



## CHAPTER – II

### PLANNING AND FINANCIALS

#### Planning

#### Long term planning (Management Plans)

**7.1** The long term planning sets out approaches and goals of an organisation together with the framework for decision making process. It clearly identifies the different components required to be undertaken during the plan period. From the long term perspective plans, annual plans of operations (APOs) are framed keeping in view availability of funds.

According to '**Guide to Planning Wildlife Management in Protected Areas (PA)**' brought out by The Wildlife Institute of India (WII), Dehradun<sup>1</sup> in 1995 and updated in 2005 a management plan must realistically address all management issues and must maintain objectivity, quality and standards.

**7.2** Audit observed that, the first management plan of the KNP was prepared (October 2002) for the period 2003-04 to 2012-13 and approved by the Ministry of Environment of Forests, Government of India. The original management plan prepared by the park authorities was very close to the guidelines issued by the WII. Issues needing attention during the plan period upto 2012-13 were also planned in detail including the threats, constraints and challenges. Based on these micro-plans, the objectives, goals to be achieved were set which were further divided into eleven theme plans to be executed during the plan period. The plan also discussed the physical and financial targets and schedule of operations to be achieved/carried out during each of the 10 year plan period. The details are in **Annexure – 'A'**. The plan mentioned that "***with the poaching incidents getting drastically reduced and the wildlife enjoying near wilderness conditions***, the need to explore the following other facets of the park had arisen." Hence, the plan focused on the following objectives, -

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<sup>1</sup> The apex body for Wildlife management in the country.

- To maintain and wherever necessary restore the demographic features relating to the populations of all endangered, endemic, vulnerable, rare species of animals and plants with special focus on Rhino, Tiger and their habitat.
- To maintain and wherever necessary restore the physical integrity of the area with special considerations to the flooding pattern.
- To identify research priorities and implement such programs to establish mechanism and create opportunities for enhancing management capabilities and knowledge of wildlife science.
- To enhance the quality of educational, recreational and wilderness experience given to the general public.
- Consistent with the above four objectives, in the zone of influence with sensitivity to cultural and economical well being of the communities and reduce the dependence on forest based resources.

**7.3** Thus, a glance of the objectives set by the park authorities in the management plan 2003-04 to 2012-13 would clearly show that the threat from poaching was not at all envisaged as a concern in the original plan. Yet, analysis of the data relating to poaching cases and arrests of alleged poachers made between 2005 and 2013 indicate increasing trend of poaching activities in the NP. As a result, major resources available with the park authorities had to be utilised to meet the emerging challenges. The following tables, charts and graphs corroborate the audit analysis.

**Table and Chart showing the increase in poaching cases over the years 2005-06 to 2012-13**

Year	Major species poached	No of poaching cases	No of persons arrested
2005	Rhino	7	23
2006		5	7
2007		16	22
2008		6	35
2009		6	13
2010		5	2
2011		3	5
2012		12	113
2013		27	65

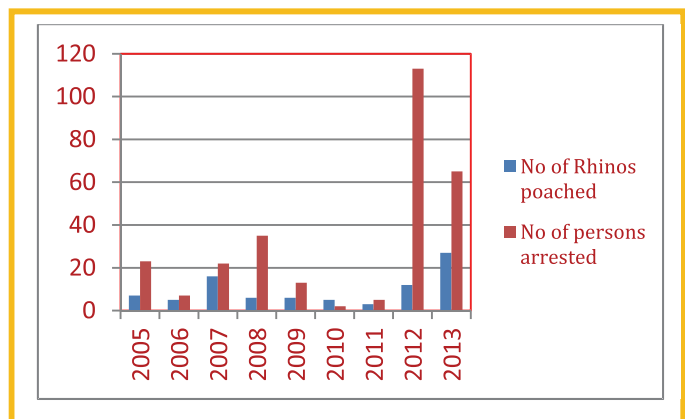
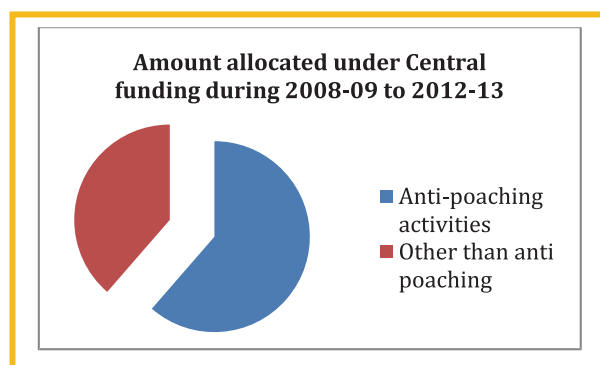
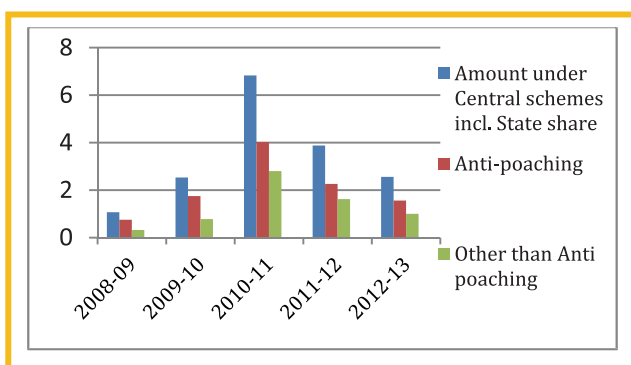


Table showing total expenditure during 2008-09 to 2012-13 vis-à-vis amount allocated towards anti-poaching and other activities

(₹ in crore)						
Year	Total expenditure	Amount under Central schemes incl. State share <sup>2</sup>	Amount allocated towards anti-poaching	Percentage col 3 to col 2	Amount allocated towards areas other than anti-poaching	Percentage of col 5 to col 2
2008-09	2.46	1.07	0.75	70.09	0.32	29.90
2009-10	3.12	2.53	1.75	69.17	0.78	30.83
2010-11	11.11	6.83 <sup>3</sup>	4.03	59.00	2.80	40.99
2011-12	4.58	3.88	2.26	50.26	1.62	41.74
2012-13	2.99	2.56	1.56	60.94	0.99	38.76
<b>Total</b>	<b>24.26</b>	<b>16.87</b>	<b>10.35</b>	<b>61.35</b>	<b>6.51</b>	<b>38.59</b>



Graph and pie-chart showing total amount allocated vis-à-vis allocation to anti-poaching measures and others during 2008-09 to 2012-13

7.4 Thus, more than 60 per cent of the funds allocated were routed towards anti-poaching activities while the balance 40 per cent related to all other activities consisting of (i) habitat management, (ii) tiger allowances granted to the staff and officers (iii) tiger monitoring, (iv) flood management etc.

7.5 Audit scrutiny of the management plan, however, revealed that there existed a provision for mid-term review of the plan which was in line with the Guide issued by the WII. However, the park authorities did not revisit the management plan, mid-term, in accordance with the changing needs. This, besides rendering the management plan partially redundant resulted in a disconnect between the management plan vis-à-vis the actual plans of operation.

7.6 Further, the park authorities are yet to commence the preparation of the management plan for subsequent period beyond 2012-13 even though almost two years have elapsed after the original plan period had expired. As prescribed in the Guide to management planning issued by the WII, the time line prescribed for

<sup>2</sup> Heads under which major funds were allocated. Balance includes funds allocated by State under Plan schemes relating to development of national parks and sanctuaries, development of other wildlife areas, amenities to staff and labour etc which are nominal and hence not included.

<sup>3</sup> In addition to ₹ 6.83 crore, another amount of ₹ 4.10 crore was allocated as one time capital expenditure on construction of buildings and installation of porcupine posts in the River Brahmaputra to contain erosion which has not been considered as it was special and one time allotment.

preparation of a plan till approval by the Government is 18 months. Thus, even if the park authorities commence the work of preparation of the subsequent plan now, it would atleast take till first part of 2016 to put the plan in operation. This would mean that the activities of the park during the intervening years 2013-14 to 2015-16 would continue on *ad-hoc* basis as a disparate *silo* without any linkage with the long term perspective plans of the NP.

**7.7** It was further observed that the Directorate of Wildlife was yet to install a mechanism for centrally monitoring the currency of the management plans in respect of the PAs. Such a mechanism could have alerted the Directorate about the expiry of the plan and enabled them to initiate timely action to prepare and get approved the plan for the subsequent period.

**7.8** *The Department stated that by 1998-99 poaching was reduced to near zero and thus, it was not listed as one of the priorities in the management plan. For non-reviewing the plan, mid-term, they stated that by 2008-09 the Tiger Conservation Plan (TCP) guidelines had to be prepared which attracted focus and attention of the Park authorities. As regards the renewal, it was stated that the management plan for the subsequent period 2014-15 to 2024-25 is under preparation and would be submitted to the GoI in December 2014.*

### **Annual Plans of Operations vis-à-vis fund management**

**8.1** The Guide to management planning issued by the WII prescribes that annual plans of operations (APO) should flow from the schedule of operations incorporated in the management plans. KNP's management plan laid down the items/activities to be carried out during the plan period of 10 years along with the physical and financial targets to be achieved, yearwise. The plan also provided scope for inflation/price rise through the years, though at a flat rate of five *per cent* per year.

**8.2** Audit scrutiny of the APOs, allotment of funds *vis-à-vis* the management plan revealed the following.

**8.2.1** The management plan envisaged eleven theme plans to be implemented through the 10 year period which included non-recurring and recurring elements namely – Recurring : protected area management, infrastructure and communication, eco-development, tourism management, information system, environmental education, research and monitoring, staff amenities, and Non-Recurring : establishment cost and maintenance cost.

**8.2.2** Though the management plan had clearly prescribed the items of works to be carried out including financial/physical targets, the items/activities included in the APOs did not mention the reference to the corresponding item of management plan. There was also not any provision for portraying the physical and financial targets achieved before the period of APO

and that projected during the year. Besides, the APOs did not contain the GPS locations of the places of works.

**8.2.3** The Guide issued by the WII as well as the management plan prescribed preparation of consolidated APOs flowing from the management plan. However, it was observed that instead of drawing up integrated APOs as per the components listed in the management plan, the park authorities were preparing separate APOs for each of the central as well as State schemes namely Project Tiger, Project Elephant, Integrated development of Wildlife habitats, Development of NPs and WSS Development of other wildlife areas etc. **System of integrated APOs could have enabled the State Government to strike off the activities funded by the GoI and provide funds for the remaining activities to ensure that the activities did not suffer because of want of funds.**

**8.2.4** The deficiencies mentioned in the above paragraphs denied the park authorities the scope of using the information available in the APOs to use them as a tool for measuring the compliance/achievements made *vis-à-vis* the long term targets set and for informed decision making on the future course of planning/action.

**8.2.5** Analysis of the financial targets as approved in the management plans for the years 2008-09 to 2012-13 *vis-à-vis* the allocation of funds revealed that there were substantial differences. Against the total financial targets of ₹ 57.33 crore<sup>4</sup>, an amount of ₹ 24.25 crore was allocated for the operations during the above years which was only 42 *per cent* of the targets set. Except 2010-11 when the amount allocated neared the financial targets, there were huge gaps between the financial targets and the amount allocated ranging between 24 and 38 *per cent*. Neither the KNP authorities nor the Directorate initiated efforts to take up the matter with the State Government as well as the GoI to ascertain the reasons for lower allocation of funds.

Year	Financial targets as per MP		Allotment and expenditure**	Percentage variation of col 4 vis-à-vis col 2/3
	As per MP*	As per actual inflation		
(₹ in crore)				
2008-09	9.24	10.25	2.46	27/24
2009-10	10.07	11.03	3.12	31/28
2010-11	10.15	11.61	11.10	110/96
2011-12	10.08	11.96	4.58	45/38
2012-13	10.27	12.48	2.99	29/24
<b>Total</b>	<b>49.81</b>	<b>57.33</b>	<b>24.25</b>	<b>49/42</b>

\* - Considering five *per cent* annual increase as envisaged during preparation of management plan in 2002.  
\*\* - Includes State plan schemes.

<sup>4</sup> As worked out considering actual price rise/inflation during the years instead of flat rate of five *per cent* foreseen in the MP.

Year	Financial impact of APO	Actual allocation	Variation	Percentage of variation (in %)
	Project Tiger			
	(₹ in crore)			
2008-09	Not available			
2009-10	Not available			
2010-11	26.57	10.93	15.64	41
2011-12	24.65	3.88	20.77	16
2012-13	42.54	2.56	39.98	6
<b>Total</b>	<b>93.76</b>	<b>17.37</b>	<b>76.39</b>	<b>19</b>

**8.2.6** Further analysis of the APOs vis-à-vis the actual allocation for the years 2010-11 to 2012-13<sup>5</sup> revealed that the park authorities had originally proposed for allocation of ₹ 26.57 crore, ₹ 24.65 crore and ₹ 42.54 crore totaling ₹ 93.76 crore

under the Central scheme – ‘Project Tiger’ which were submitted to the National Tiger Conservation Authority with a copy to the Directorate for onward action. However, against the above amounts, a total of ₹ 17.37 crore only was received by the park authorities being the Central as well as State share. The percentage of fund allocated against that proposed ranged between 6 – 41 per cent while the overall percentage worked out to 19 per cent on the total shortfall of ₹ 76.39 crore.

**8.3** Lesser allocation of funds had compelled the KNP authorities to scale down<sup>6</sup> the activities envisaged in the original APOs. Interestingly, as a result of lower allocation of funds, the original APOs were recast by scaling down the approved activities envisaged in the original APOs. Besides, due to increased instances of poaching, proportionately more funds were diverted to anti-poaching activities than to other planned activities such as habitat management, flood management, intelligence gathering etc.

*The Wildlife Conservation strategy 2002 of Ministry of Environment and Forests (MoEF), GoI prescribes – Wildlife and Forests shall be declared priority sector at the national level for which funds should be earmarked.*

**8.4.1** Audit observed that the allocation of the State Government towards wildlife sector during 2008-09 to 2012-13 remained between 0.03 – 0.07 per cent of the total plan outlay while the amount allocated to the park ranged between 0.005 and 0.02 per cent of the plan outlay of the State for

Year	Allocation by State Government			Percentage	
	Total plan outlay	Wildlife Sector	KNP	% of col 3 to col 2	% of col 4 to col 2
	(₹ in crore)				
2008-09	5,393.81	4.00	1.26	0.07	0.02
2009-10	6,717.89	3.00	0.54	0.04	0.008
2010-11	6,985.93	3.10	1.18	0.04	0.02
2011-12	8,919.10	2.25	1.19	0.03	0.01
2012-13	9,040.05	2.42	0.49	0.03	0.005
<b>Total</b>	<b>37,056.78</b>	<b>14.77</b>	<b>4.66</b>	<b>0.04</b>	<b>0.01</b>

those years. Further, the total plan outlay of the State increased from ₹ 5,393.81 crore in 2008-09 to ₹ 9,040.05 crore in 2012-13 which is about 60 per cent; whereas, the outlay on Wildlife Sector during the same period showed a declining trend (2008-09

<sup>5</sup> Original APOs for 2008-09 and 2009-10 could not be made available to Audit by the park authorities.

<sup>6</sup> Majority of the activities as per the management plan and original APOs were scaled down.

were ₹ 4 crore and ₹ 1.26 crore respectively allocated in 2008-09 came down to ₹ 2.42 crore and ₹ 0.49 crore respectively in 2012-13). The percentage decrease was about (-) 35 per cent and (-) 57 per cent respectively. **Thus, despite the MoEF, GoI declaring the Wildlife as a priority sector, the allocation of funds by the State Government continued to be at negligible rates and actually decreased.**

**8.4.2** During the entry conference, however, the Department stated that there was no dearth of funds had the Directorate/park authorities submitted the requirements with proper justification. However, successive scaling down of the activities of the APOs due to lesser allocation of funds from the GoI should have alerted the Department to increase the funds allocated from the State Government in coordination with the Finance Department as the Wildlife Sector had been identified as priority sector.

**8.4.3** While agreeing to the fact of skewed funding, the PCCF, Wildlife stated during the exit conference that the total funding towards Wildlife Sector even at National level is limited. It was also stated that the position in other States is better as the State Governments release the matching share; but in Assam, the activities largely depend on the funds released by the Central Government due to lower/inadequate release of funds by the State. As regards the referencing of MP in the APO, while agreeing with the audit observations they stated that the system had been introduced post-Audit.

**8.4.4 Response of Audit:** Funding towards Wildlife Sector needs to be prioritised by the Central as well as the State Governments in keeping with the National Wildlife Conservation Strategy.

**8.5** Audit scrutiny revealed that there were considerable delays in submission of the APOs by the park authorities. Records in respect of the APOs for the years 2010-11 to 2012-13 indicated that these were submitted to the Government during August and November/December, i.e. after delays ranging

Year	Submission of APO	Date of sanction
2008-09	Original APOs for 2008-09 and 2009-10 were not available.	
2009-10		
2010-11	Nov & Dec/2010	Dec/2010
2011-12	Aug/2011	Oct/2011
2012-13	Aug/2012	Dec/2012

between five and eight/nine months of commencement of the year. **Belated submission of the APOs resulted in delays in allocation of funds from the Government which impacted the functioning of the park.**

**8.6.1** Further Audit scrutiny revealed substantial delays in release of funds by the State Government, even in cases where funds were allocated by Central Government; delay ranging between two and five months. **Due to these undue delays, majority of the funds ultimately reached the park during February – March, i.e. the last two months of the financial years.**

Year	Scheme	Amount sanctioned (₹ in crore)	Date of		Delay (approx in months)
			sanction by Central Govt	release by State Govt	
2008-09	CSS (Project Tiger)	1.50	30-10-2008	7-2-2009	4
2009-10		1.65	26-8-2009	15-10-2009	2
		1.56	11-12-2009		
2010-11		2.73	29-9-2010	5-2-2011	5
		7.22	31-12-2010	30-3-2011	3
2011-12		3.81	10-10-2011	22-2-2012	4
2012-13		2.50	28-12-2012	26-3-2013	3

Information relating to Project Tiger which is the major share of funding to the park could be obtained. For the remaining amounts, though minimal, information are yet to be received, against the requests made in July 2014.

**8.6.2** On being requested, the park authorities while accepting the facts stated that non-availability of funds certainly has adverse impact on the functioning of the park while the expenditure related to wages to the casual staff, home guards etc and POL are met from loans taken from the Kaziranga Tiger Conservation Foundation (KTCF). The inordinate delay in submission of the APOs by the KNP authorities could have been avoided had there been a monitoring mechanism in the Directorate as well as in the Department.

**8.6.3** *The Department stated that the delay in allocation of funds derails the entire chain as the works for the previous year had to be completed before planning the subsequent year. They however, assured submission of APOs on time and pursue the matter for early release of funds.*

### Kaziranga Tiger Conservation Foundation

**8.7.1** It was observed that the State Government has created the KTCF in August 2009<sup>7</sup> which allows ploughing back of revenue generated into a fund to be spent to support the management for conservation of tiger and the bio-diversity and eco-development measures. No other sources of revenue such as voluntary donations by wildlife enthusiasts or International agencies involved in Environmental activities have been tapped.

**8.7.2** Scrutiny of the bank pass book of the KTCF maintained in the Office of the Director, KNP revealed that in addition to the revenues generated during 2009-10 which was not readily available, an amount of ₹ 7.61 crore being the revenues pertaining to the period 2010-11 to 2013-14 were remitted into the fund. **However, though the notification of the State Government provide for maintenance of**

<sup>7</sup> Under the guidelines issued by the Government of India in June 2007 under Section 38 X of the WL (P) Act, 1972.



monthly accounts and annual returns which are to be audited by a qualified Chartered Accountant (CA) as well as by Director of audit & Local Fund and the Comptroller and Auditor General of India, the authorities are yet to finalise the accounts. Thus, transactions relating to KTCF have remained unaudited till date.

**8.7.3** *The Department stated that the accounts had since been finalised and certified by the CA. However, the accounts are yet to be submitted for audit by the CAG.*

**8.8** In respect of a number of Central schemes, the Central Government has instituted a system of directly transferring the funds to the accounts of the project implementing agency to avoid delays in transmission of funds and to ensure smooth running of the projects. The management plan prepared by the park authorities also prescribed similar system while proposing for creation of KTCF. Though the Foundation has started functioning since August 2009 with a separate bank account, the direct funding and accountability mechanism is yet to stabilise. Such a system could have enabled the park authorities to get the Central assistance timely cutting short the delays caused at the State Government level.

**8.9** From the above it is evident that the APOs prepared by the park authorities actually did not flow from the management plan. The APOs had to be scaled down due to non-availability of funds. The basis of allocation of fund was not found on records. The State Government has also not attempted to fill the gap between fund required and allocations made by the Central Government. Besides, there were inordinate delays on the part of the State Government to release funds received from the Central Government. As a result, there was a wide variation between the activities envisaged in the management plan, those included in the APOs and the works actually undertaken over the years. Thus, at present the park is being managed purely on *ad hoc* basis without any linkage with the long term perspective or planning.

**Good practices in other States**

- *In Karnataka, the PCCF discusses the APOs with the DFOs/Field Directors prior to commencement of the year and finalises the budget.*
- *In Uttar Pradesh, the following system is installed for optimum utilisation of finances and better management of parks:*
  - *Funds are allocated quarterly;*
  - *Timely release of funds is monitored by a Cell in CM's Office;*
  - *Quarterly submission of utilisation certificate is mandatory;*
  - *Expenditure made during the quarter is monitored by the Cell in CM's Office;*
  - *In case of failure to release/spend funds or deviations - explanations are sought from the concerned authorities.*

### Recommendations (Planning and Financials)

- *The APOs should be prepared maintaining synergy with the items of works envisaged in the management plan. For this, the APOs should be prepared in a consolidated manner and should contain the references of management plan, physical and financial progress achieved along with items planned during the current year.*
- *The Department/Directorate may consider ensuring that funds matching the amounts proposed in the consolidated APOs are made available with the wildlife managers by allocating the deficit amount (funds required minus funds sanctioned by GoI) from the State budget especially since the Department agrees that there is no dearth of funds for Kaziranga. Also, the percentage of allocation towards Wildlife Sector out of the total plan outlay needs to be increased in line with the prescription of the MoEF, GoI.*
- *Timelines for preparation of management plan, submission of APOs, release of funds and its proper and timely utilisation needs to be prescribed and strictly complied with, preferably by adopting the system being followed by other States where the cycle works on quarterly basis. Also, periodic reports/returns may be devised to monitor progress of the activities within the prescribed timeframe.*