



**OVERVIEW**



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For the Audit Report 2016-17, five Performance Audits (PAs), five Thematic Audits (TAs) and compliance audits were attempted.

Section 18 (1) (b) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 stipulates that the C&AG has the authority to requisition any accounts, books and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extends. This provision has been further amplified by Regulation 181 of the Regulation on Audit and Accounts 2007 which stipulates that every department or entity shall establish and implement a mechanism to ensure that data, information and documents that are required by audit are made available to it in time.

However, despite repeated efforts, certain records requisitioned by the Audit teams were not made available and replies to audit memos issued during audit were not provided in many cases. In respect of three PAs (Mukhyamantri Kshetra Vikas Yojana, Functioning of Primary Health Centres in Bihar and Implementation of RTE, 2009 in Bihar) and one TA (Implementation of Post-Matric Scholarship Scheme in Bihar), 59 units out of 96 did not produce certain records requisitioned by Audit.

***Non-production of records severely limits the exercise of CAG's constitutional mandate and may result in lack of accountability by State Government functionaries and concealment of fraud, misappropriation, embezzlement etc. The State Government is urged to take appropriate action including flagging of individual instances of non-production of records from a vigilance angle and initiation of disciplinary action against the concerned officials.***

Out of 1,367 audit memos issued in respect of five PAs and five TAs, replies were not received for 131 audit memos and only partial replies were received in respect of 465 audit memos.

In respect of 11 compliance audit paragraphs forwarded to the concerned Administrative Secretaries, replies were not received in respect of three cases (Road Construction Department).

This Report of the Comptroller and Auditor General of India on the General, Social and Economic sectors for the year ended 31 March 2017 includes findings on audit of 'Management of National Parks and Wildlife sanctuaries in Bihar' and five compliance audit paragraphs on Government departments. A summary of the important audit findings is given below.

## Performance Audit

### Management of National Park and Wildlife Sanctuaries in Bihar

The Government of Bihar (GoB) has notified six wildlife sanctuaries (WLSs) (including Valmiki Tiger Reserve) and five bird sanctuaries (BSs), spread over an area of 3,378.02 sq. km. Besides, the Vikramshila Gangetic Dolphin Sanctuary (VGDS), which extends over a stretch of about 60 kms of River Ganges from Sultanganj to Kahalgaon in Bhagalpur District, had also been notified (August 1991) by the GoB as a sanctuary. A Performance Audit conducted to assess the various activities carried out during 2012-17 by the Environment and Forest Department for wildlife protection and conservation in the 12 Wildlife sanctuaries and one National Park revealed the following:

- Except for Valmiki Tiger Reserve (VTR), the Environment and Forest Department did not provide dedicated staff for protection and conservation of wildlife in the remaining 11 sanctuaries. In these sanctuaries, the territorial forest divisions manage protection and conservation in addition to their regular work.
- Shortage of 34 *per cent* in the Indian Forest Service (IFS) cadre and 66 *per cent* in the Bihar Forest Service (BFS) cadre were noticed. All the sanctuaries suffered from acute shortage of frontline staff such as range officers, foresters and forest guards. The overall shortage of 80 *per cent* of the sanctioned strength directly affected day-to-day conservation measures, *viz.*, grass land management, fire line management and monitoring and supervision etc. As of March 2017, the jurisdiction of forest guard which ideally should be around 500 hectare has increased to 4,500 hectare even in the case of the VTR.
- The GoB had not recruited any permanent field personnel during the last 20 years. Due to acute shortage of frontline staff, the Department has been engaging contractual staff, mostly untrained villagers, as trackers, anti-poaching squads, patrolling works etc., even in VTR which affected the quality and efficacy of protection and conservation efforts. Required equipment for protection works was not available in any of the sanctuaries. Patrolling and protection of VTR was inadequate as four cases of tiger poaching had occurred in 2015-16 and the VTR management was not aware about this.

**(Paragraphs 2.1, 2.6 & 2.10)**

- The Environment and Forest Department (Secretary/PCCF) could not ensure finalisation of management plans in nine out of 12 sanctuaries leading to inadequate release of central assistance during 2012-17.

Three sanctuaries having management plans, were provided ₹ 187.64 crore, whereas nine sanctuaries which had no management plans, received only ₹ 5.54 crore for conservation and protection works during 2012-17. Further, Annual plan of operations (APOs) were prepared by all the sanctuaries based on the financial limits fixed by GoI rather than actual requirement of the sanctuary.

*(Paragraph 2.8)*

- Annual estimation of wild animals, except tiger, was not carried out during 2012-17 in any of the sanctuaries. In the absence of estimation of prey animals, food and fodder requirement could not be assessed even in VTR.

*(Paragraph 2.9.2)*

- The core area of VTR was surrounded by 26 revenue villages spread across 82 sq. km. with a population of about 24,538. Similarly, 92 villages were located in the core areas of two sanctuaries (Kaimur and Bhimbandh). The Department had not prepared any plan to relocate these villages to reduce anthropogenic pressure on the sanctuaries.
- Despite guidelines of MoEF, GoI from time to time and NTCA guidelines (2015) to restrict speed limit of trains to 40 km/h during the day and 25 km/h during the night, the Environment and Forest Department, GoB and the Railways did not ensure the same. Consequently, 63 wild animals including tiger, rhinoceros, crocodile etc. were killed on the railway line passing through the VTR area since 2006 and 24 animals in 2012-17 alone.

*(Paragraph 2.9.4)*

- Though VGDS was notified (August 1991) for protection, multiplication and development of Gangetic Dolphins and the GoI declared (October 2009) the Gangetic Dolphin as the National Aquatic Animal of India, VGDS did not receive any central assistance due to non-preparation of management plan. The GoB allotted ₹ 43 lakh mostly for engagement of contractual staff as Dolphin Mitras. The Department did not execute any activity even as per its own action plan 2013, for conservation of dolphins.

*(Paragraph 2.12)*

## Compliance Audits

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings arising out of Compliance Audit (five paragraphs) are featured in the Report. The major observations relate to non-compliance with rules and regulations, audit against

propriety and cases of expenditure without adequate justification and failure of oversight/governance as mentioned below:

- Non-deduction of Labour Cess by District Programme Officers led to overpayment to Vidyalaya Shiksha Samities and creation of liability amounting to ₹ 82.10 crore.

***(Paragraph-3.1)***

- The BOCW Welfare Board, irregularly disbursed ₹ 76.47 crore as grant for house building/ repair and purchase of tools/ bicycles in violation of the BOCW (RECS) Act.

***(Paragraph-3.2)***

- Public Health Division, Biharsharif made an excess payment of ₹8.47 crore to the contractor as price variation clause required under Bihar Financial (Amendment), Rules 2005 and guidelines of World Bank borrowers, was not included in the Agreement.

***(Paragraph-3.3)***

- PHED failed to recover the security deposit and unadjusted mobilisation advance of ₹ 1.43 crore and differential amount of ₹10.05 crore needed to complete the balance work.

***(Paragraph-3.4)***

- The Finance Department incurred avoidable excess expenditure of ₹1.91 crore as surcharge due to non-installation of capacitors to avoid exceeding power factor limits.

***(Paragraph-3.5)***