husbandry input production centres” under Special Swarnjayanti Gram Swarozgar Yojana (SGSY). The project envisaged creation of 200 Self Help Groups (SHGs) (150 piggery and 50 goatery) in three years¹⁷(2003-06) with total project outlay of ₹ 9.06 crore including loan component of ₹ 1.36 crore. The Project cost of ₹ 7.70 crore excluding the loan component was to be shared by the Central and the State Government in the ratio of 75:25. Of the total project outlay of ₹ 9.06 crore, an amount of ₹ 4.43 crore (Central: ₹ 2.53 crore¹⁸; State: ₹ 0.70 crore and Loan: ₹ 1.20 crore) was made available to the Department between October 2003 and February 2009 for project implementation.

The Project envisaged training to the beneficiaries and project staff, extensive awareness campaign in project villages, technical workshops, study tour of farmers outside the State to visit modern farms in various Central/ State sector, creation of infrastructure like market sheds, transportation facilities for inputs/feed and providing consultancy services by engaging experts from veterinary sciences. Out of 127 piggery SHGs, 51 SHGs were imparted the required 18 days training in 2003-04, while another 100 SHGs (piggery and goatery) were trained during 2003-07 for duration of only 5-7 days. 13 SHGs and the project staff did not receive the envisaged training. Neither consultancy services were

¹⁷ First year: Piggery-50 and Goatery -10; second year: Piggery-50 and Goatery-20 and third year: Piggery-50 and Goatery-20.

¹⁸ Central share: ₹ 2.31 plus interest thereon ₹ 0.22 crore.

arranged nor any awareness campaign, technical workshop and study tour conducted to equip the SHGs in sustainable production and marketing of animal inputs.

Though the project was supposed to be completed by 2005-06 with 200 SHGs, the Department set up 164 SHGs (Piggery: 127 and Goatery: 37) during 2004-08 incurring an expenditure of ₹ 4.32 crore as of June 2010. Central share of ₹ 3.47 crore and the State share of ₹ 1.22 crore were not made available for the project till June 2010. The reasons for non-allocation of the committed fund to the project were not furnished to audit.

As per target each Piggery SHG was to procure 35 breeding stock of pigs (Male: 5 and Female: 30) and in case of Goatery SHG, 160 parent goats (Male: 10 and Female: 150). However, the analysis of the records of test checked SHGs in the two selected districts revealed the following:

(i) Out of 79 SHGs in West Tripura District, test check of 57 SHGs (46 Piggery and 11 Goatery) showed that 32 Piggery SHGs procured breeding stock in the range of only 2 to 19 and the other 14 SHGs ranging from 21 to 28. In case of 11 Goatery SHGs, 9 SHGs procured parent stock ranging only from 15 to 75 nos., while one SHG procured 136 goats and another one met the target of 160 parent goats.

(ii) In the case of South Tripura District, out of 48 SHGs the records of 28 Piggery and 10 Goatery SHGs were test checked. It was found that 16 Piggery SHGs procured five to 20 breeding pigs and the other 12 SHGs procured 23 to 28 pigs. Similarly, in 10 Goatery SHGs, five SHGs procured only 23 to 90 goats while other five SHGs procured 112 to 141 goats.

In reply, the Government stated (September 2010) that due to hike in price of piglet, it was decided to reduce the target to 28 pigs instead of 35 pigs per SHG. In case of goatery, since parent stock of 160 goats was not available at a time their purchases took a long time. The fact however, remains that none of the SHGs procured even the reduced number of pigs.

The project required that the Government should monitor and continue to maintain the progress along with normal activities of the SHGs even after completion of the project period. Scrutiny of records revealed that out of 48 SHGs formed in South Tripura District, 20 SHGs were non-functional after the project period. In respect of the other five SHGs (4 Piggery and 1 Goatery), the envisaged activities had not been taken up as on May 2010 and the amount of ₹ 6.56 lakh already paid to the SHGs remained in the bank account. Similarly, in respect of West Tripura District out of 79 SHGs formed, 14 SHGs were non-functional after the project period and three SHGs (2 Piggery and 1 Goatery) have not taken up project activity as of May 2010 and ₹ 3.23 lakh already paid to the SHGs remained unspent in the bank account. As the project does not have any plan to sustain the activities of the SHGs after implementation, the scheme could not be made economically sustainable in the long run as envisaged in the project report. The

Government stated (September 2010) that the SHGs were not interested to continue the activity due to non-availability of feed locally and high transportation cost if brought from outside.

Thus, non-availability of committed fund, inadequate training and extension programme, absence of awareness campaign in project villages, non-conducting technical workshops/study tours and inadequate infrastructural facilities for transportation of inputs/ feed, marketing etc., coupled with poor monitoring of the functioning of SHGs during and after the project period rendered the entire project expenditure of ₹ 4.43 crore unfruitful.

3.1.9.6 Block Level Brooder House

The Department introduced (2005-06) a scheme for setting up 40 Block Level Brooder Houses (BLBHs) (one in each of the 40 Blocks) in the State (30 Poultry and 10 Duckery). Each Brooder House (BH) was designed to rear 1,500 DOC/DOD¹⁹ (procured from Government Farms) up to one month in each batch for distribution to farmers (15 birds to each of the 100 selected beneficiaries) for backyard farming and 10 batches (15,000 birds) were targeted to be reared to cover around 1,000 farmers annually. On the whole, it was planned to distribute six lakh chicks / ducklings annually among 40,000 families to produce at least six crore eggs to lessen the dependency on import from outside. The scheme was to be implemented through women SHGs / groups of unemployed youths in collaboration with Panchayat Samities. The scheme provides for training to the selected SHGs by the Department and the household beneficiaries were to be selected by the respective Panchayat Samities.

The approved unit cost²⁰ of ₹ 2.80 lakh for poultry and ₹ 3.51 lakh for duckery as a onetime expenditure on housing and rearing cost of first batch of DOC/DOD was to be borne on a 2:1 fund sharing basis between the Department and the Panchayat Samities. The recurring expenditure on the second and subsequent batches would be borne by the SHGs. The Department initially (July 2005) released its share of ₹ 61.06 lakh for setting up of 30 BLBH (20 poultry @ ₹ 1.848 lakh and 10 duckery @ ₹ 2.41 lakh) to the respective Block Development Officers (BDOs). An amount of ₹ 18.48 lakh for the remaining 10 Poultry BHs was also released in June 2006 to the concerned BDOs. The actual expenditure incurred by the BDOs was not made available to audit.

Though the target date for setting up of 40 BHs was September 2005, funds were released by the Department only in July 2005 (30 BHs) and June 2006 (10BHs). Against the target of 40 BHs, 26 BHs were established by end of 2007 after a lapse of 18 months and 10 BHs were completed only at the end of 2008, three BHs in 2008-10, and one BH at

¹⁹ DOC – Day old chick; DOD – Day old duckling.

²⁰ Unit costs include construction of house ₹ 2.50 lakh and ₹ 2.90 lakh and rearing cost for the first batch of 1500 DOC/DOD for ₹ 0.30 lakh and ₹ 0.61 lakh respectively for Poultry and Duckery units.

Bishalgarh was not set up till June 2010. Out of 39 BHs established, 16 BHs were not found operational during 2009-10 mainly due to poor maintenance of BHs and the occasional outbreak of diseases, etc. The Department also could not furnish information on any awareness campaign and training being arranged and actually imparted to the selected SHGs on running of brooding centres and the beneficiary farmers for household level poultry/duck farming as required under the scheme.

Against the total rearing target of 3.45 lakh DOCs/DODs in 23 operational BHs during 2009-10, the actual achievement was only 26 *per cent* indicating under-utilisation of the available capacity of the BHs. In the two District selected, it was noticed that against the target of 10 batches each of 1500 DOCs/DODs per annum, three to seven batches were operated with as low as 200 DOCs/DODs per batch. The objective of distributing six lakh poultry birds among 40,000 families per annum was achieved to extent of only 0.69 lakh birds (12 *per cent*). There was no mechanism in place in the Department to assess the actual production of eggs out of birds distributed through BLBH. The under-performance of BLBH was attributed to managerial problems such as non-lifting of DOC/DOD from the Departmental farms, delay in disposal of chicks / ducklings, high mortality rate, lack of interest on the part of some of the BDOs, poor utilisation of funds etc. The Government stated (September 2010) that initial temporary structure of the brooder houses had been unsuitable for rearing of chicks. However, the brooder houses are now being repaired and supply of birds increased.

Thus, absence of training and awareness campaign on a regular basis, inadequate infrastructure backup and deficient monitoring resulted in non-achievement of the desired objectives.

3.1.9.7 Animal Health Care and Veterinary Services

Optimal productivity of livestock and birds depend on their state of health and clinical care. The State Government recognizes the importance of protection of animal resources by preventive methods of immunization and providing regular medical care through veterinary hospitals and dispensaries. The Perspective Plan includes plan for strengthening animal health care system in the State. Some of the activities have been examined in audit and observations are given in succeeding paragraphs:

Assistance to State for Control of Animal Diseases (ASCAD)

To achieve the objective of preventive health care of animals and birds, the Government of India (GOI) launched a scheme "Assistance to State for Control of Animal Diseases (ASCAD)" on 75:25 sharing basis with the State Government. The scheme included programme for immunization, strengthening of disease diagnostic laboratories, training of veterinarians, holding of workshops/seminars and awareness-cum-health camps at Block/Panchayat level etc. Out of total allocation of ₹ 9.15 crore (GOI: ₹ 6.94 crore and

State: ₹ 2.21 crore.) during 2005-10 for implementation of ASCAD, ₹ 9.03 crore was spent on the scheme till March, 2010.

The performance on immunization for last four years (2006-10) was as under:

Table No. 3.1.8

(number in lakh)

Sl. No.	Name of Vaccines	2006-07			2007-08			2008-09			2009-10		
		T	A	A (%)	T	A	A (%)	T	A	A (%)	T	A	A (%)
1.	FMD	4.40	1.50	34	7.00	3.69	53	7.00	4.50	64	6.74	5.42	80
2.	BQ	4.00	1.51	38	6.00	3.46	58	6.00	2.83	47	5.20	3.58	69
3.	HS	5.00	3.16	63	7.00	3.00	43	7.00	3.44	49	6.24	4.54	73
4.	Anthrax	0.50	0.28	56	2.61	0.20	33	0.61	0.30	49	0.66	0.49	74
5.	SF	1.50	0.24	16	2.10	0.26	12	2.10	0.35	17	1.74	0.30	17
6.	ND(F1)	5.00	3.19	64	10.00	5.65	56	10.00	20.65	206	11.20	15.00	134
7.	ND(R2 B)	5.00	2.40	48	10.00	5.06	51	10.00	5.93	59	11.20	6.82	61
8.	Duck cholera	1.00	0.15	15	1.21	0.97	80	7.00	0.58	8	1.83	0.50	27
9.	Duck Plague	2.00	0.80	40	2.42	0.50	21	2.42	1.55	64	2.32	0.15	6
10.	IBD	2.00	0.54	27	2.42	0.78	32	2.42	1.22	50	4.55	0.10	2

Source: Departmental records. T=Target and A=Achievement.

It is seen from the above table that while there was over achievement of target in ND (F1) in 2009-10, there was hardly any achievement in the case of vaccination for Duck Plague and IBD and the Department was lagging far behind in the targeted vaccination for Swine Fever and Duck Cholera. In the remaining cases, the shortfall ranged between 20 and 39 per cent.

The shortfall in immunization target in different vaccines during the last four years had an adverse impact on the preventive health care programme on all the potential livestock and birds, leaving them vulnerable to communicable and fatal diseases affecting the health and their ultimate survivability. Taking the data of two years 2008-10, the number of disease outbreaks and affected animals/birds were quite considerable, as given below:

Table No. 3.1.9

Sl. No.	Diseases	2008-09		2009-10	
		Outbreaks	Affected Nos.	Outbreaks	Affected Nos.
1.	Ascariasis	114	1508	150	2603
2.	Amhistomiasis	83	2381	109	2003
3.	Strongylosis	111	2044	130	2787
4.	Coccidiosis	47	2388	54	1758
5.	Swine Fever	08	100	03	52
6.	Duck Cholera	13	367	10	191
7.	Ranikhet	08	1905	10	359
8.	FMD	03	611	27	992
9.	Salmonellosis	28	4504	28	7593
Total		415	15808	521	18338

Source: Departmental records.

The reasons for shortfall in achievement of target in immunization were attributed (September 2010) by the Government to inadequate availability of vaccines, non-receipt of supply and inadequate man power to carry out vaccination programme. The reply is not acceptable as the scheme has been in operation for over five years and therefore, the Department should have taken steps to eliminate the hindrances in order to reduce the number of outbreak of diseases and consequent adverse affect on animals and birds.

Veterinary Services

The Revised Perspective Plan (RPP), 2007 envisaged intensive and wider coverage of veterinary services all over the State by establishing more veterinary facilities in terms of new hospitals, dispensaries and first-aid centres.

It was observed that only 3 dispensaries and 36 first-aid centres were added during the period of three years, though 70 *per cent* of Gram Panchayats were planned to be covered during the period. Further, no modern diagnostic facilities like X-ray, USG and other investigation units for hospitals and dispensaries were introduced. One X-ray machine of 100 MA capacity of the State Level Veterinary Hospital, Agartala remained inoperative due to non-posting of X-ray technician. Three more Mobile Veterinary Units (MVU) were planned for three hospitals during 2007-10 but no MVU were provided during the period. The existing MVU in 2007-08 was also not in operation as of June, 2010.

Shortage of Manpower at Veterinary Hospitals/Dispensaries

Operation of veterinary Hospitals / Dispensaries for providing health care depends on availability of the required manpower. A test check of records in Hospitals/Dispensaries of the selected two districts revealed acute shortage of manpower in various categories of posts (**Appendix - 3.3**). Information gathered in respect of four hospitals and nine dispensaries in the two selected districts showed that one Veterinary Hospital and six Veterinary Dispensaries were running without Veterinary Assistant Surgeon (VAS), three other hospitals including the State Hospital had five VAS and 18 ARDAs²¹ against the requirement of eight VAS and 25 ARDAs. There were no technicians/X-ray operators in any of the four hospitals. Due to shortage of manpower, 24 Stockman sub-centres (SMSCs)/Veterinary First Aid-Centres (VSAC) were in operation for 2 days per week basis.

3.1.10 Livestock Farms

The declared objective of the Department is to march towards self sufficiency in animal origin food and to create avenues for self employment. In order to move towards this objective, the Department established 12 livestock farms all over the State for demonstration-cum-extension of livestock activities. Records of some of the livestock

²¹ Animal Resources Development Assistant.

farming activities in four Government farms in the selected districts were test checked in audit and observations are given below:

3.1.10.1 Cattle Breeding Activity

In the whole of the State, cattle breeding activity is carried out at R.K. Nagar Farm, Agartala. The unit had a total strength of 146 cattle during 2005-06 which declined to 113 at the end of 2009-10. No new acquisition of cattle was done in the unit during the five year period except calves born (averaging 29 annually). Old and unproductive 57 cattle were disposed of through sale and 109 cattle died during the period.

During 2005-10, out of 144 new born calves, 53 died after birth. The average rate of mortality of new born calves ranged between 26 *per cent* and 47 *per cent* during the period, due to poor health surveillance system in the farm. The reasons for high mortality rate of new born calves were attributed to diseases and unscientific management of cattle farming. Photographs of the cattle breeding farm at R.K.Nagar are given below:



Cattle rearing in R.K. Nagar cattle breeding farm

The Government stated (September 2010) that due to fund constraints cattle sheds could not be renovated. Steps as necessary had been taken to carry out renovation and proper initiatives were being taken to prevent calf mortality.

Milk Production

The unit kept 26 to 31 milch cows during the last five years under review. The performance of the Farm in this activity is shown below:

Table No. 3.1.10

Year	Average no. of Milch cow	Milk to be produced as per norm ²² (kg)	Actual Production (kg)	Loss in production		
				Quantity (kg)	Average sale price ₹/kg	Amount (₹)
2005-06	31	90520	80900	9620	15.64	150457
2006-07	31	90520	72985	17535	16.00	280560
2007-08	30	87600	70991	16609	15.22	252789
2008-09	27	78840	67137	11703	15.48	181162
2009-10	26	75920	63264	12656	19.34	244767
Total		423400	355277	68123		1109735

Source: Departmental records.

According to the average number of milch cows maintained per year and the norms of productivity of milk, the farm could have produced 4, 23,400 kg of milk during 2005-10. But actual production was 3, 55,277 kg with a shortfall in production of 68,123 kg valued at ₹ 11.10 lakh. Reasons for shortfall have not been furnished to audit.

3.1.10.2 Goat Breeding Activity

Composite Livestock Farm, Debipur in West Tripura district engaged in goat breeding activity. The perspective plan emphasised massive promotion of goat rearing in rural areas involving SHGs for commercial production to raise meat availability from goat to 3,370 MT at the end of March 2010 constituting 13 *per cent* of the total meat requirement (25,950 MT) in the State. The Farm was to supply 1,400 breeding bucks of superior quality to all Gaon Panchayats during the period 2005-10. However, the actual supply from Debipur Farm was only 57 breeding bucks.

The Farm adopted rearing of Black Bengal variety of goat having potentiality of twin or triple kidding. The kidding performance of the Farm for the last five years was as under:

Table No. 3.1.11

Particulars	2005-06	2006-07	2007-08	2008-09	2009-10	Total
Parent Stock (Female)	125	104	97	144	221	691
Kids born	125	99	175	177	174	750
Kids to be born as per norms	375	312	291	432	663	2073
Shortfall	250	213	116	255	489	1323

Source: Departmental records.

Based on the minimum standard kidding rate²³ and the average herd strength of goat maintained round the year, the farm should have produced 2,073 kids during the period 2005-10. The actual production was, however, 750 representing a shortfall of 64 *per cent*.

Mortality

A total number of 596 goats died in the farm during the five years with year-wise mortality ranging between 19 *per cent* and 52 *per cent*. Assessment in respect of the reasons for such high mortality had not been undertaken for taking remedial action.

²² 8 kg per cow per day can be produced as per intimation furnished by DD, R.K. Nagar FC.

²³ 2/3 kids three times in two years per breedable goat *i.e.* minimum 2 kids at 1.5 times annually / goat.

The Government stated (September 2010) that due to incidence of newly emerged diseases (PPR), a good number of mother stock died resulting in less production of kids and also non replacement of parent stock resulted in stunted growth of kids born. The fact, however, remains that the mortality of goats was significantly high considering the available infrastructure, balanced and scientific feed and health care facilities in the farm and the Department failed to address the persistent shortfall in kids born during the last five years.



Goat Breeding Farm at Debipur

3.1.10.3 Poultry Activity

In the selected two districts, poultry activity in State Poultry Farm, Gandhigram (West Tripura District) and District Poultry Farm, Udaipur (South Tripura District) out of three poultry farms in the State was test checked. The main objective of these farms was to maintain pure bred of parent stock of Low Input Technology (LIT) variety of birds and to ensure supply of chicks through hatching for distribution to the farmers for backyard farming.

Shortfall in production of eggs

As per the average parent stock²⁴ maintained round the year and the prescribed norms of productivity of 180 eggs (minimum) per hen per year, the District Poultry Farm (DPF), Udaipur should have produced 8.30 lakh eggs during 2005-10. But it was noticed that the actual production was only 4.15 lakh (90 eggs per hen/year) indicating shortfall in production of 4.15 lakh eggs involving ₹ 6.22 lakh (@ ₹ 1.50 per egg) (**Appendix - 3.4**). It was also seen that egg production in Gandhigram during the same period was about 200 eggs per hen per year though the climatic condition with that of Udaipur was similar.

The Government stated (September 2010) that the egg production in DPF, Udaipur was affected during 2007-09 on account of Salmonellosis. The fact, however, remains that

²⁴ 2005-06: 1021; 2006-07: 802; 2007-08: 1293; 2009-10:1493.

even during the previous two years (2005-07) the average egg production was only 146 which is less than both the norms as well as the average production in the Gandhigram farm. There is, therefore, a need to investigate the reasons and take remedial action.

Shortfall in production of chicks

In the two poultry farms, as per the norms²⁵ 80 per cent of the total production of eggs should have been fit for hatching. However, out of the total production of 18.59 lakh eggs, 7.62 lakh (41 per cent) were set for hatching during the period 2005-10. Further, according to the prescribed norms of hatchability (80 per cent of the total eggs set for hatching), the farm should have produced 6.10 lakh chicks, but the actual production was 5.68 lakh (75 per cent). Thus, the farms could not maintain the prescribed hatching norm leading to shortfall in production of 0.42 lakh chicks with financial involvement of ₹ 2.05 lakh (@ ₹ 5.00 per chick) (Appendix - 3.5).

The Government stated (September 2010) that the quantum of production of chicks in a given period of time is correlated with actual demand in the field and that due to nonfunctioning of most of the Block Level Brooder Houses there was no demand of chicks which resulted in limited chick production. The reply indicates the deficiency of the Department to popularise the scheme through awareness programme and therefore, there is a need to take effective steps in this area.

3.1.10.4 Duck Breeding Activity

In the whole of Tripura State two farms, namely, R.K. Nagar and Debipur (West Tripura District) are engaged in duck breeding activity. The main objective of the duck breeding farms was to maintain pure breed of parent stock of exotic duck and to ensure supply of ducklings through hatching of eggs for distribution to the farmers for rearing.

Shortfall in production of eggs

Based on an average parent stock²⁶ maintained round the year and the norms²⁷ of productivity of 250 eggs per duck per year, the farms should have produced 47.91 lakh eggs during 2005-10. But the actual production was only 27.30 lakh with a shortfall in production of 20.61 lakh eggs valued at ₹ 51.52 lakh (@ ₹ 2.50 per egg) (Appendix - 3.6).

Shortfall in production of duckling

In both the farms it was noticed that against the departmental norms of 80 per cent of the total eggs to be set for hatching, 6.60 lakh eggs (24 per cent) out of the total production of 27.31 lakh were actually set for hatching. Based on the norms of hatchability (80 per cent of eggs set for hatching), the farms should have produced 5.28 lakh ducklings, but

²⁵ The norms as communicated (June 2010) by the Jt. Director, i/c Poultry farms (HQ).

²⁶ 2005-06: 3063; 2006-07: 3578; 2007-08: 2543; 2008-09: 2375; 2009-10:2346.

²⁷ Communicated (June 2010) by the Assistant Director, i/c Duck Breeding Unit.

the actual production was only 4.22 lakh (64 *per cent*) resulting in shortfall of 1.06 lakh ducklings involving a revenue loss of ₹ 8.51 lakh (@ ₹ 8.00/duckling) (**Appendix - 3.7**). A photograph depicting the duck breeding farm at R.K. Nagar is given below:



Duck Breeding Farm, R.K. Nagar.

It was noticed that the farm at R.K. Nagar has four 'Setter' and two 'Hatcher' machines, of which only one 'Setter' and one 'Hatcher' was in working condition during the last five years. The managerial staff deployed in both the farms had also no specialisation on duck farming.

3.1.10.5 Quail Breeding Activity

A quail breeding project was taken up in the State Poultry Farm, Gandhigram (SPF) in 2000-01 with the envisaged provision of 5,000 parent line quail birds to produce three lakh quail chicks annually to meet the rearing demand of small and marginal farmers and unemployed youth in the State.

GOI sanctioned ₹ 80 lakh with initial release of ₹ 40 lakh (July 2003). The balance of ₹ 40 lakh was released subsequently during 2007-08 ₹ 33.12 lakh in December 2007 and ₹ 6.88 lakh in September 2008). The farm had spent ₹ 74.98 lakh for construction/renovation of rearing/brooder houses, cost of feed, medicine etc. till March 2010.

Against the projected production of three lakh chicks annually, the farm could produce only 8,169 chicks in three years during 2005-08. No chicks were disposed of for rearing/farming during the last five years (2005-10) except 7,207 quail birds sold for consumption. The quail species procured from outside the State could not adjust to local climate and died in huge numbers as and when the parent stocks were replenished. The mortality rate was as high as 73 to 100 *per cent*. As a result, the farming activity had to be put on hold during March 2006 to June 2007, February 2008 to September 2008 and from November 2008 to March 2010.

It was also noticed that SPF, Gandhigram spent ₹ 11.37 lakh (feed ingredients: ₹ 10.82 lakh and medicine: ₹ 0.55 lakh) for quail farming during February-March 2009, though the farm did not have any stock of quail birds from November 2008 to March 2010. In fact, the farm remained defunct since November 2008. Thus, the entire expenditure of ₹ 74.98 lakh on infrastructure development for quail farming was wasteful.

The Government stated (September 2010) that the Department had to restrict mother stock as well as chick production as it failed to popularise quail as meat in the State. To move on with the programme as per its objective the quail rearing has been started again from April 2010. The fact however, remains that continued operation of the quail unit through fresh procurement of quail birds from outside the State without first conducting any study on their survivability in the local condition would not be sustainable in the long run.

3.1.10.6 Feed Mixing Plants

In order to meet the requirement of concentrate feed for animal consumption, the Department had set up five Feed Mixing Plants (FMPs) in the State. In the selected two districts, five FMPs (R.K.Nagar:2, Gandhigram:2 and Udaipur:1) with total production capacity of four MT of feed per hour were installed. With a minimum of 7 working hours per day (272 days in a year), the available five plants could produce 7,616 MT feed in a year. However, only 5,558 MT²⁸ of feed were produced in three years (2007-10) at an average of 1,853 MT per annum. Due to underutilisation of the FMPs, the Department had to meet the requirement of feed from outside sources. For instance 3,603 MT mixed feed costing ₹ 6.16 crore was purchased during 2007-10 from TCMFUL for distribution to the beneficiaries under Heifer Breeding Scheme.

Further, a Feed Mixing Plant at the District Poultry Farm, Udaipur installed in May 2007 was operational for about three months up to August 2007 and produced only 11,971 kg feed. Thereafter, the plant remained idle for want of adequate staff and the farm's requirement of compound feed was procured from the R.K. Nagar Farm Complex till June 2010.

The Government stated (September 2010) that due to manpower shortage the departmental plants are utilised only for preparation of feed required in Government Livestock farms and the plant in Udaipur was idle as there was no feed requirement and that the outsourcing of feed supply for HRS was preferred to avoid the hurdles in arranging transportation. However, it was observed in audit that the Feed Mixing Plants procured for production of feed were more than their requirement and capacity to handle resulting in gross underutilisation and idling of assets.

²⁸ R.K. Nagar: 4841 MT; Gandhigram: 705 MT and Udaipur: 12 MT.

3.1.10.7 High Maintenance Cost of Government Farms

Government Livestock Farm should essentially be a role model to inspire others to follow livestock activity to enhance their income generating capacity and thereby improving the rural economy of the State. It was however, seen that the Department incurred substantial expenditure only on maintenance of the 12 Government Livestock Farms demonstrating livestock farming an unsustainable proposition in so far as economic activity is concerned. During 2009-10, staff cost (₹ 7.88 crore) constituted 74 *per cent* of the total expenditure (₹ 10.58 crore) in these farms. Against this, sale proceeds on delivery of farm products and services accounted for only ₹ 1.36 crore representing 13 *per cent* of the total expenditure, as shown in **Appendix - 3.8**. The staff cost on maintenance of these Live Stock Farms constituted 21 *per cent* of the total expenditure (₹ 38.39 crore) on salaries of the Department.

No norms were fixed for deployment of staff in the Government Livestock Farms. The deployment of staff and permanent labour in these farms remained unchanged over the years irrespective of their requirement for actual activities and expected performance. It was noticed that out of the total 915 staff deployed, 77 *per cent* are permanent labourers engaged in the farms round the year. The Department had not carried out any review or assessment of actual requirement of staff in each farm for efficient utilisation of the available manpower resources. Thus, engaging a large number of permanent labourers without any fixed norms involving huge staff cost in comparison to the revenue earnings would not only compromise the efficiency of these farms but also make the activities economically unsustainable in the long run. No performance parameter for these farms was also prescribed by the Department to assess their activities. Besides, as per information furnished by the Department, audit observed that no demonstration / teaching programme was conducted by the farm during the last five years. The farms also do not have any designated staff to carry out such services.

The Department stated (September 2010) that the farms are maintained for the purpose of demonstration-cum-teaching unit meant for extension service and promotion of live stock farming. Since the farms are not run on commercial basis, these units may not be evaluated in the light of productivity and staff cost ratio. The fact, however, remains that the Government farms have failed to be a role model as the total receipts generated through live stock farming *vis-à-vis* expenditure resulted in huge loss. Further, demonstration and training needs of the people have also not been fulfilled.

3.1.11 Internal Control, Monitoring and Evaluation

Internal control is an integral process designed to provide reasonable assurance that the accountability obligations were fulfilled, the rules and regulations were complied with and the policies and programmes of the Department were implemented in an orderly, economical, efficient and effective manner.

The Department in all its units in districts and sub-divisions audited did not maintain expenditure control register to record the details of year-wise drawal of funds against allocation and expenditure. Reporting system of the field offices and their compilation in the Directorate was highly inadequate. Non-release of fund as well as non-utilisation of available fund in time in respect of Central/State plan schemes reflected slow implementation of the programmes and consequent non-achievement of target and objectives. There was no project implementation and monitoring cell in the Department and the follow-up action mechanism essential for successful implementation of scheme / programme was inadequate. No evaluation was carried out by the Department to assess the impact of implementation of programmes/activities undertaken and to take appropriate remedial action. In the absence of any performance evaluation, the impact in terms of intended objectives of the various schemes could not be ascertained in audit.

3.1.12 Conclusion

The goal of achieving self-sufficiency in production of milk, meat and eggs by 2011-12 would remain largely unachieved considering the huge shortfall in production against the per capita availability at national level or the projected State demand over the last five years. The livestock breeding and developmental programme taken up by the Department during the review period did not fulfill their desired objectives. The Department could not successfully implement SGSY and BLBH schemes due to lack of effective project management and inadequate follow-up action for remedial measures after investment of huge funds. The health care and veterinary services over the last five years have not been sufficiently strengthened and upgraded as envisaged in the Perspective Plan. The Government Livestock Farms were operated with high staff cost and no performance indicator have been prescribed for the farms. No assessment of actual requirement of staff based on suitable norms in Government livestock farms was carried out for efficient and productive utilisation of manpower resources and no demonstration/teaching programme were conducted for the farmers during the last five years.

3.1.13 Recommendations

- The Department should strengthen project management and follow-up action mechanism for effective implementation of the schemes / projects.
- Mid-term evaluation and impact assessment of schemes / projects implemented should be carried out to take remedial action for better achievement of the desired objectives.
- Performance parameters should be prescribed to ensure efficiency in operation of Government livestock farms considering high operating costs.
- A review should be carried out to strengthen the animal health care system and veterinary services in hospitals and dispensaries across the State.