



**Report of the
Comptroller and Auditor General of India
on
General, Social and Economic Sectors
for the year ended 31 March 2017**



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Bihar
Report No. 4 of the year 2018

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Comptroller and Auditor General of India
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PREFACE

This Report for the year ended March 2017 has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution of India.

This Report contains significant results of the performance audit and compliance audit of the departments of the Government of Bihar under the General, Social and Economic Sector Services. The instances mentioned in this Report are those which came to notice in the course of test-audit for the period 2016-17 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2016-17 have also been included, wherever necessary, giving updated position. The audit observations contained in this report are based on a limited test-check. The State Government is required to review the functioning of all departments to ensure that similar instances do not exist.

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.

Despite such clear provisions, instances of non-production of records to audit are many. These restrict audit effectiveness. Though such instances are brought to the notice of the authorities on each occasion, follow-up by the authorities concerned have not been uniformly swift and effective.

For the Audit Report 2016-17, five Performance Audits (Functioning of Primary Health Centres (PHCs) in Bihar, Management of National Park and Wild Life Sanctuaries in Bihar, Mukhyamantri Kshetra Vikas Yojana, Implementation of RTE, 2009 in Bihar and Procurement of paddy and delivery of rice in State of Bihar) and five Thematic Audits (Implementation of e-Procurement System in the State of Bihar, Implementation of Post-Matric Scholarship Scheme in Bihar, Functioning of Jails including follow-up Audit of PA on Jails, Mukhyamantri Bihar Shatabdi Balika Poshak Yojana and Mukhyamantri Balika Cycle Yojana and Mukhyamantri Kanya Suraksha Yojana) were attempted. However, despite repeated efforts, 59 units out of 96 did not produce certain records requisitioned by Audit. Further, out of 1,367 audit memos issued in respect these PAs/TAs, replies were not received for 131 audit memos and only partial replies were received in respect of 465 audit memos.

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.

This Report is structured in three Chapters.

Chapter-1 is an introduction, also giving details of the auditee profile and the response of Government to Inspection Reports, response of Government and auditee units during Performance Audits/Thematic Audits and for the draft paragraphs, action taken on earlier Audit Reports, recoveries at the instance of Audit and status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature.

Chapter-2 is on the Performance Audit of 'Management of National Park and Wildlife sanctuaries in Bihar'.

Chapter-3 is on the audit of transactions of Government Departments, their field formations and brings out instances of lapses in management of resources and failures in observance of the norms of propriety and economy.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



OVERVIEW

OVERVIEW

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)



CHAPTER-I
INTRODUCTION

CHAPTER-I

INTRODUCTION

1.1 About this Report

This report relates to matters arising from the performance audit of selected programmes and activities and compliance audit of departments under General, Social and Economic Sectors of the Government of Bihar.

Performance audit is an independent assessment/examination of the extent to which an organisation, programme or scheme operates economically, efficiently and effectively. Performance is examined against suitable criteria and the causes of deviations from those criteria are analysed.

Compliance audit refers to the examination of transactions relating to expenditure, receipts, assets and liabilities of Government to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with.

The primary purpose of this report is to bring to the notice of the Legislature, audit findings of significant materiality in respect of performance and compliance audits conducted during 2016-17. The audit findings are expected to enable the executive to take corrective actions as also to frame policies and directives that will lead to improved financial management of the organisations, thus contributing to better governance and improved public service delivery.

This Report comprises three chapters. This chapter, in addition to explaining the planning and extent of audit, provides a brief analysis on the expenditure of the departments and responses of Government to the Audit Inspection Reports/Audit Reports and action taken on them. Chapters II and III present detailed findings and observations on the performance and compliance audits conducted during 2016-17.

1.2 Auditee profile

There are 44 departments in the State, out of which 38 departments pertain to General, Social and Economic sectors. During 2016-17, against the total budget of ₹ 1,69,351.62 crore, the State incurred total expenditure of ₹ 1,26,302.02 crore. Out of this, total expenditure of ₹ 1,25,576.74 crore against the budget of ₹ 1,60,679.35 crore pertained to 38 departments under General, Social and Economic sectors.

1.3 Response of the Government to Inspection Reports

The Principal Accountant General (Audit), Bihar conducts periodical inspection of Government Departments by test-check of transactions and verifies the maintenance of important accounting and other records as per the prescribed rules and procedures. These inspections are followed by issue of Audit Inspection Reports (IRs) to the head of the office with request to furnish replies within four

weeks. When important irregularities, etc., detected during audit inspection are not settled on the spot, these IRs are issued to the heads of offices inspected, with copies to next higher authorities.

Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations pointed out in these Inspection Reports are processed for inclusion in the Audit Reports of the Comptroller and Auditor General of India, which are submitted to the Governor of Bihar under Article 151 of the Constitution of India.

During 2016-17, Compliance Audits of 1,035 Drawing and Disbursing Officers (DDOs) of the State and 15 autonomous bodies were conducted by the office of the Principal Accountant General (Audit), Bihar.

Serious irregularities are also brought to the notice of the heads of the departments by the office of the Principal Accountant General (Audit), Bihar through a half yearly report of pending IRs sent to the Principal Secretary (Finance).

A detailed review of the IRs issued to 3,116 DDOs up to September 2016 pertaining to 38 Departments revealed that 40,788 paragraphs having financial implication of about ₹ 2,14,493.88 crore relating to 6,638 IRs remained outstanding at the end of 31 March 2017 as shown in **table 1.1**. The year-wise position of outstanding IRs/paragraphs and types of irregularities is detailed in **Appendix-1.1** and **Appendix-1.2** respectively.

Table 1.1
Outstanding Inspection Reports/Paragraphs

(₹ in crore)

Sl. No.	Period	No of outstanding IRs (per cent)	No of outstanding paras (per cent)	Amount involved
1	Less than one year	392 (6)	3,071 (8)	21,407.29
2	1 year to 3 years	2,736 (41)	18,046 (44)	1,03,767.17
3	More than 3 years to 5 years	759 (11)	4,898 (12)	61,249.95
4	More than 5 years to 8 years	2,751 (42)	14,773 (36)	28,069.47
	Total	6,638	40,788	2,14,493.88

Out of 3,128 IRs consisting of 21,117 paragraphs involving an amount of ₹ 1,25,174.46 crore issued during 2013-17 (upto September 2016), response on only 633 IRs consisting of 4,019 paragraphs involving ₹ 35,580.20 crore was received from the departments.

During 2016-17, 86 Audit Committee meetings were held in which only 229 paragraphs were settled.

The departmental officers failed to take action on observations contained in outstanding IRs within the prescribed time frame resulting in erosion of accountability.

It is recommended that the Government may look into the matter to ensure prompt and proper response to the audit observations.

1.4 Response of the Government to significant audit observations (Draft Paragraphs/Performance Audits/Thematic Audits)

In the last few years, Audit has reported on several significant deficiencies in implementation of various programmes/ activities as well as on the quality of internal controls in selected departments, which have negative impact on the success of programmes and functioning of the departments. The focus was on auditing the specific programmes/ schemes and to offer suitable recommendations to the executive for taking corrective action and improving service delivery to the citizens.

As per provisions of the Comptroller and Auditor General of India's Regulations on Audit and Accounts, 2007, the departments are required to send their responses to draft performance audit reports/ draft paragraphs proposed for inclusion in the Comptroller and Auditor General of India's Audit Reports within six weeks. It was brought to the personal attention of the heads of departments that in view of likely inclusion of such paragraphs in the Reports of the Comptroller and Auditor General of India to be placed before the State Legislature, it would be desirable to include their comments in the matter. They were also advised to meet with the Accountant General to discuss the draft reports of Performance Audits and draft audit paragraphs. These draft reports and paragraphs proposed for inclusion in the Report were also forwarded to the heads of departments seeking their replies.

For the Audit Report 2016-17, five draft Performance Audits Reports, five draft Thematic Audit Reports and 11 draft paragraphs were forwarded to the concerned Administrative Secretaries. Replies of the Government/departments have been received for all the Performance Audits, Thematic Audits and eight draft paragraphs.

1.5 Response of the Government and auditee units during the conduct of Performance/Thematic audits

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 in connection with the performance of his duties under the said Act 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.

Despite such clear provisions, instances of non-production of records to Audit are many. Though such instances are brought to the notice of the authorities on each occasion, follow up by the authorities concerned have not been uniformly swift and effective.

For the Audit Report 2016-17, five Performance Audits (PAs) and five Thematic Audits (TAs) were attempted. However, despite repeated efforts, 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 PAs¹ and one TA, 59 units out of 96 did not produce certain records requisitioned by Audit as detailed in *Appendix 1.3*.

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 as detailed in *Appendix 1.3*.

1.6 Follow-up on Audit Reports

According to the Rules of procedure for the internal working of the Committee on Public Accounts, the Administrative Departments were to initiate, *suo motu* action on all Audit Paragraphs and Performance Audits featuring in the Comptroller and Auditor General's Audit Reports (ARs) regardless of whether these are taken up for examination by the Public Accounts Committee or not. They were also to furnish detailed notes, duly vetted by audit indicating the remedial action taken or proposed to be taken by them within two months of the presentation of the ARs to the State Legislature.

The position regarding receipt of Action taken Notes (ATNs) on the paragraphs included in the ARs upto the period ended 31 March 2016, as on 30 September 2017 is given in **table 1.2**.

Table 1.2

Position regarding receipt of ATNs on the paragraphs included in the ARs (GS&ES)

Audit Reports for the year	ATNs pending as of 30 September 2017 (No. of Paragraphs)	Money Value (₹in crore)	Date of presentation in the State Legislature	Due date for receipt of ATNs
2013-14	0	0	6/4/2015	-
2014-15	2	2.72	18/3/2016	18/5/2016
2015-16	19	3373.14	27/3/2017	27/5/2017

The above table reflects the slow response of departments on audit observations.

¹ PA on Mukhyamantri Kshetra Vikas Yojana, PA on functioning of Primary Health Centres in Bihar, PA on implementation of RTE, 2009 in Bihar and TA on implementation of Post-Matric Scholarship Scheme in Bihar.

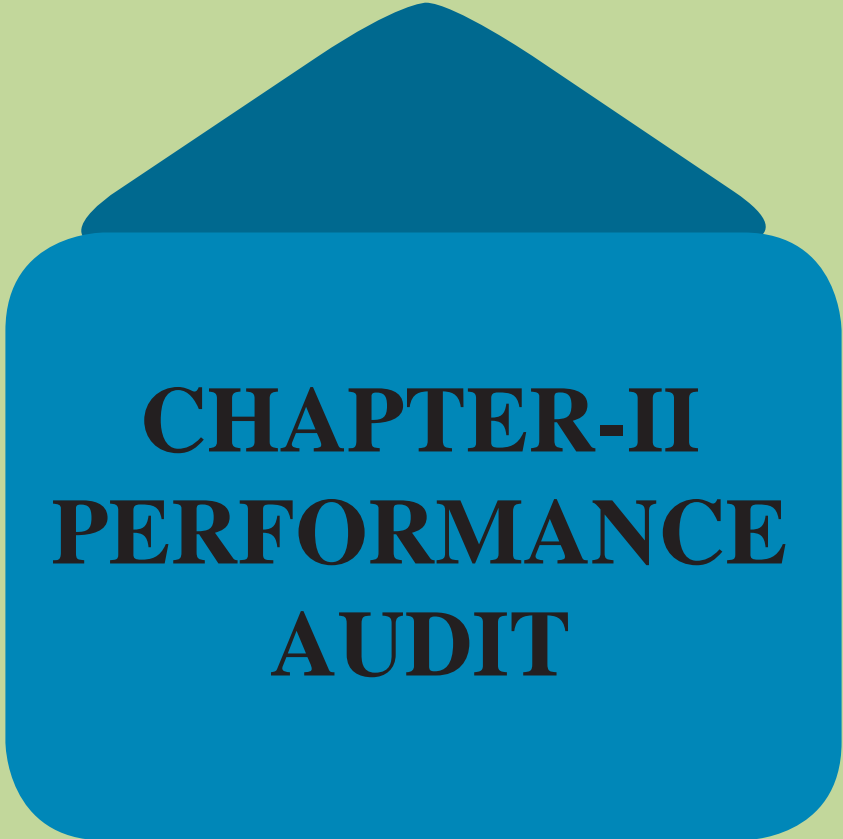
1.7 Recoveries at the instance of Audit

Audit findings involving recoveries that are noticed in the course of test audit of accounts of the departments of the State Government are referred to the concerned authorities for confirmation and further necessary action under intimation to Audit.

A total of 17 cases of recoveries involving an amount of ₹ 22.57 crore were pointed out by Audit during 2016-17 and accepted by the departments. However, the departments could make recovery in only two cases involving an amount of ₹ 1.40 lakh.

1.8 Status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature

The audit of accounts of five autonomous bodies in the State had been entrusted to the Comptroller and Auditor General of India out of which four accounts have not been renewed. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Report and its placement in the Legislature is indicated in *Appendix-1.4*.



**CHAPTER-II
PERFORMANCE
AUDIT**

CHAPTER-II

PERFORMANCE AUDIT

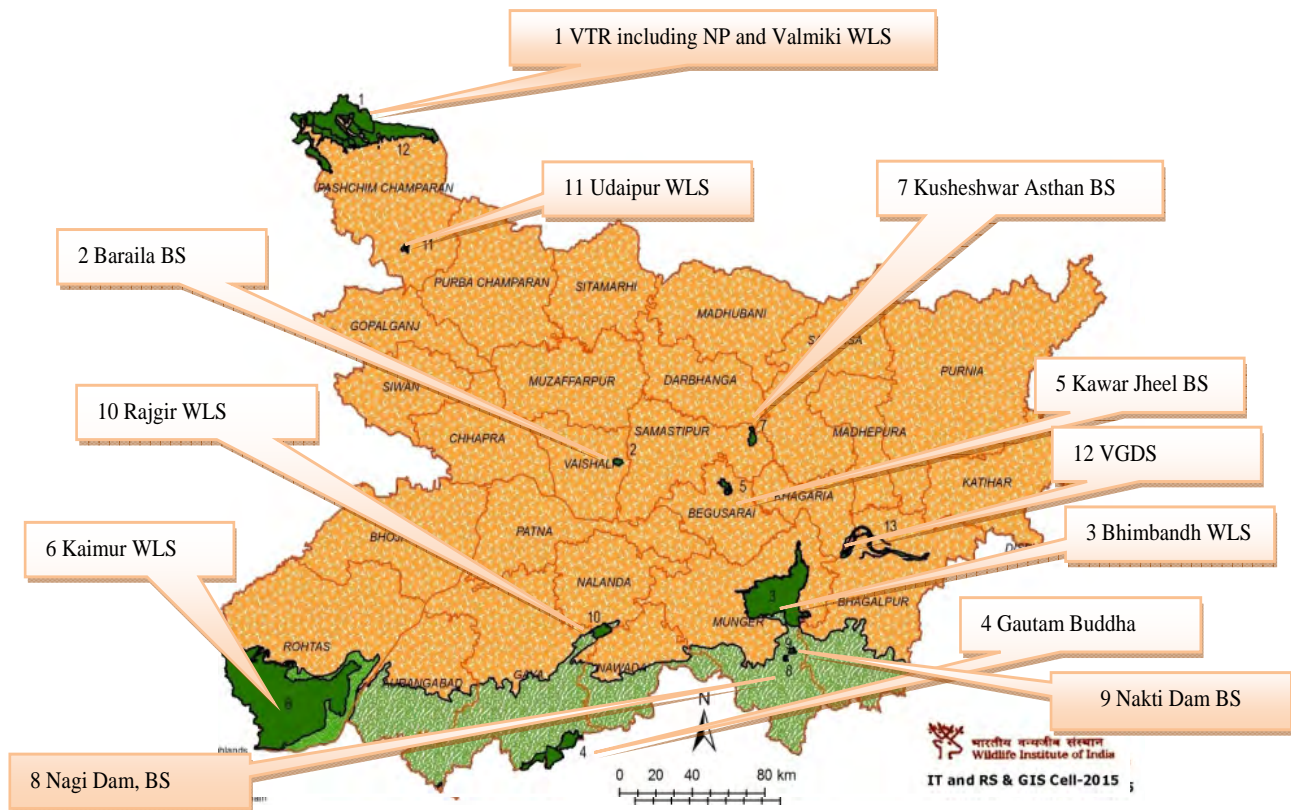
This chapter contains results of performance audit undertaken during the year.

ENVIRONMENT AND FOREST DEPARTMENT

Management of National Park and Wildlife sanctuaries in Bihar

2.1 Introduction

Bihar has 6,845 sq.km of notified natural forest area, which is 7.27 per cent of the geographical area (94,163 sq. km.) of the State. In pursuance of The Wildlife (Protection) Act, 1972 (WP Act), the Government of Bihar (GoB) has notified six¹ wildlife sanctuaries (WLSs) (including Valmiki Tiger Reserve²) and five³ bird sanctuaries (BSs), altogether spread over an area of 3,378.02 sq. km (*Appendix-2.1*). 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. The 12 sanctuaries and one National Park (NP) *i.e.*, Valmiki NP are shown in the map below:



¹ (i) Bhimbandh WLS, Munger (ii) Gautam Buddha WLS, Gaya (iii) Kaimur WLS, Kaimur & Rohtas (iv) Rajgir WLS, Nalanda (v) Udaipur WLS, Bettiah and (vi) Valmiki WLS, Bettiah

² The VTR comprises Valmiki National Park and Valmiki Wildlife Sanctuary

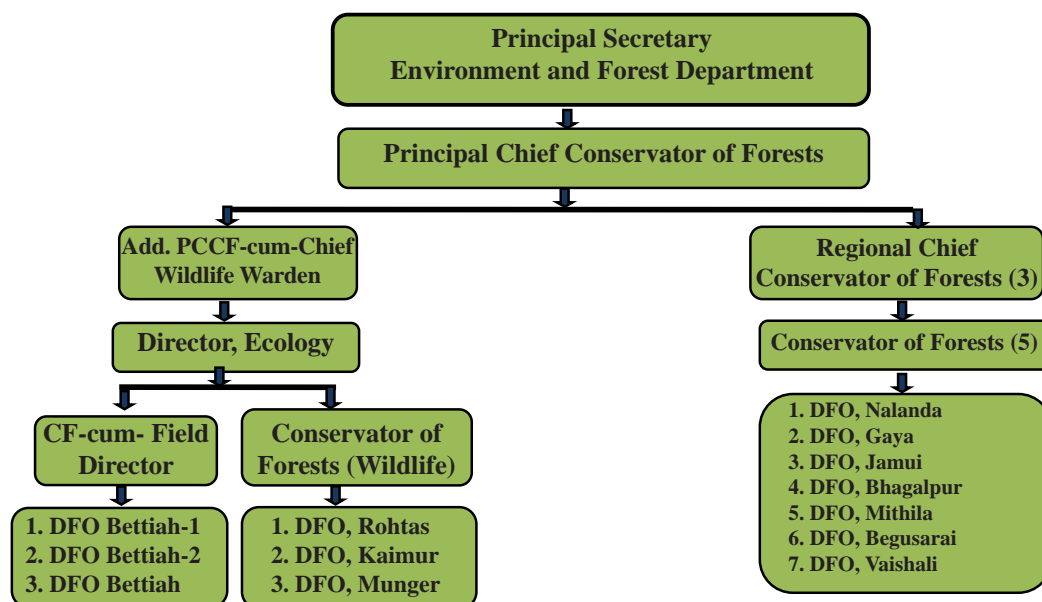
³ (i) Baraila Jheel Salim Ali BS (ii) Kawar Jheel BS, (iii) Kusheshwar Asthan BS, (iv) Nagi Dam BS, and (v) Nakti Dam BS

2.2 Organisational set-up

The Environment and Forest Department (Department) headed by the Principal Secretary at the Government level and Principal Chief Conservator of Forests (PCCF) at the Department level is responsible for maintenance of the NP and the WLSs. Divisional Forest Officers (DFOs) are responsible for management of the NP and the WLSs at the field level. The organisational set-up for the management of the NP and the WLSs, is given below:

Chart 2.1

Organisational set-up for management of NP and WLSs



(Source: Environment and Forest Department)

Out of 13 Forest Divisions, six divisions, mainly responsible for management of the wildlife sanctuaries, are working under the control of the Chief Wildlife Warden. Seven divisions, mainly concerned with forestry work, are under the control of the Regional Chief Conservator of Forests (RCCF). However, matters relating to wildlife/sanctuaries in these divisions are under the control of the Chief Wildlife Warden.

2.3 Audit objectives

The objectives of the performance audit aimed to assess adequacy of manpower, timely availability of finance and its efficient utilisation, adequacy and effectiveness of planning, effectiveness of conservation and protection measures, effectiveness of internal oversight mechanism etc.

2.4 Sources for audit criteria

The audit criteria were sourced from the Wildlife (Protection) Act, 1972, directives of the National Tiger Conservation Authority, orders issued by Supreme Court, Government of India (GoI) and GoB, management plans, guidelines of Wildlife Institute of India (WII), Dehradun, Bihar Financial Rules (BFR) and Bihar Treasury Code (BTC) etc.

2.5 Scope and methodology of audit

This Performance Audit covered various activities for wildlife protection and conservation during 2012-17 through test-check of records in the offices of the Principal Secretary, Environment and Forest Department, PCCF and RCCFs at headquarters level and all the 13 Divisions⁴ along with offices of the Conservators of Forests (CFs) concerned at the field level.

The audit methodology consisted of document analysis, collection of information through questionnaires and joint physical verification.

Entry and exit conferences were held in April 2017 with the PCCF and in December 2017 with the Additional PCCF-cum-Chief Wildlife Warden, Bihar respectively to elicit departmental views on audit objective, criteria, scope, methodology and audit findings. Responses of the Government/Department have been suitably incorporated in the report.

Audit findings

2.6 Human resource management

Manpower position of the Department is indicated in **table 2.1**.

Table 2.1
Man power position

Sl. No.	Description	Sanctioned strength	Men-in-position	Vacancy percentage
1	Indian Forest Service (IFS)	74	49	34
2	Bihar Forest Service (BFS)	68	23	66
Total		142	72	49
3	Range Officer of Forest (RoF)	134	88	34
4	Forester	531	227	57
5	Forest Guard	2,017	230	89
Total		2,682	545	80
Grand Total		2,824	617	78

(Source: Environment and Forest Department)

Scrutiny of records revealed that despite 34 per cent vacancy in the Indian Forest Service (IFS) cadre in the State, posting of seven officers were not related to forestry works as they were on deputation to other Central/State Government departments. Thus, against the available 49 IFS officers, only 42 were engaged in forestry and administrative works of the Department.

80 per cent of the posts of front line staff were vacant in test-checked divisions.

Ten sanctioned posts of Assistant Conservator of Forests in 13 wildlife divisions were not filled up, though they are responsible for the protection of WLSs and supervision of range work executed through range offices vested with them.

⁴ Begusarai, VTR-I, VTR-II, Bettiah, Rohtas, Kaimur, Munger, Nalanda, Gaya, Mithila, Jamui, Vaishali and Bhagalpur

The Range Officer is responsible for efficient management of his Range and supervises all the works executed by foresters and forest guards. Foresters are responsible for all the works in their Beat and supervise forest guards in all their duties like maintenance of forest boundaries, patrolling, preventing illicit felling of trees and poaching, works of compartment etc. Availability of front line staff (Range Officer, Forester and Forest guard) against sanctioned strength of the divisions was insufficient as indicated in **table 2.2**.

Table 2.2
Frontline staff in the concerned forest divisions as of March 2017

Sanctuaries	Staff position	Range Officer	Forester	Forest guard	Total
VTR	SS	9	39	167	215
	MIP	8	9	20	37
	Vacancy (percentage)	11	77	88	83
Five other Wildlife sanctuaries	SS	30	151	651	832
	MIP	17	41	93	151
	Vacancy (percentage)	43	73	86	82
Five Bird sanctuaries	SS	15	58	235	308
	MIP	11	20	43	74
	Vacancy (percentage)	27	66	82	76
One Dolphin sanctuary	SS	2	4	10	16
	MIP	2	1	4	7
	Vacancy (percentage)	0	75	60	56
Total	SS	56	252	1,063	1,371
	MIP	38	71	160	269
	Vacancy (percentage)	32	72	85	80

SS: Sanctioned Strength; MIP: Men in position
(Source: Forest divisions)

Due to severe staff crunch at the cutting edge level, as on March 2017, the jurisdiction of a Forest guard which should ideally be around 5 sq. km. has increased to 45 sq. km. in VTR. The Department engaged casual labourers as trackers, anti-poaching squads, patrolling works etc. of VTR. The protection works of VTR had been entrusted to local villagers on contract without any training in wildlife management. Deployment of casual labourers in VTR ranged between 292 and 557 during 2012-17. Contractual staff cannot be a replacement for the regular front line staff and this seriously affected the conservation and protection measures in VTR, as also communicated (August 2017) by the VTR management.

In the remaining 11 sanctuaries, it was noticed that no dedicated posts of frontline staff for the management of sanctuaries had been sanctioned. Therefore, management of sanctuaries and other forestry works in the divisions were being carried out by the same work force which performed other tasks of the divisions. Against sanctioned posts of Foresters (213) and Forest guards (896), only 62 and 140 persons were in position respectively in the concerned divisions (March 2017). Besides, National Tiger Conservation Authority had also observed⁵

⁵ NTCA's Inspection Report of VTR dated 11 March 2016.

(March 2016) that the GoB had not recruited any permanent field personnel during the last twenty years.

Recruitment process started in 2014 was not completed up to December 2017 and acute shortage of staff affected conservation and protection works.

Shortage of staff resulted in deficient conservation and protection measures of sanctuaries such as non-maintenance of compartment history⁶, non-estimation of population of wild animals, inadequate survey and demarcation, deficient conservation of bird and Dolphin sanctuaries, inadequate patrolling etc., as discussed in the succeeding paragraphs. Besides, shortage of manpower affected detection/reporting of cases of poaching, illicit felling of trees etc.

The Department accepted (December 2017) that acute shortage of front line staff had affected conservation and protection works and stated that action was initiated to fill-up the vacancies in 2014. However, recruitment process was yet to be completed (December 2017) by the recruitment agencies viz., Bihar Public Service Commission (BPSC)/Bihar Staff Selection Commission (BSSC).

The reply of the Department is not justifiable as large number of vacancies existed in the sanctuaries even prior to 2012 and the Department had initiated steps to fill-up the posts belatedly (2014). There was also no evidence that the Department had pursued the same with BPSC/BSSC. Further, it was noticed that recruitment process was delayed due to procedural delays in BPSC and BSSC and cancellation of examinations by BSSC.

Recommendations:

- ***The Department/Government should review the causes of delay in the recruitment process and take urgent steps to fill up the vacancies.***
- ***In the absence of sufficient manpower, the Department/Government should consider adopting new technologies such as camera trapping, satellite imagery, GIS/GPS etc., to improve conservation and protection measures in the wildlife sanctuaries.***

2.7 Planning for conservation and protection of wildlife

In terms of Section 33 of the Wildlife (Protection) Act 1972, Government of India (GoI), the Chief Wildlife Warden (CWLW) of the State is responsible for control, management and maintenance of sanctuaries. Further, the Guide to Planning Wildlife Management in Protected Areas⁷ stipulates that a management plan must realistically address all management issues and must maintain objectivity, quality and standards. Funds for conservation and protection are released by GoI on the basis of the Annual Plan for Operations (APOs), meant for execution of management plan.

Management Plans for nine WLSs, out of 12, had not been prepared though the Government had notified these WLSs during 1976 to 1997.

⁶ *Compartment history includes details of forest road, grass lands, presence of weeds, faunal sighting, water bodies etc.*

⁷ *Published by the Wildlife Institute of India (WII), Dehradun.*

Audit scrutiny revealed that out of 12 sanctuaries, management plans had been prepared for only three (VTR: 2013-23, Kaimur: 2011-21 and Bhimbandh: 2015-25). Though the remaining nine sanctuaries were notified between 1976 and 1997, the Department initiated preparation of management plans (five through external agencies and four by the department) only in 2014-15. However, the management plans were yet to be finalised (March 2017) by the Department. The delay in preparation of management plan was mainly attributable to the absence of necessary information on the flora and fauna and inadequate survey and demarcation of sanctuaries, which were pre-requisites for preparation of management plan and delays in selection of agencies.

Absence of Management Plan deprived the sanctuaries of central assistance and affected conservation and protection measures.

In the absence of management plans, the State was deprived of central assistance. Nine sanctuaries, which had no management plans, received only three *per cent* (₹ 5.54 crore) funds during 2012-17 while 97 *per cent* (₹ 187.64 crore) of the total funds were provided to three sanctuaries having management plans as discussed in *Paragraph-2.8.1*. This affected conservation and protection measures in the sanctuaries as indicated in the succeeding paragraphs.

During the exit conference, Department attributed the delay in finalisation of management plans to deficient manpower and also to delays on part of external agency (Wildlife Institute of India).

The contention of the Department regarding delay on the part of external agency is not acceptable as the Department could not provide WII with information regarding flora and fauna of the sanctuaries. WII had also informed (June 2014) the Department that the preparation of management plan would be delayed in the absence of information. Further, the Department had decided (2014-15) to prepare management plan for four sanctuaries departmentally despite being aware that there was shortage of manpower.

2.7.1 Tiger Conservation Plan

The Wildlife (Protection) Act, 1972 stipulates that the State Government shall prepare a tiger conservation plan, which is to be approved by the National Tiger Conservation Authority (NTCA). Further, as per guidelines of WII, the strategies and operational schedules for achieving the plan objectives within a time bound framework and funding are to be included in the management plan. The budget needs to be annualized, indicating operational targets under all strategies and the relevant financial implications.

TCP (2013-23) of VTR was approved (December 2014) after 20 months of the commencement of the plan period. Further, year-wise planning for mitigating threats, as required, had not been included in the TCP.

During scrutiny of tiger conservation plan (TCP) of VTR for the period 2013-14 to 2022-23, it was noticed that NTCA had approved the first TCP in December 2014, *i.e.*, after about twenty months after commencement of the plan period. It was further noticed that though the NTCA had issued guidelines (October 2012) for preparation of TCP, the Department submitted the same to NTCA in February 2014 *i.e.*, after a lapse of 15 months.

Further scrutiny revealed that, the TCP only contained details of works to be executed, without year wise planning/objectives, year-wise assessment of funds required, strategic plan for conservation and protection of endangered and protected animals and measures for mitigating threats. In the absence of year-wise planning for activities to be undertaken, cases of poaching, creation/rejuvenation of grass land, illicit felling of trees, anthropogenic pressure, dependency of local people on forest and forest produce etc., could not be addressed (March 2017) as discussed in the succeeding paragraphs.

The Department attributed (December 2017) the delay in preparation and approval of TCP to delay in final delineation of core and buffer areas of the sanctuary and compliance to the queries raised by NTCA. The Department also assured that, from the next phase of TCP, year-wise planning/objectives would be included in the strategic plan of conservation and protection measures. The reply of the Department is not acceptable. Though GoB had already delineated the core and buffer area in August 2012, the Department had submitted the TCP to NTCA only in February 2014.

2.7.2 Preparation and submission of Annual Plan of Operation (APOs)

The management plan of every sanctuary is executed annually through an Annual Plan of Operation (APO). As per NTCA guidelines, the APOs of VTR should be overall co-ordinated programmes and should be submitted to the GoI for approval by 31 October of the preceding year. Further, APOs for other sanctuaries should be submitted to GoI latest by March of the preceding financial year.

Audit noticed that the CF-cum-FD submitted the APOs for VTR to the Department after delays ranging from three to seven months during 2012-17, which led to delay in submission of the same by the Department to the GoI. Similarly, APOs of two WLSs (Kaimur and Bhimbandh) were invariably prepared by the DFOs concerned with delays of two to three months. Consequently, sanctions for APOs were also accorded late by GoI, thus depriving the sanctuaries of financial assistance for two to seven months of the beginning of the financial year. As a result, conservation measures could not be carried out in the sanctuaries during these months.

During the exit conference, the Department stated that APOs were submitted to GoI after receipt of utilisation certificate of the previous year from the concerned divisions and assured that APOs would be sent to GoI in advance. The contention of the Department is not acceptable as, according to guidelines of GoI/NTCA, submission of the UCs of the previous year was not required for preparation/submission of APOs of the coming year.

2.7.3 Maintenance of compartment history

According to the National Working Plan Code-2014 (for Sustainable Management of Forests and Biodiversity in India), compartment history is a well documented description of the forest, maintained at the Range Office level

Compartment History was not maintained in any of the test-checked sanctuaries.

annually. Compartment history⁸, essential for conservation planning and strategic management, includes details of compartment boundary⁹, forest roads, grasslands, drivers of degradation, presence of weeds, faunal sighting, water bodies etc.

Audit noticed that compartment history was not maintained in any of the WLSs during 2012-17. In the absence of compartment history, annual plan was not based on ground level inputs.

The Department attributed (December 2017) the non-maintenance of compartment history to the acute shortage of Forest guards.

Recommendations: The Department should:

- *prepare comprehensive management plans for each sanctuary based on inputs from the field units.*
- *ensure maintenance of compartment history in the sanctuaries for conservation planning.*

2.8 Financial Management

The Department provided funds under CSS, State Schemes, Compensatory Afforestation Funds Management & Planning Authority (CAMPA) and Van Awam Vanya Prani Sanrakshan Kosh¹⁰ (Kosh) to the concerned divisions for management of NP and WLSs.

2.8.1 Availability of funds and expenditure

During 2012-17, the total budget provision and expenditure for the Department were ₹ 1,375.96 crore¹¹ and ₹ 1,362.02 crore¹² (99 per cent) respectively. During 2012-17, an amount of ₹ 193.18 crore¹³ was provided by the Department to concerned divisions for management of 12 sanctuaries against which expenditure of ₹ 183.54 crore was incurred. The sanctuary-wise detailed allotment of funds and expenditure incurred there-against during 2012-17 are given in **Appendix-2.2**. Summary of funds made available to the sanctuaries and expenditure there-against was as shown in **table 2.3**.

⁸ To be maintained by the Forest guard of the concerned sub-beat

⁹ Compartment boundaries demarcate the compartment area in all the directions/sides by boundary pillars, ridges, spurs, streams etc.

¹⁰ A society established by the Department for conservation, protection and development of sanctuaries/National park, Forest and Wildlife of the State.

¹¹ Revenue Head (Major Head 2406): ₹ 1,276.18 crore and Capital head (Major Head 4406): ₹ 99.78 crore

¹² Revenue Head (Major Head 2406): ₹ 1262.79 crore and Capital head (Major Head 4406): ₹ 99.23 crore

¹³ State Plan: ₹ 97.16 crore; State non-plan: ₹ 28.99 crore; Kosh: ₹ 28.21 crore; CAMPA: ₹ 4.91 crore; Project Tiger: ₹ 27.71 crore; Integrated Development of Wildlife Habitat: ₹ 5.19 crore; Intensive Forest Management: ₹ 0.87 crore and 13th Finance: ₹ 0.14 crore.

Table 2.3
Allotment of funds by the Department for sanctuaries and expenditure incurred by the divisions during 2012-17

(₹ in crore)

Sanctuaries	Three sanctuaries having management plan				Nine sanctuaries without management plan			
	VTR	Kaimur	Bhimbandh	Total (2+3+4)	Three WLSs	Five bird sanctuaries	One Dolphin sanctuary	Total (6+7+8)
1	2	3	4	5	6	7	8	9
Allotment	91.13	59.33	37.18	187.64	3.60	1.51	0.43	5.54
Expenditure	82.65	58.99	37.12	178.76	3.02	1.46	0.30	4.78

(Source: Records of test-checked divisions)

Department provided fund of ₹ 187.64 crore (97 per cent) to three WLSs, whereas nine WLSs received only ₹ 5.54 crore (three per cent) during 2012-17.

Out of ₹ 3.60 crore provided to three WLSs without management plans, an insignificant amount of ₹ 62 lakh was provided to Gautam Buddha WLS despite the fact that the sanctuary covered an area of 138.34 sq. km. Further, only ₹ 1.94¹⁴ crore was provided to the respective divisions for management of five bird sanctuaries and the only Dolphin sanctuary in the State during 2012-17. It was also noticed that the bird sanctuaries were not provided funds under State plan during 2012-17, except Kawar Jheel, which received only ₹ 11 lakh during 2012-14.

Audit observed that preparation of APOs were based on the tentative allotment intimated by GoI and not on the actual requirement of the sanctuaries. This resulted in inadequacy of funds and affected conservation and protection works in the sanctuaries.

The Department stated (December 2017) that the three WLSs (VTR, Bhimbandh and Kaimur) got the major chunk of funds because of their bigger size in comparison to the other sanctuaries and richness of bio-diversity. The contention of the Department was not acceptable, as all these sanctuaries had been notified by the GoB on the ground that they had adequate ecological, faunal and floral significance. Thus, the fact remains that the nine sanctuaries were deprived of funds due to non-preparation of management plans.

2.8.2 Rush of expenditure in VTR

Rush of expenditure at the end of the financial year in VTR ranged between 28 and 55 per cent.

Scrutiny of monthly accounts and budget control registers for the period 2014-17 of the two divisions of VTR revealed that there was no plan expenditure during the first two months of financial year *i.e.*, April and May. In 2016-17, VTR Division No. 2 did not incur any expenditure on conservation and protection works even up to the fourth month (July) of the financial year. Contrary to the provisions of Bihar Budget Manual, the expenditure in the month of March each year ranged between 28 to 55 per cent, which was higher in comparison to other months. This was attributable to delayed release of funds by the Department to the divisions, at the fag end of the financial year.

¹⁴ CAMPA – ₹ 0.19 crore, Kosh- ₹ 1.61 crore, State Plan- ₹ 0.13 crore and 13th Finance Commission – ₹ 0.01 crore.

While agreeing with the audit observation, the Department assured (December 2017) that efforts would be made to release funds in time to the divisions in future.

2.8.3 Unutilised funds in VTR

The State Government established (December 2010) the Valmiki Tiger Conservation Foundation, as required under the Wildlife (Protection) Act, 1972 (amended) to facilitate and support the management for conservation of tiger and bio-diversity as well as eco-development by involvement of local people. The Foundation was also authorised to collect entry fees from tourists and to arrange funds from national or international sources.

Audit observed that the Foundation could not arrange funds from any source other than entry fees of ₹ 0.45 crore, collected from tourists (up to March 2017). The amount deposited in the bank account of the Foundation, remained unspent as of April 2017 due to the fact that meetings of the Governing Body, headed by Minister of Environment and Forest Department, to be organised at least twice a year, were not convened even once. Thus, the purpose of establishment of the Foundation remained unfulfilled.

The Department assured (December 2017) that necessary action would be taken in this regard.

Recommendation: *The Government should provide adequate funds to the NP and WLSs in time to avoid rush of expenditure at the end of the year. Action should be taken to utilise funds of VTR foundation for the intended purpose, and to hold the prescribed meetings of the Governing Body.*

2.9 Conservation of wildlife sanctuaries

As per the Wildlife Protection Act, 1972 measures are to be taken for protection and conservation of wildlife and its habitats. Conservation includes safeguarding wildlife and its habitat through grassland development, weed eradication, water conservation *etc.* Issues relating to conservation of wildlife and its habitat are discussed in the succeeding paragraphs:

2.9.1 Estimation of Tigers

In order to assess the existence of major mammals, population estimation of



Tiger in VTR

WLS is to be carried out every year. The estimated population of tigers in VTR was 22 during 2012-13 and 28 during 2013-14 and 2014-15.

Population estimate of tigers was not done in 2015-16, even though, population report of tigers for the year 2016-17 was under finalisation by World Wildlife Fund-India (May 2017).

The Department attributed non estimation of tiger population during 2015-16 to shortage of field staff. The reply is not acceptable as this exercise had been carried out by the VTR management in the years 2014 and 2015 by using the camera trap method as per norms of NTCA despite shortage of field staff in the Department.

As per the Report of the WWF-India in the year 2013, no tiger was found in



the year 2013 in two¹⁵ out of eight ranges of the VTR, due to anthropogenic pressure¹⁶ as revenue villages existed around the areas of these ranges. There was nothing on record to show that the Department had prepared any plan for relocation of the

villages to mitigate the anthropogenic pressure in the affected areas as of May 2017.

The Department agreed with the audit observation and stated that tigers were not present in the two ranges mainly due to non-suitability of habitat owing to terrain condition and anthropogenic pressure. It was further stated that plan for relocation of villages was not prepared as it required study and research work.

Recommendation: The Department should initiate action for relocation of villages around the sanctuary area to reduce the anthropogenic pressure.

2.9.2 Estimation of wild animals

As per National Tiger Conservation Authority (NTCA), the management of VTR was required to estimate/count population of wild animals every year. However, as per WII, estimation of prey population should be conducted in a wildlife sanctuary at an interval of every three to five years.

Audit scrutiny revealed that the census/estimation of population of the wildlife was not carried out in any of the sanctuaries during 2012-17. As per departmental records, the estimated wildlife population during previous years in the six WLSs was as detailed in **table 2.4**.

¹⁵ Chiutaha and southern part of Harnatand ranges

¹⁶ Anthropogenic pressure: Changes to biophysical environment and ecosystem biodiversity and natural resources caused directly or indirectly by humans.

Table 2.4
Presence of wildlife in the WLSs

Wildlife Sanctuary	Latest estimation (year)	Presence of large mammals (numbers)
Bhimbandh	Management plan (2014)	Leopard [§] , Hyena*, Sloth Bear [^] , Four Horned Antelope*, Sambar, Ganga River Dolphin** etc.
Gautam Buddha	Working plan (2013-14)	Hyena*, Wolf*, Wild Boar, Sambar, Spotted Deer etc.
Kaimur	Management plan (2010)	Leopard [§] (56), Sambar (132), Chital (661), Four Horned Antelope* (18), Wild Pig (3,043), Porcupine (345), Sloth Bear [^] (713) etc.
Rajgir	Management plan (2003)	Wild Boar (102), Black-Naped Hare (122), Primates (147), Jungle Cat* (12), Golden Jackal (26) etc.
Udaipur	Management plan (2016-17)	Spotted Deer, Barking Deer, Nilgai, Porcupines etc.
Valmiki Tiger Reserve	Tiger conservation plan (2012)	Chital (13,632), Sambar (1,686), Wild Boar (9,091), Bison (168), Barking Deer (1,667), Hog Deer* (49), Sloth Bear [^] (306) etc.

*Near Threatened # Threatened \$ Extinct **Endangered ^ Vulnerable

(Source: Records of test-checked divisions)

Estimation of wildlife was not carried out in any of the five bird sanctuaries and six WLSs during 2012-17.

As conservation of the predators also depends directly on the conservation of the prey, adequate and effective measures for tiger conservation would not be possible in the absence of data regarding number of different wild animals. For a healthy and sustainable ecosystem, conservation of each and every level of the food pyramid is required, failing which, the balanced ecosystem and food pyramid gets disturbed.

Non-estimation of wildlife population indicated that Department could not assess food and fodder requirement in WLSs.

Department attributed non-estimation of the wild animals to shortage of manpower. The reply is not acceptable as estimation of large mammals of VTR was carried out in the year 2012, despite shortage of field staff.

Recommendations:

- *Till such time vacancies are filled up on priority, the Department should make alternative arrangements to estimate wildlife in the sanctuaries.*
- *The Department should consider adopting technology such as drones, camera trapping etc., for estimation of wildlife in the sanctuaries.*

2.9.3 Provision for food/fodder

According to approved management plans, grasslands need to be replenished on a regular basis as per requirement, as animals do not eat mature grass. The Field Director, VTR and Divisional Forest Officers concerned are responsible for creation and maintenance of grasslands in sanctuaries.

Audit observed that the extent of grasslands in VTR remained unchanged at about 44 sq. km. (five per cent of total area) during 2004 to 2012. Though a total of 17.55 sq. km. grasslands were created in VTR during 2012-17, due to non-estimation of wild animals, the requirement was never assessed.

During joint physical verification of grasslands in the Manguraha Range of the VTR, it was noticed (May 2017) that the grass, in the areas visited, had become mature and was not suitable for consumption of herbivores.



Mature grassland not suitable for consumption of herbivores

In four¹⁷ WLSs, it was noticed that during 2012-17, creation of 400 ha grassland was done without any estimation and identification of probable locations of herbivores as well as carnivores.

The Department agreed (December 2017) with the audit observation and stated that assessment for grassland was necessary before creation of new grasslands and assured that this would be attended to.

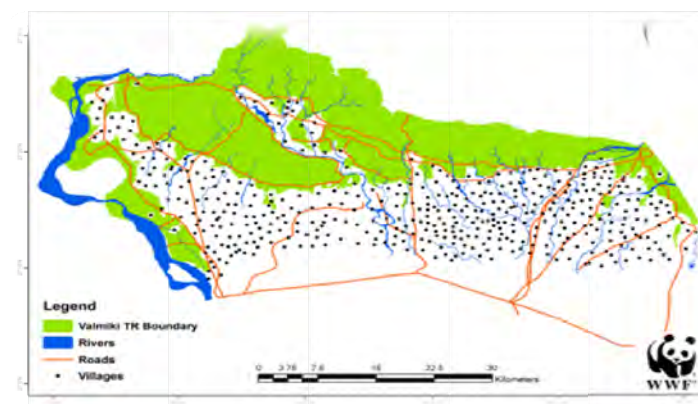
Recommendation: The Department should expand and maintain need based grasslands regularly.

2.9.4 Anthropogenic Pressure

- **Anthropogenic Pressure owing to local villagers**

In VTR, though no village existed in the core area, 136 villages were situated in the buffer area. Scrutiny

of records revealed that 26 revenue villages, spread across 82 sq. km. with a population of about 24,538, was surrounded by the core area of the Reserve. Consequently, local population use traditional passages



through the core of the VTR. Five¹⁸ pilgrim shrines existed within the Reserve and every year, fairs were organised in these sites.

Similarly, in two WLSs, 92 villages¹⁹ were located in the core areas and 259 villages²⁰ were located in the buffer zones. Beneficiary survey revealed that

¹⁷ Bhimbandh: 100 ha, Gautam Buddha: 70 ha, Kaimur: 220 ha and Rajgir: 10 ha

¹⁸ Trivenighat (Jatashankar), Nardevi, Madanpur Devasthan, Someshwar and Sofa temple.

¹⁹ Kaimur: 85 villages (650.64 sq.km.) and Bhimbandh: 7 villages (183.87 sq. km)

²⁰ Kaimur: 138 and Bhimbandh: 121

There was heavy anthropogenic pressure in three WLSs due to presence of villages in and around the core areas.

94 villagers (72 per cent) out of 130 villagers, covered in the beneficiary survey, were dependent on firewood and other forest produce.



Fuel wood and forest produce collection from VTR

The presence of villages indicated heavy anthropogenic pressure on wildlife and failure of the Chief Wildlife Warden to relocate villagers.

During the exit conference (December 2017), the Department admitted that in case of VTR, though the agenda for relocation of villages is included in the TCP (2013-23), plan for relocation of villages was yet to be prepared. It was further admitted that feasibility for relocation of villages had not been assessed in Kaimur and Bhimbandh WLSs.

- ***Anthropogenic pressure owing to infrastructure development***

It was noticed that there was anthropogenic pressure in VTR owing to Bagaha-Chhitoni Rail lines and obstructions in movement of wildlife. Due to failure



Railway line passing through VTR

of the Department to ensure safe movement of wildlife across the railway line, 63²¹ wild animals including tiger, rhinoceros, crocodile *etc.*, were killed (August 2006 to March 2017) and 24 animals were killed in 2012-17 alone. Further, scrutiny of records revealed that the directions given by NTCA (December

2015), to restrict the speed of trains (40 km/h during the day and 25 km/h during the night) and clear the railway tracks up to a distance of five metres, were not being followed. The Railways had categorically expressed (September 2015) its inability to reduce speed of the trains passing through VTR and had not taken any action in this regard (March 2017).

Out of the remaining five WLSs, it was also noticed that either national highway or roads connecting villages were bisecting/passing through four²² WLSs. During 2012-17, five animals in Kaimur and one animal in Bhimbandh WLS,

During August 2006 to March 2017, 63 wild animals including tiger, rhinoceros, crocodile *etc.* were killed on the railway track passing through VTR.

²¹ Cheetal: 11; Crocodile:3; Deer: 2; Fishing cat: 2; Jackal: 1; Monkey: 3; Nilgai: 31; Pig: 1; Python: 6; Rhinoceros: 2; Tiger: 1

²² Bhimbandh, Munger; Gautam Buddha, Gaya; Kaimur, Bhabhua and Rajgir, Nalanda

were reportedly killed in road accidents. However, remedial action, if any, taken by the Department was not seen on record.

Recommendation: The Department should prepare time bound plan to relocate villages with the help of GoI and GoB, and to avoid road/rail accidents of wild animals, at least speed limit should be maintained.

2.9.5 Fire line management

As per tiger conservation plan, creation/maintenance of fire line²³ is required to be completed every year as preventive measure for fire occurrences.

Audit noticed that against the requirement of 130 fire lines with a length of 1,139 km, creation/maintenance of fire lines in VTR was inadequate during the period 2012-13 to 2016-17 as indicated in **table 2.5** below:

Table 2.5
Year-wise availability of fire lines and fire occurrences in VTR

Year	Availability of fire lines		No. of fire occurrences
	No.	Length (in km)	
2012-13	44	330	351
2013-14	44	330	270
2014-15	53	326	374
2015-16	64	407	251
2016-17	66	455	705

(Source: Records of CF-cum-FD)

Scrutiny of records revealed that 28.86 sq.km. of Reserve areas were affected due to ground fire occurrences during 2012-17. No loss of wildlife and vegetation was reported. The CF-cum-FD attributed (August 2017) the shortage in fire lines and reason for fire occurrences to paucity of funds and close proximity of villages to the Reserve area. As there was significant increase in fire occurrences, the possibility of loss of wildlife and vegetation in future could not be ruled out.

2.9.6 Survey/demarcation and construction of boundary pillars

The WII guidelines prescribe demarcation of boundaries and construction of boundary pillars of the sanctuaries. The Forest guard of sub-beat is responsible to keep the boundary lines clear and maintain the boundary pillars of the sanctuary area.

Out of six WLSs, survey and demarcation work was not carried out in Gautam Buddha WLS. In two WLSs²⁴, against the requirement of 15,176²⁵ boundary pillars, only 6,476²⁶ (43 per cent) pillars were put up as of March 2017 as the Department did not provide funds for the same. Further, it was noticed that a total of 638.14 hectares²⁷ of notified land was encroached (March 2017) in five WLSs.

²³ A gap in vegetation or other combustible material that acts as a barrier to slow or stop the progress of a bush fire or wildfire.

²⁴ Kaimur and Bhimbandh, Munger WLSs

²⁵ Kaimur: 10,176 and Bhimbandh: 5,000

²⁶ Kaimur: 5,235 and Bhimbandh: 1,241

²⁷ Bhimbandh: 5.88 ha; Gautam Buddha: 7.18 ha; Kaimur: 590.79 ha; Rajgir: 0.45 ha and VTR: 33.84 ha.

The Department agreed (December 2017) with the audit observation and attributed the insufficient survey and demarcation of sanctuary land to shortage of field staff. The reply is not acceptable, as survey and demarcation works could be completed by the casual/contractual staff.

Recommendation: The Department should make alternative arrangements to complete survey and demarcation of sanctuary.

2.9.7 Electric lines passing through the WLSs

According to guidelines (October 2011) of the National Board for Wildlife (NBWL), low power lines are not permitted in natural areas and underground power cables were to be carefully used along the existing road alignments.

It was noticed during joint physical verification of two²⁸ WLSs that power lines were passing through the sanctuary area. Forest officials stated that these power lines, connecting the nearby villages, have been in existence for several years.

The Department stated that action could not be taken to replace the existing low power lines with underground cables. It was further stated that only covered power cables were being permitted in the sanctuaries now.

Recommendation: The Department should initiate action to ensure that existing power lines are changed as per wildlife norms.

2.10 Protection of wildlife sanctuaries

The major components for protection and safeguarding wildlife include patrolling or anti-poaching camps/chowkies, wireless network and other safety equipment *etc.* Deficiencies in safety and security measures for protecting wildlife and its habitat noticed in the test-checked divisions are discussed in the succeeding paragraphs:

- **Patrolling/Anti-poaching Camps**

With a view to minimise poaching cases, anti-poaching camps (APCs) are to be established and monitored by CF-cum-FD of VTR. As per NTCA directives, one camp is to be set-up for an area of around 25-35 sq km. The status of establishment of anti-poaching camps as well as cases of poaching in VTR was as indicated in **table 2.6**.

Table 2.6
Anti-poaching camps and poaching cases during 2012-17 in VTR

Year	Number of APC available	Number of poaching cases
2012-13	7	13
2013-14	23	3
2014-15	29	6
2015-16	33	12 ²⁹
2016-17	43	28

(Source: Records of CF-cum-Field Director, VTR)

²⁸ Gautam Buddha and Rajgir

²⁹ Including four Tigers

Casual/contractual staff, not trained in wildlife protection, were deployed in anti-poaching camps of VTR.

The VTR management had increased the number of APCs from 7 to 43 during 2012-17 to cover an area of about 900 sq. km. which was sufficient as per NTCA norms. However, cases of poaching of animals such as tiger, chital, bison *etc.*, increased.

It was also noticed that, against the requirement of five trained personnel, about four to five casual/contractual staff, not trained in wildlife protection, were deployed. Though the establishment of APC's norm was fulfilled, yet cases of poaching increased, indicating unreported cases of poaching in previous years, unplanned/unsuitable location of the APCs and deployment of untrained personnel. Further, Special Tiger Protection Force, as required under the NTCA directives, had not been created and deployed.

Joint physical verification of five anti-poaching camps³⁰ revealed that they lacked drinking water facilities, toilets were not in use, and there was no lighting arrangement. Two³¹ anti-poaching camps were not suitable to live in as there was seepage from the roof.



Anti-poaching camps in VTR

The VTR management had not maintained the monitoring reports, in the absence of such report audit could not assess whether monitoring of APC's was carried out. The condition of APCs was mainly attributable to paucity of funds in the VTR as well as inadequate monitoring by the higher officials of the Department.

In reply, the Department stated (December 2017) that physical infrastructure of APCs would be improved. However, the Department did not give reasons for increase in poaching cases, despite sufficient number of APCs.

In the four WLSs, except Bhimbandh, no patrolling/anti-poaching camp was established, though a total of 1,699 sq km area was covered by these WLSs. In Bhimbandh WLS, only four APCs against requirement of 10, were functional during 2015-17. In the absence of patrolling/APCs, possibility of non/under reporting of cases of poaching of wild animals and illicit felling of trees could not be ruled out.

³⁰ Gularbana, Lakhminia, Balbal, Sofa and Jamhauri in VTR

³¹ Balbal and Sofa

In reply, Department stated (December 2017) that due to acute shortage of field staff, adequate numbers of APCs could not be established. The reply of the Department is not acceptable as trained contractual staff could have been deployed for patrolling/anti-poaching work to ensure at least minimum possible protection and deterrence.

• **Vigilance and protection measures**

According to the tiger conservation plan and management plans of sanctuaries, forest personnel are required to possess necessary equipment like global positioning system (GPS), wireless system, camera trap, binoculars, night vision devices *etc.*, to manage and protect the sanctuary and to improve vigilance and protection measures.

Out of six WLSs, it was noticed that the aforesaid equipment were not at all available in two³² WLSs. In the remaining four WLSs, the status of requirement and availability of functional equipment as of March 2017 were as indicated **table 2.7** below:

Table 2.7
Availability of equipment in four WLSs

Sl. No.	Name of WLS	Binocular		GPS		Camera trap		Wireless set		Night vision device	
		R	A	R	A	R	A	R	A	R	A
1	Bhimbandh	6	1	40	20	40	0	NA	0	20	0
2	Kaimur	8	6	16	13	40	19	10	0	6	0
3	Rajgir	NA	0	10	2	2	0	2	0	NA	0
4	VTR	24	9	170	52	500	253	45	16	9	8

(R = Required, A = Available and NA = Not assessed)

(Source: Records of test-checked divisions)

Adequate equipment for vigilance and protection measures was not found in any of the WLSs.

As can be seen from the above table, two divisional offices had not assessed the requirement of binoculars, wireless sets and night vision devices. Further, availability of all the above mentioned equipment was inadequate for patrolling and combat poaching in all the WLSs. Shortage of equipment was mainly attributable to inadequacy of funds.

Audit observed that four reported cases of tiger poaching had occurred during 2015-16 in VTR and the VTR management was unaware about poaching due to inadequate patrolling and necessary equipment like binocular, wireless set etc. The incident came to the notice of the VTR Management only after information was provided by a Delhi based Non-Governmental Organisation³³ and Wildlife Crime Control Bureau (January 2016). Scrutiny of records further disclosed that, except for deployment of untrained casual labourers in the tiger reserve, wireless network did not cover all the areas of the reserve, GPS patrolling was not in place and firearms were not provided to field staff. The NTCA had also observed (March 2016) that Range officers/divisional officers had failed to monitor patrolling on a day to day basis.

³² Udaipur and Gautam Buddha

³³ Wildlife Protection Society of India.

The Department agreed with the audit observation and assured that remedial action would be taken in this regard.

Recommendations:

- *The Department should ensure sufficient patrolling/anti-poaching camps for all the WLSs. The Department should also ensure that personnel are properly trained and equipped.*
- *The Department may consider developing anti-poaching systems using new technologies such as thermal imaging cameras etc.*

2.11 Conservation and protection of bird sanctuaries

Five Bird sanctuaries (BSs) were created in the State between 1987 and 1997 to protect the bird diversity in the area. These BSs spread over an area of 99.57³⁴sq. km. in four districts. The Department provided only ₹ 1.51 crore for management of these BSs during 2012-17 against which ₹ 1.46 crore were spent by the respective divisions. No dedicated post of front line staff was sanctioned by the Department for protection and conservation works of the BSs. The deficiencies noticed (May-July 2017) in the conservation and protection of bird diversity in these sanctuaries were as under:

- ***Study and documentation of flora and fauna***

As per WII guidelines, field based wildlife survey of flora and fauna was to be conducted so that appropriate conservation measures can be developed. It was noticed that, study and documentation of the flora and fauna, had not been carried out in two³⁵ of the five BSs. Thus, no information, about the important species of birds (migratory and native both) and other fauna and flora, was available in the divisional offices. It was further noticed that in the three³⁶ BSs, where the information was available, the concerned divisions had also not carried out any conservation works for the sanctuaries.

The Department agreed (December 2017) with audit observation and attributed the failure in study and documentation of flora and fauna to shortage of field manpower.

- ***Survey and estimation of birds***

As per WII guidelines, survey and estimation of the bird population and analysis of water quality in the sanctuary area were required. Audit scrutiny revealed that estimation of birds and analysis of water quality of the water bodies were not carried out in Kawar and Kusheshwar Asthan sanctuaries. In the remaining three³⁷, water quality tests were carried out belatedly i.e.,

Absence of study and documentation of flora and fauna, inadequacy of plantation works, absence of water quality tests etc., indicated lack of conservation measures in bird sanctuaries.

³⁴ Baraila Jheel (Vaishali): 1.98 sq.km; Kawar Jheel (Begusarai): 63.12 sq.km.; Kusheshwar Asthan (Darbhanga): 29.22 sq.km.; Nagi Dam (Jamui): 1.92 sq.km. and Nakti Dam (Jamui): 3.33 sq.km.

³⁵ Kawar Jheel and Kusheshwar Asthan

³⁶ Baraila Jheel, Nagi Dam and Nakti Dam

³⁷ Nagi Dam, Nakti Dam (2014-15) and Baraila (2015-16)

after a lapse of more than 18 years since their notification. Estimation of birds and analysis of water quality were not carried out as the Department had not provided funds to the divisions.

The Department, while admitting deficiencies in skill and capacity of field staff for such specialised activities, assured that estimation of bird population would be conducted.

- ***Plantation works***

Conservation of plant species is imperative for bird nesting and roosting. Except in Kawar Jheel, no trees were planted in any of the bird sanctuaries up to 2014-15. Though, 2,350 trees were planted in three³⁸ bird sanctuaries during the period 2015-17, they did not serve the purposes of nesting and roosting of birds.

The Department, while agreeing that plantation of selected species was required for bird sanctuaries, assured that plantation works would be done in future for nesting and roosting of birds.

- ***Protection of Bird Sanctuaries***

It was noticed during audit that there was no system of patrolling in any of the five bird sanctuaries and only untrained casual labourers were deployed as watchers, during the winter season due to inadequacy of funds and lack of field staff in the respective divisions.

- ***Territorial contiguity of the sanctuary***

The total notified area (1.98 sq. km.) of Salim Ali Jubba Sahni (Baraila) Jheel BS was scattered in 21 non-contiguous patches and surrounded by eight villages which affected the management of the WLS. No plan was considered by the Department (March 2017) to notify the additional areas to ensure territorial contiguity of the sanctuary.

The Department stated (December 2017) that a proposal to rationalise the extent of the sanctuary as a single or at best of a few contiguous areas was under consideration. However, the Department did not furnish any evidence of the matter being under consideration and the fact remains that no measures to ensure territorial contiguity of the sanctuary has been initiated even 20 years after notification.

- ***Non-acquisition of land for Birds Sanctuaries***

The Collector³⁹ is authorised⁴⁰ to initiate proceeding under the Land Acquisition Act, 1894 to acquire the notified land for WLSs. Further, the Chief Wildlife Warden was to ensure the acquisition of notified land of sanctuaries.

³⁸ Baraila: 1,000 in 2016-17; Nagi Dam: 1,250 in 2015-16 and Nakti Dam: 1,000 in 2016-17

³⁹ To be appointed by Government of Bihar for the purpose of acquiring land.

⁴⁰ Section 25 of the Wildlife (Protection) Act, 1972

The entire notified land of Kusheshwar Asthan BS was under the ownership of local people despite notification (1994).



Cultivation in Kusheshwar Asthan BS

Out of five bird sanctuaries (BSs) in the State, it was noticed that notified land was not acquired in two sanctuaries. The entire notified area (29.22 sq. km) of 'Kusheshwar Asthan BS' was under the ownership of the local people since its notification (1994) as the Department had not initiated any action to acquire the notified land (May 2017). The notified land was being used for cultivation as the right of ownership was vested with the local people and conservation activities for flora and fauna could not be carried out.

Similarly, in Kavar Jheel BS, out of total notified (June 1989) land of 63.12 sq. km, only 6.18 sq. km. (10 per cent) was under the control of the Department. It was further noticed that the Bihar State Wildlife Board had decided (April 2017) to reduce the area of sanctuary to 30 sq. km. due to non-settlement of land disputes with the local villagers.

The Department agreed (December 2017) with the audit observation and stated that rationalisation of their areas and extent could not be done as these BSs were situated within intensely populated agricultural land.

2.11.1 Wetland Conservation

Under the National Wetland Conservation Programme (NWCP), two types of works *i.e.*, preparation of Management Action Plans (MAP) and Research Projects for conservation and judicious use of wetlands⁴¹, are to be carried out to prevent their further degradation. However, this programme was merged (January 2013) with a centrally sponsored scheme, National Plan for Conservation of Aquatic Eco-systems (NPCA).

Out of five bird sanctuaries in the State, three bird sanctuaries⁴² have been identified as major wetlands. However, no research activity on flora and fauna had been carried out, except in Baraila Jheel (2015-16). MAPs of two wetlands (Kusheshwar Asthan and Bariala) had also not been prepared by the Department (November 2017) despite receipt (August 2012) of ₹ 16 lakh from GoI for the purpose. Consequently, the wetlands faced enormous biotic⁴³ and abiotic⁴⁴ pressure. No works were also executed in the State under NPCA (December 2017).

⁴¹ Wetlands occur where the water table is at or near the surface of land or where the land is covered by water.

⁴² Kavar Jheel Bird Sanctuary, Begusarai; Kusheshwar Asthan Bird Sanctuary, Darbhanga; and Salim Ali Jubba Sahni Baraila Bird Sanctuary, Vaishali.

⁴³ Biotic: Uncontrolled siltation and discharge of waste water, weed infestation etc., adversely affecting the flora and fauna.

⁴⁴ Abiotic: Shrinkage of area due to encroachment, habitat destruction and loss of biodiversity due to anthropogenic pressure, loss of aquifers due to hydrological intervention etc.

Recommendation: The Department should ensure proper conservation and protection measures in BSs and acquire the notified land to ensure territorial contiguity, or alternatively negotiate a course of action in consultation with the local community for conservation.

2.12 Conservation and protection of Gangetic Dolphin Sanctuary

The Vikramshila Gangetic Dolphin Sanctuary (VGDS) was notified (1991)



Gangetic Dolphin

for the protection, multiplication and development of Gangetic Dolphins. This sanctuary extends over a stretch of about 60 kms of river Ganga in Bhagalpur district. Besides, the GoI declared (October 2009) the Gangetic Dolphin as the National Aquatic Animal of India. As per latest estimation report (May 2014), a maximum of 127 Gangetic

Dolphins were sighted in the Dolphin sanctuary area. The Department provided only ₹ 43 lakh for management of VGDS during 2012-17 against which ₹ 30 lakh was spent on protection work. No dedicated post of front line staff for this sanctuary was sanctioned by the Department and management plan was also not finalised (July 2017) by the Chief Wildlife Warden, Bihar.

According to the action plan (2013) for conservation of Gangetic Dolphin, five major activities were to be carried out. Deficiencies noticed (July 2017) in the conservation and protection of VGDS against these activities are mentioned below:

- ***Scientific Research and Monitoring***

No study on mortality of river dolphins in the Dolphin sanctuary area was carried out by the Department (October 2016) to identify the causal factors and take up remedial measures, though envisaged in the action plan. Though the Department had entrusted (October 2016) a University professor⁴⁵ to conduct a study on the sanctuary, the report was yet to be received (July 2017). Thus, critical stretches⁴⁶ of this species in the sanctuary area over the River Ganges remained unidentified.

- ***Education and awareness programme***

Participation of traditional fishing communities and other riparian communities in education and awareness programmes is essential for Dolphin conservation. Audit observed that the Department did not carry out any education and awareness campaign in the sanctuary area. The same was also confirmed during beneficiary survey.

⁴⁵ Tilkamanjhi Bhagalpur University, Bhagalpur, Bihar at a cost of ₹ 0.87 lakh

⁴⁶ The stretches that contain healthy breeding Dolphin population with long term survival potential.

Proper conservation of Gangetic Dolphin could not be ensured due to absence of Management plan and inadequacy of fund.

- ***Livelihood security to river dependent communities***

The fishing community is mainly dependent on fish caught from rivers. Many of their fishing gears are a threat to the Dolphins. Some of them practice oil fishery, using Dolphin oil and meat as bait for the target fishes. Therefore, provision of livelihood security for the local stakeholders is essential for Dolphin conservation.

Audit noticed that fishermen were not being encouraged to adopt alternative livelihood. Against the requirement of minimum 12⁴⁷, only eight 'Dolphin Mitras'⁴⁸ were deployed in the sanctuary area for taking care of Dolphins. Considering the vast stretch of the sanctuary (60 km), the deployment of 'Dolphin Mitras' was insufficient to ensure protection of the Dolphins. Six cases of death of Dolphins were noticed during 2014-17, of which, two deaths were due to shortage of water.

- ***Creation/extension of protected areas***

The Gangetic Dolphin moves and disperses to more than 100 km, especially during floods. During other seasons also, they keep on moving and dispersing. There is only one protected area of about 60 km *i.e.*, VGDS. Thus, the length of the Dolphin sanctuary was required to be extended as envisaged by the GoB in its Action Plan. However, no proposal was made by the Department in this regard till date (July 2017).

- ***Protection of Dolphin and its habitat***

The Department did not prepare any fishery management plan to make fishing sustainable and to reduce the risk to the Dolphin and other aquatic wildlife as required. During beneficiary survey/interaction, the local fishermen reported that fishermen from outside the area, used mosquito nets for fishing in the sanctuary area thereby affecting the prey base of the Gangetic Dolphins. This indicated that the Department failed to prevent the use of detrimental fishing methods for protection of the Dolphins.

Further, according to the Zoological Survey of India, water quality is important for survival of fishes, which are an important source of food for Gangetic Dolphins. Hence, water quality needs to be tested and documented annually.

Audit observed that since inception of the Dolphin sanctuary in 1991, water quality of River Ganges in the sanctuary area was analysed only once in May 2014 while preparing the management plan. According to the test report, the presence of high level of organochlorines, heavy metals and other toxic chemicals in the river water, sediments, invertebrates, fish and tissues of the Dolphins posed serious threat to survival of the Dolphins. The reasons for water pollution were mainly attributable to:

⁴⁷ As assessed by the concerned DFO.

⁴⁸ 'Dolphin Mitras' are local fishermen, engaged on a contractual basis in the VGDS for protection of dolphins.

- (i) Use of fertilizers and pesticides by the nearby farmers of both banks of the river. The residues of these agro-chemicals are channelized to the river directly with run-off resulting in the chemical pollution of the River.
- (ii) Discharge of raw sewage in the river channel from urban settlements, and
- (iii) Dumping of solid waste in the river channel/along the Ganga bank.

The Department did not initiate remedial action to overcome the threats to the Dolphin sanctuary (July 2017) and stated (December 2017) that after finalisation and approval of the management plan, all the programmes of VGDS would be implemented.

Recommendation: The Department should immediately take effective steps for conservation and protection of the Gangetic Dolphin.

2.13 Medical facility for wild animals

Monitoring of health of wild animals and treatment of various diseases are *sine-qua-non* for survival and conservation of wildlife.

During audit, it was noticed that neither the posts of veterinary doctors and nursing staff were sanctioned by GoB nor was any medical centre established in any of the 12 WLSs. This indicated that the wild animals did not get any medical facility at all. In case of death, the post-mortem of wild animals was carried out by the veterinary doctor posted in the nearest town hospital.

It was noticed that some unknown disease had affected the wildlife in Rajgir WLS resulting in the death of 23 Spotted Deer (June 2013) within the space of a few days. In the absence of medical facilities in the sanctuary, no remedial action could be taken. Further, post mortem could not be conducted in time and reasons for the death could not be identified.

The Department admitted (December 2017) that wildlife veterinary facilities were required and stated that necessary steps would be taken to provide the veterinary doctors and for establishment of veterinary care centres in big WLSs.

2.14 Monitoring and Evaluation

2.14.1 Inadequate monitoring

The Bihar Forest Manual prescribes monitoring visits schedule⁴⁹ for all officers of forest services and each officer is required to submit inspection report to the respective controlling officer.

Inspection/monitoring reports of WLSs were not available in any of the divisional offices test-checked, in the absence of which adherence to the monitoring schedule could not be assessed.

⁴⁹ Inspection schedule of officers are as follows:

CF: Minimum ten days in a month, DFO: (1) November to June – 14 to 15 days in a month.
(2) Other months – five to six days in a month, ACF: Minimum 15 days in month

GoB did not sanction posts of veterinary doctors and nursing staff. No medical centre was also established in any of the 12 WLSs.

The Department stated (December 2017) that inspection/monitoring of the three WLSs (VTR, Bhimbandh and Kaimur) had been carried out by higher officials and the officers would be instructed to ensure proper documentation in future.

2.14.2 Inadequacy of State Board of Wildlife meetings

Against the requirement of 10 meetings of SBWL during 2012-17, only two meetings were organised.

According to Section 6 of Wildlife (Protection) Act, 1972, the State Government shall constitute a State Board of Wildlife (SBWL) within a period of six months from the date of commencement of the Wildlife (Protection) Amendment Act (WPAA), 2002 to advise the State Government in formulating policies for protection and conservation of wildlife.

The WP Act specified that the Board should meet at least twice a year. During the period of 2012-17, only two meetings (January 2013 and June 2015) of SBWL were held. Against the requirement of 27 meetings, only seven (26 per cent) meetings were held since the constitution of the SBWL. Inadequacy of SBWL meetings indicated lack/absence of policy formulation for protection and conservation of wildlife.

During the exit conference, the Department assured that necessary steps would be taken to hold the SBWL meetings as prescribed.

Recommendations: *The Department should ensure that periodic meetings of SBWL are organised for formulation of protection and conservation policies.*

2.15 Conclusion

The management of Valmiki Tiger Reserve and other sanctuaries needs improvement as it suffers from deficiencies in manpower, funds management, conservation efforts and monitoring. Acute shortage of manpower affected the conservation and protection measures in Wildlife Sanctuaries (WLS).

Out of 12 sanctuaries in the State, management plans for nine sanctuaries were not finalised by the Department. Thus, the requirement of protection and conservation and site specific inputs for conservation and protection of wild animals, birds as well as Gangetic Dolphin could not be ensured. In the absence of management plan, the State was deprived of central assistance for nine sanctuaries.

Estimation of population of wild animals (except tiger) including endangered/near threatened species in WLSs was not carried out during 2012-17. Department had not prepared any plan to reduce the anthropogenic pressure in WLSs, despite the fact that villages were either surrounded by core areas or were situated in core areas. In two bird sanctuaries (Kawar Jheel and Kusheshwar Asthan) the notified land was not acquired by the Department. Conservation measures undertaken in the Bird sanctuaries and Vikramshila Gangetic Dolphin Sanctuary were insignificant. Protection measures were inadequate in Valmiki Tiger Reserve and totally absent in four WLSs.



**CHAPTER-III
COMPLIANCE
AUDITS**

CHAPTER-III

COMPLIANCE AUDIT

EDUCATION DEPARTMENT

3.1 *Overpayment and creation of liability due to non-deduction of Labour Cess*

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.

In terms of the Building and Other Construction Workers' Welfare Cess Act (Act) in September 1996, notified by Government of India, and consequent Government of Bihar notification dated 18th February 2008, all Government departments and Public Sector Undertakings engaged in construction works were required to deduct Labour Cess at the rate of one *per cent* from the bills of agencies and remit the same to Building and Other Construction Workers Welfare Board (Welfare Board) through a crossed demand draft within 30 days of such deduction.

Audit scrutiny revealed that the 38 District Programme Officers (DPO), Sarva Shiksha Abhiyan in Bihar had paid ₹ 8,350.29 crore towards construction works during 2010-2017. However, against Labour Cess of ₹ 83.50 crore, the DPOs had deducted from the bills of implementing agencies (Vidyalaya Shiksha Samities) only ₹ 1.40 crore, which was remitted to the Welfare Board. This resulted in overpayment to implementing agencies and creation of liability amounting to ₹ 82.10 crore to the Welfare Board. Details are given in (*Appendix-3.1*) and (*Appendix-3.2*).

The Bihar Education Project Council (BEPC) accepted the audit contention and issued instructions (July 2017) to all the DPOs to calculate, deduct and remit the balance amount of Labour Cess. It further stated (August 2017) that the provision of Cess was made in the Schedule of Rates (effective from 15 June 2011). Therefore, deduction of Labour Cess was obligatory and all the DPOs were responsible to deduct and deposit the same with the Welfare Board.

The matter was reported to the Government (June 2017); despite reminders (September 2017 and January 2018), their reply had not been received.

LABOUR RESOURCES DEPARTMENT

3.2 Irregular and unauthorised disbursal of grant

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.

In terms of the Building and Other Construction Workers (BOCW) Regulation of Employment and Conditions of Service (RECS) Act, 1996 enacted by Government of India with effect from 1 March 1996, Building and Other Construction Worker's Welfare Boards are empowered to implement the provisions of the Act.

Audit observed that the Labour Department launched (July 2011) a grant scheme¹, against which, the Welfare Board disbursed grants of ₹ 80.75 crore (2011-17) to 53,830 workers for house building/ repair and purchase of tools/ bicycles² (*Appendix-3.3*). Such disbursement violated Section 22 of the Act, which did not provide for grants for the above purposes (the Act only permitted for loans for house building and did not cover either loan or grant for purchase of tools and bicycles).

The Department stated (September 2017) that the notification amending the BOCW (RECS) Rules, 2005 to provide for the above grant had been published³ (September 2016). The Department further stated that such grant was covered under Section 22 (1) (h) empowering the Board to make provisions and improvement of such other welfare measures and facilities as may be prescribed. The reply of the Department is not acceptable, since it misinterprets Section 22 (1) (h). Further, on the basis of directions of Hon'ble Supreme Court in WP (Civil) No. 318 of 2006, Ministry of Labour and Employment, GoI directed (23 September 2015) that any amount of Cess collected under the Act and utilised for any purpose other than mandated under Section 22 of the Act was to be recouped immediately by the State Government and compliance report sent to the Ministry. This is yet to be done.

¹ One-time lump-sum grant of ₹ 15,000 for construction/repairing of house (₹ 10,000) and for purchase of tools/ bicycles (₹ 5,000)

² Against this, 50,983 workers were paid ₹ 76.47 crore (March 2017) and the remaining ₹ 4.28 crore was lying in the Board's account

³ Placed in the Legislative Assembly (December 2016) and Legislative Council (December 2017)

PUBLIC HEALTH ENGINEERING DEPARTMENT

3.3 Excess payment

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.

Rule 30 (viii) (a) and (viii) (d) of the Bihar Financial (Amendment) Rules, 2005 (BFR) read with clauses 2.24 and 2.25 of the guidelines of World Bank Borrowers provided for price adjustment on the basic estimate and stipulated that the buyer should ensure a provision in the contract for benefit of any reduction in the price, in terms of the price adjustment clause, being passed on to him. The provision for price adjustment should be included in contracts which extend beyond 18 months. Further, clauses 2.24 and 2.25 of guidelines of World Bank borrowers⁴ stipulated that under exceptional circumstances, bidding documents may provide for price adjustment on the basis of documentary evidence (including actual invoices) provided by the supplier or contractor.

Scrutiny of records of the Executive Engineer (EE), Public Health (PH) Division, Biharsharif pertaining to the World Bank assisted Scheme⁵ 'Bihar Rural Water Supply and Sanitation Project for Low Income States (BRWSSP-LIS)', revealed that the Chief Engineer, PHED, Patna Zone, Patna (CE) accorded (October 2013) Technical Sanction (TS) for ₹ 58.12 crore for design, commissioning and maintenance of Silao Multi Village Piped Water Supply Scheme which included provision for price variation of seven *per cent* per annum for two consecutive years. An Agreement valued at ₹ 73.22 crore⁶, at 25.97 *per cent* above the TS, was executed (20 August 2014) with the contracting agency and the work was to be completed by August 2017.

Scrutiny of invoices and site accounts of the work revealed that the Agency utilised DI Spun pipes K7, whose rates were lower than those approved in the TS. However, the Division did not adjust the price of pipes though it was provided for in the guidelines for World Bank borrowers and BFR and made payment of ₹ 40.10 crore (as of March 2017) at the rate as per the estimate to the Agency. The total difference in cost of the supplied pipes amounted to ₹ 8.47 crore as detailed in **table 3.1**.

⁴ Procurement of goods, works and non-consulting services under IBRD loans and IDA credits & grants by World Bank borrowers

⁵ The Scheme is financed by a credit from International Development Association (IDA), the World Bank's concessionary lending arm

⁶ Being a World Bank aided project, the Department sought No Objection Certificate (NOC) from World Bank and after getting NOC, EC headed by Development Commissioner approved the rate.

Table 3.1: Excess payment to the agency

Sl. No.	Diameter of pipes (in mm)	Supplied quantity as per Measurement Book (in metre)	Rate as per TS (in ₹ per metre)	Rate as per agreement (Column 4x25.97 per cent) in ₹ per metre	Rate as per invoices after adding overhead charges and CP ⁷ @ 10% each (in ₹ per metre)	Difference of rate	Excess payment (₹ in crore)
1	2	3	4	5	6	7(5-6)	8 (7x3)
1	400	20,552.50	4,411.80	5,557.54	3,893.96	1,663.58	3.42
2	350	3,360.00	3,671.94	4,625.54	3,237.34	1,388.20	0.47
3	300	2,327.00	2,940.06	3,703.59	2,539.29	1,164.30	0.27
4	250	4,926.00	2,316.48	2,918.07	1,984.40	933.67	0.46
5	200	14,735.00	1,759.02	2,215.84	1,500.40	715.44	1.05
6	150	19,342.00	1,386.24	1,746.25	1,210.00	536.25	1.04
7	100	7,324.00	940.50	1,184.75	865.80	318.95	0.23
8	080	36,087.00	929.10	1,170.39	747.66	422.73	1.53
Total							8.47

Public Health Engineering Department, Government of Bihar (Department) stated (September 2017) that payment was made as per the Agreement and pipes purchased by the Agency at lower costs as shown in invoices had nothing to do with the concerned Agreement. As such, no excess payment was made.

The reply of the Department is not acceptable, as the cost of DI pipes mentioned in the technically sanctioned estimate was much higher than those mentioned in the invoices. The Empowered Committee had also approved the bid at 25.97 per cent above the sanctioned estimate citing the anticipated escalation in price/cost of pipes to be used in the work.

Thus, due to non-inclusion of the price variation clause as provided under BFR and guidelines of World Bank borrowers in the Agreement, the Division could not limit payment to the contractor on the basis of actual cost of pipes, resulting in excess payment of ₹ 8.47 crore.

⁷ Overhead charges and Contractors' profit (CP) were provided in the Schedule of Rates 2012 @ 10 per cent each, cumulatively standing at 21 per cent.

PUBLIC HEALTH ENGINEERING DEPARTMENT (PHED)

3.4 *Non-recovery of security deposit and unadjusted mobilisation advance and additional burden due to non-recovery of risk and cost amount*

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.

Clause 14 of the Standard Bidding Document (SBD)⁸ provides that in case of cancellation of a contract, the incomplete work shall be carried out at the risk and cost of the contractor. Any excess expenditure incurred or to be incurred by Government in completing the works or excess loss or damages suffered by the Government shall be recovered from the moneys due to the contractor or from the contractor himself in accordance with the provisions of the contract.

Test check of records of Departmental PH Divisions⁹ revealed that the Chief Engineer (CE), PHED awarded (January 2011) the work of 'design, construction and commissioning of 270 Mini Water Supply Schemes (MWSS), with provision of electrical pumping sets on turnkey basis for rural areas in 12 districts¹⁰ of Bihar to an Agency¹¹ at a total cost of ₹ 41.53 crore¹². An Agreement was executed (January 2011), on behalf of PHED, between the Agency and PH Division, Samastipur for completion of work in all 12 districts by January 2012.

Scrutiny of works revealed that the Agency started work on only 183 schemes and completed 26 of these, leaving 157 schemes partially executed. No work was started in the remaining 87 schemes. Thus, 244 schemes were either not started or not completed. Despite reminders (October 2012 and November 2012) by EE, the Agency did not take necessary steps to bring progress in the work. Due to slow progress of work, the Department rescinded the Agreement (October 2014) and ordered (October 2014) for forfeiture of Security Deposit of ₹ 83.06 lakh, which, however, could not be done as Bank guarantee against the security deposit had expired (September 2014).

Later, in the light of instructions of the Department (October 2014), the concerned divisions floated tenders (division-wise) for 93 schemes and allotted the residual work to different agencies. Execution of works on the remaining 151 schemes¹³ was kept in abeyance.

⁸ As per Government of Bihar Resolution (March 2008), any contract with money value above ₹ two crore shall be executed in SBD agreement format.

⁹ Araria, Bettiah (West Champaran), Darbhanga, Dhaka (East Champaran), Gopalganj, Khagaria, Madhubani, Motihari, Purnea, Saharsa, Samastipur, Sheohar, Supaul

¹⁰ Araria (20), Darbhanga (25), East Champaran (40), Gopalganj (20), Khagaria (15), Madhubani (25), Purnea (25), Saharsa (15), Samastipur (25), Sheohar (20), Supaul (15), West Champaran (25)

¹¹ M/s Vishwa Infrastructure Pvt. Ltd

¹² ₹ 15.38 lakh per scheme

¹³ Total 270 schemes- completed 26 schemes= 244 schemes; 244 Incomplete schemes -93 tendered schemes=151 schemes.

This has resulted in creation of additional liability of ₹ 10.05 crore¹⁴ (**Appendix 3.4 and 3.5**) for completion of the 244 schemes.

The Department stated (January 2018) that after rescission of Agreement with the Agency, it has been decided to recover bid security and unadjusted mobilisation advance as also to blacklist the company for five years. The reply is not acceptable, since even after more than five years of scheduled date of completion of the works and three years of termination of the contract, the Department has failed to recover the security deposit and unadjusted mobilisation advance of ₹ 1.43 crore¹⁵ and differential amount of ₹ 10.05 crore needed to complete the balance work. It is therefore unclear how the Department proposes to recover even the bid security and unadjusted mobilisation advance.

FINANCE DEPARTMENT

3.5 Avoidable excess expenditure due to payment of surcharge

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.

In terms of the order (December 2007) of Bihar Electricity Regulatory Commission (Commission), relevant Tariff Orders of the Commission and agreements signed by the consumer with the Bihar State Electricity Board (BSEB) and its successor entities, High Tension (HT) consumers are required to maintain an average power factor of 90 *per cent* or above, failing which, penalty by way of surcharge was leviable. Consumers were required to install capacitors¹⁶ (devices to regulate power consumption) at their own cost to avoid exceeding power factor limits.

Scrutiny of the records of the Finance Department, Government of Bihar revealed (April 2016) that the Department (an HT consumer having connected load of 1500 KVA) did not maintain the average power factor during April 2012 to March 2016 due to not having capacitors of 1,684.80 KVAR¹⁷ installed. Consequently, the Department paid an amount of ₹ 1.91 crore¹⁸ in 48 billed cases as surcharge to the South Bihar Power Distribution Company Limited¹⁹ (SBPDCL) for the same period. Had the Department installed capacitors beforehand, payment of surcharge could have been avoided.

¹⁴ ₹ 7.04 crore for 157 schemes+₹ 3.01 crore for 87 schemes= ₹ 10.05 crore

¹⁵ Security Deposit: ₹ 83.06 lakh and unadjusted mobilisation advance: ₹ 59.85 lakh

¹⁶ Capacitors can be added in parallel with the connected motor or lighting circuits and can be applied at the equipment distribution board or at the origin of the installation to maintain average power factor and also stabilise the grid.


¹⁷ Total cost of capacitors to be installed was ₹ 4.37 lakh (at the rate of ₹ 220 per KVAR +18 per cent GST) as per prevailing market rate.

¹⁸ ₹ 0.48 crore (2012-13), ₹ 0.52 crore (2013-14), ₹ 0.36 crore (2014-15) and ₹ 0.55 crore (2015-16).

¹⁹ SBPDCL was one of the successor companies of the erstwhile BSEB.

The Department accepted the audit observation and stated (June 2017) that the capacitors had not been installed due to lack of technical information. It further stated that the Department of Energy had neither informed nor had taken any action in this regard. The reply is not acceptable, since as per the relevant orders and agreements and as reiterated (August 2017) by the Chief Engineer (Commercial), SBPDCL, it is the responsibility of the consumer to install capacitors at their own cost, in order to maintain average power factor.

Thus, non-installation of capacitors by Finance Department resulted in an avoidable expenditure of ₹ 1.91 crore as surcharge.




(NILOTPAL GOSWAMI)

Patna
The 2 November 2018

Principal Accountant General (Audit), Bihar

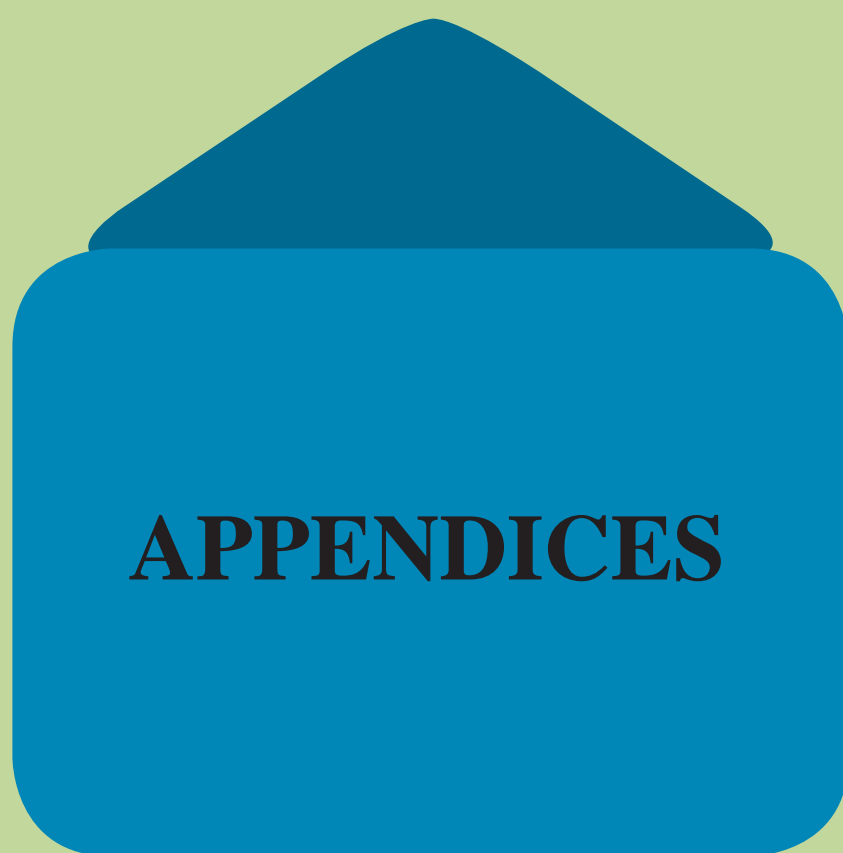
Countersigned



(RAJIV MEHRISHI)

New Delhi
The 12 November 2018

Comptroller and Auditor General of India



APPENDICES

APPENDIX-1.1
(Refer: Paragraph-1.3.; Page 2)
Outstanding Inspection Reports/Paragraphs

(₹ in crore)

Year	General Sector			Social Sector			Economic Sector		
	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount
2008-09	125	424	202.34	458	2,981	3,631.16	340	1,905	2,594.76
2009-10	90	388	368.90	550	3,093	6,201.27	357	1,822	1,763.32
2010-11	85	315	553.49	485	2,550	7,859.02	261	1,295	4,895.21
2011-12	3	15	10.12	83	569	7,132.96	83	536	11,967.18
2012-13	51	393	3,015.98	441	2,690	31,795.40	98	695	7,328.31
2013-14	154	1,150	1,611.16	549	3,300	16,018.60	169	1,168	16,840.80
2014-15	151	794	5,507.82	529	3,526	11,870.35	223	1,434	24,962.54
2015-16	190	976	1,955.32	583	4,405	13,989.42	188	1,293	11,011.16
2016-17	100	661	5,102.62	211	1,892	8,266.25	81	518	8,038.42
Total	949	5,116	18,327.75	3,889	25,006	1,06,764.43	1,800	10,666	89,401.70

APPENDIX-1.2
(Refer: Paragraph-1.3 ; Page 2)
Various types of irregularities in outstanding paragraphs of Inspection Reports

Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		No. of IRs																
			Fraud/ misappropriation/ embezzlement/ losses detected in audit															
			Cases of recoveries and instances of overpayments detected in audit															
			Violation of contractual obligations and undue favours to contractors															
			Avoidable/excess expenditure															
			Wasteful/ infructuous expenditure															
			Expenditure without sanction of competent authority															
			Diversion of funds from one scheme to another or from one object head to another															
			Drawal of funds at the fag end of financial year to avoid lapse of funds															
			Expenditure on banned items or items of special nature without approval of competent authority															
			Purchase of stores/ stock in excess of actual requirements to avoid lapse of funds															
			Idle investment/ idle establishment/ blocking of funds															
			Payment of idle wages to staff															
			Delays in commissioning of equipment/ idle equipment and consequences thereto															
			Non-achievement of objectives/ unfruitful expenditure															
			Miscellaneous observations															
			Total paragraphs															
		Total		6,638	1,184	1,434	2,264	405	1,324	82	145	156	2,917	161	186	2,400	25,356	40,788

APPENDIX-1.3
(Refer: Paragraph-1.5; Page 4)
Status of Audit Memos relating to PAs/ TAs for the Audit Report ending March 2017

Sl. No.	Name of PA/TA:	No. of units audited	No. of unit did not produced certain records	No. of Memos issued	No. of Memos which on full reply received	No. of Memos on which partial reply received	No. of Memos on which not reply not received
1.	PA on functioning of Primary Health Centres (PHCs) in Bihar	45	20	276	269	5	2
2.	PA on Management of National Park and Wild Life Sanctuaries in Bihar	13	Nil	32	30	2	Nil
3.	PA on Mukhyamantri Kshetra Vikas Yojana	25	25	429	Nil	334	95
4.	PA on Implementation of RTE, 2009 in Bihar	14	2	293	274	Nil	19
5.	PA on procurement of paddy and delivery of rice in State of Bihar	8	Nil	91	91	Nil	Nil
6.	TA on implementation of e-procurement system in the State of Bihar	2	Nil	38	38	Nil	Nil
7.	TA on implementation of Post-Matric Scholarship Scheme in Bihar	12	12	104	Nil	97	7
8.	TA on functioning of Jails including Follow-up Audit of PA on Jails	16	Nil	66	66	Nil	Nil
9.	TA on Mukhyamantri Bihar Shatabdi Balika Poshak Yojana, Mukhyamantri Balika Cycle Yojana	86	Nil	29	2	21	6
10.	TA on Mukhyamantri Kanya Suraksha Yojana	41	Nil	9	1	6	2
	Total:	262	59	1,367	771	465	131

APPENDIX-1.4
(Refer: Paragraph-1.8; Page 5)
Status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature

Sl. No.	Name of Autonomous bodies	Status of entrustment	Rendering of accounts to audit		Issuance of SAR		Status of placement of SARs in the Legislature	Remarks
			Year of accounts	Date	Year of accounts	Date		
1	Bihar State Legal Services Authority, Patna	Permanent	2014-15	1/7/2016	2014-15	14/6/2017	Upto 2014-15	Authenticated Annual Accounts from the year 2015-16 onwards have not been received
2	Bihar State Housing Board, Patna	Up to 2015-16	2011-12	3/4/2014	Upto 2008-09	27/8/2014	Not placed in the Legislature	SARs for the period 2009-10 to 2011-12 have not been finalized. Authenticated Annual Accounts from the year 2012-13 onwards have not been received.
3	Bihar State Khadi and Village Industries Board, Patna	2009-10	2009-10	12/9/2013	2009-10	21/4/2014	Upto 2001-02	Entrustment for the period from 2010-11 has not been received and is being pursued. Previous entrustment was under Section 19 (3) for the period from 2003-04 to 2009-10.
4	Rajendra Agriculture University, Pusa, Samastipur	2010-11 ¹	2012-13 2013-14	21/6/2016	2012-13 2013-14	26/7/2017	Upto 2011-12	Entrustment upto 2010-11 received in November 2006. Entrustment extended in March 2016. However, the entrustment period has not been mentioned in entrustment letter and is being pursued. The University has been converted to Dr. Rajendra Prasad Central Agricultural University with effect from 7 October 2016.
5	Bihar Agricultural University, Sabour, Bhagalpur	2014-15	2013-14	13/7/2015	2012-13 2013-14	28/10/2016	Upto 2013-14	Entrustment for the period from 2015-16 has not been received and is being pursued. Approved Annual Account of Financial Year 2014-15 has been called for which is still awaited.

¹ Entrustment extended in March 2016 without mentioning the period of entrustment.

APPENDIX-2.1
(Refer: Paragraph-2.1; Page 7)
National Parks and Wildlife Sanctuaries (WLS) in Bihar

Sl. No.	Sanctuary	Name of Sanctuary	Date of Notification	Notified Area (Sq. Km)	Concerned Divisional Forest office
1	Wildlife Sanctuary	Bhimbandh Wildlife Sanctuary	27/5/1976	680.94	Munger
2		Gautam Buddha Wildlife Sanctuary	14/9/1976	138.34	Gaya
3		Kaimur Wildlife Sanctuary	25/7/1979 and 20/4/2010	1,515.53	Kaimur (986.44 sq.km) and Rohtas (529.09 sq. km)
4		Rajgir Wildlife Sanctuary	25/5/1978	35.84	Nalanda
5		Udaipur Wildlife Sanctuary	5/5/1978	8.87	Bettiah
6		Valmiki Wildlife Sanctuary Valmiki National Park (Further, Valmiki Tiger Reserve including WLS and NP)	10/5/1978 and 6/9/1990 (880.78 sq. km) 5/12/1990 (335.64 sq km) and 26/11/2013 (Total area including WLS and NP = 898.93 sq. km)	898.93	VTR No. 1 and VTR No. 2, Bettiah
Total				3,278.45	
1	Bird Sanctuary	Baraila Salim Ali Bird Sanctuary	28/1/1997	1.98	Vashali
2		Kawar Jhil Bird Sanctuary	20/6/1989	63.12	Begusarai
3		Kusheshwar Asthan Bird Sanctuary	5/7/1994	29.22	Mithila
4		Nagi Dam Bird Sanctuary	27/7/1987	1.92	Jamuai
5		Nakti Dam Bird Sanctuary	22/7/1987	3.33	
Total				99.57	
Grand Total				3,378.02	
1	Dolphin Sanctuary	Vikramshila Gangetic Dolphin Sanctuary	7/8/1991	Stretch of 60 km of River Ganges	Bhagalpur

APPENDIX-2.2

(Refer: Paragraph- 2.8.1; Page-14)

Allotment and expenditure of 12 WLSs during 2012-17

(A) Allotment and expenditure of VTR

(₹ in crore)

Year	Allotment and Expenditure	CSS* (Project Tiger)	13 th Finance comm.	State Plan	State Non-Plan	KOSH	CAMPA	Total
2012-13	Allotment	4.40	0	0	5.38	1.50	0	11.28
	Expenditure	4.34	0	0	5.29	1.50	0	11.13
2013-14	Allotment	4.92	0	0	6.92	7.45	0	19.29
	Expenditure	4.84	0	0	6.90	4.30	0	16.04
2014-15	Allotment	4.71	0.13	2.63	5.31	6.07	1.40	20.25
	Expenditure	4.64	0.13	2.63	5.26	4.70	0.01	17.37
2015-16	Allotment	3.85	0	2.20	5.46	2.09	1.94	15.54
	Expenditure	3.83	0	2.20	5.39	1.33	1.69	14.44
2016-17	Allotment	9.83	0	5.20	5.92	2.74	1.08	24.77
	Expenditure	9.61	0	5.20	5.92	1.94	1.00	23.67
Total	Allotment	27.71	0.13	10.03	28.99	19.85	4.42	91.13
	Expenditure	27.26	0.13	10.03	28.76	13.77	2.70	82.65

(B) Allotment and expenditure of other five WLSs

(₹ in crore)

Name of WLS	Allotment/ Expenditure	CSS*		State Plan	KOSH	CAMPA	Total
		IDWH	IFM				
Bhimbandh	Allotment	1.02	0.36	34.99	0.81	0	37.18
	Expenditure	1.02	0.36	34.93	0.81	0	37.12
Gautam Buddha	Allotment	0	0	0	0.57	0.05	0.62
	Expenditure	0	0	0	0.54	0	0.54
Kaimur	Allotment	4.17	0.51	52.01	2.64	0	59.33
	Expenditure	3.94	0.51	51.98	2.56	0	58.99
Rajgir	Allotment	0	0	0	1.75	0.25	2.00
	Expenditure	0	0	0	1.40	0.23	1.63
Udaipur	Allotment	0	0	0	0.98	0	0.98
	Expenditure	0	0	0	0.85	0	0.85
Total	Allotment	5.19	0.87	87.00	6.75	0.30	100.11
	Expenditure	4.96	0.87	86.91	6.16	0.23	99.13

**(C) Allotment and expenditure of other five Bird Sanctuaries (BSs) and
Dolphin Sanctuary**

(₹ in crore)

Name of Sanctuary	Allotment/ Expenditure	CSS ²	13 th Finance comm.	State Plan	KOSH	CAMPA	Total
Baraila BS ³	Allotment	0	0	0	0.39	0	0.39
	Expenditure	0	0	0	0.39	0	0.39
Kawar Jheel BS	Allotment	0	0.01	0.11	0.26	0.09	0.47
	Expenditure	0	0.01	0.11	0.26	0.09	0.47
Kusheshwar Asthan BS	Allotment	0	0	0	0.19	0.01	0.20
	Expenditure	0	0	0	0.14	0.01	0.15
Nagi Dam BS	Allotment	0	0	0	0.28	0	0.28
	Expenditure	0	0	0	0.28	0	0.28
Nakti Dam BS	Allotment	0	0	0	0.17	0	0.17
	Expenditure	0	0	0	0.17	0	0.17
Total of BS	Allotment	0	0.01	0.11	1.29	0.10	1.51
	Expenditure	0	0.01	0.11	1.24	0.10	1.46
VGDS	Allotment	0	0	0.02	0.32	0.09	0.43
	Expenditure	0	0	0.02	0.21	0.07	0.30

Grand Total of A+B+C - Allotment of fund: ₹ 193.18 crore and Expenditure: ₹ 183.54 crore
(Source: Information provided by the concerned test-checked DFOs)

² Centrally Sponsored Scheme

³ Figures for the years 2012-14 were not made available by the concerned division

APPENDIX-3.1

(Refer: Paragraph-3.1; Page-33)

Year-wise expenditure incurred by three districts and amount of Labour Cess deductible during the period 2010-11 to 2016-17

(₹ in lakh)

Sl. No.	Name of District	Number of Schools	Year-wise expenditure								Total Expenditure	Labour Cess to be deducted @ <i>Iper cent</i>	Labour Cess deposited in Welfare Board	Labour Cess deductible
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17					
1	2	3	4	5	6	7	8	9	10	11	12	13	14 (12-13)	
1	Madhepura	926	0	173.84	1,128.78	5,312.20	1,872.34	3,434.08	1,154.36	13,075.60	130.76	0	130.76	
2	Patna	1272	0	10.43	816.51	4,288.77	2,928.01	2,921.20	2,486.23	13,451.14	134.51	0	134.51	
3	Supaul	989	0	299.33	522.39	3,218.99	1,886.27	2,010.39	1,630.84	9,568.22	95.68	0	95.68	
	Total	3187	0	483.60	2,467.68	12,819.96	6,686.62	8,365.67	5,271.43	36,094.96	360.95	0	360.95	

APPENDIX-3.2

(Refer: Paragraph-3.1; Page-33)

Year wise expenditure incurred by 35 districts and amount of Labour Cess deductible during the period 2010-11 to 2016-17

Sl. No.	Name of District	Year-wise expenditure									Total (Expenditure)	Labour Cess to be deducted @ 1 per cent	Labour Cess deposited in Welfare Board	Labour Cess deductible
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17						
1	2	3	4	5	6	7	8	9	10	11	12	13 (11-12)		
1	Araria	1,657.76	3,148.07	4,379.37	10,792.97	1,864.81	3,127.52	2,206.45	27,176.94	271.77	0.00	271.77		
2	Arwal	275.40	1,618.26	2,330.36	741.20	892.22	147.41	59.23	6,064.08	60.64	0.00	60.64		
3	Aurangabad	3,689.54	9,020.65	5,615.73	5,580.55	2,470.88	4,607.17	1,201.89	32,186.41	321.86	24.31	297.55		
4	Banka	2,303.21	2,785.81	1,717.78	1,858.09	2,746.89	132.70	189.51	11,733.97	117.34	0.00	117.34		
5	Begusarai	1,890.35	5,555.74	10,101.14	1,610.70	3,122.61	897.91	511.31	23,689.77	236.90	0.00	236.90		
6	Bhagalpur	1,008.42	3,097.33	2,382.59	4,001.23	2,317.24	3,731.77	2,156.04	18,694.62	186.95	0.00	186.95		
7	Bhojpur	2,909.82	4,403.13	3,585.09	2,121.78	3,174.27	618.13	290.50	17,102.72	171.03	8.32	162.71		
8	Buxer	0.00	7,458.36	2,456.77	4,711.10	1,344.93	2,873.02	1,791.68	20,635.86	206.36	0.00	206.36		
9	Darbhanga	4,524.60	9,528.01	6,747.39	3,637.79	48.45	1,911.52	280.98	26,678.75	266.79	0.00	266.79		
10	E. Champaran	7,234.83	9,006.82	9,006.82	2,921.79	2,656.46	1,496.83	280.19	32,603.73	326.04	0.00	326.04		
11	Gaya	1,699.49	10,719.21	4,317.59	11,675.99	4,029.39	5,144.64	1,084.75	38,671.07	386.71	42.14	344.57		
12	Gopalganj	6,106.31	4,932.75	5,761.14	8,381.34	5,668.31	2,492.17	1,506.82	34,848.84	348.49	0.00	348.49		
13	Jahanabad	1,023.08	3,452.44	835.58	602.07	2,351.00	591.34	1,247.54	10,103.03	101.03	10.82	90.21		
14	Jamui	1,507.90	777.05	1,914.32	3,883.25	2,386.49	978.21	331.52	11,778.74	117.79	0.00	117.79		
15	Kaimur	837.51	6,019.80	3,187.25	3,823.92	1,809.99	1,163.18	351.26	17,192.91	171.93	0.00	171.93		
16	Katihar	2,274.19	44.50	5,377.64	12,679.17	5,958.22	3,337.61	2,173.47	31,844.79	318.45	0.61	317.84		
17	Khagaria	65.80	3,651.92	1,723.12	5,871.40	2,589.90	1,661.13	691.42	16,254.69	162.55	0.00	162.55		
18	Kishanganj	2,014.63	5,495.25	2,543.44	2,475.73	3,505.97	606.89	978.58	17,620.50	176.21	0.00	176.21		

Sl. No.	Name of District	Year-wise expenditure										Total (Expenditure)	Labour Cess to be deducted @ 1 per cent	Labour Cess deposited in Welfare Board	Labour Cess deductible				
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	3	4	5					6	7	8	9
1	2																		
19	Lakhisarai	0.00	3,568.58	1,460.75	2,380.63	1,149.00	3,229.50	336.28	12,124.75	121.25	0.00	121.25							
20	Madhubani	718.80	2,056.69	2,341.91	7,521.22	4,708.14	6,629.70	2,468.93	26,445.39	264.45	15.84	248.61							
21	Munger	809.27	2,168.98	1,696.01	3,074.02	768.32	1,911.74	652.71	11,081.04	110.81	0.00	110.81							
22	Muzaffarpur	1,313.26	6,346.71	3,861.49	8,453.76	3,613.61	5,832.62	1,957.56	31,379.01	313.79	0.00	313.79							
23	Nalanda	1,415.85	0.00	4,438.79	5,801.19	3,335.79	5,932.20	570.18	21,493.98	214.94	0.00	214.94							
24	Nawada	1,384.57	5,837.65	2,270.95	7,536.74	3,125.98	4,815.26	1,640.87	26,612.02	266.12	0.00	266.12							
25	Purnea	1,948.64	14,067.06	3,633.39	10,326.89	3,653.94	4,156.43	1,783.41	39,569.75	395.70	0.00	395.70							
26	Rohtas	2,353.20	10,250.85	4,243.98	6,840.28	2,290.59	4,080.07	578.64	30,637.62	306.38	0.00	306.38							
27	Saharsa	1,254.86	4,105.64	2,821.54	6,685.75	1,593.28	1,874.43	1,233.71	19,569.20	195.69	0.00	195.69							
28	Samastipur	3,878.07	4,231.73	17,364.04	2,720.25	5,294.01	1,119.18	489.50	35,096.79	350.97	1.52	349.45							
29	Saran	0.00	1,201.92	1,963.46	13,686.82	2,481.19	11,225.14	1,659.21	32,217.74	322.18	1.88	320.30							
30	Sheikhpura	537.94	2,748.74	489.37	168.20	720.82	306.58	41.57	5,013.23	50.13	0.00	50.13							
31	Sheohar	298.81	344.35	245.59	1,384.04	766.98	1,050.25	848.76	4,938.78	49.39	0.00	49.39							
32	Sitamarhi	1,679.67	2,725.97	3,552.12	7,682.31	4,284.12	5,999.47	2,282.04	28,205.72	282.06	0.00	282.06							
33	Siwan	530.42	2,368.06	2,504.77	7,950.06	3,907.77	4,969.66	1,886.79	24,117.53	241.18	0.00	241.18							
34	Vaishali	3,413.02	4,666.41	6,207.17	1,575.00	4,524.79	201.04	82.82	20,670.25	206.70	32.65	174.05							
35	W. Champaran	2,232.58	10,628.47	3,919.48	8,094.25	4,027.70	4,961.74	1,011.59	34,875.80	348.76	2.13	346.63							
	Total	64,791.80	1,68,032.91	1,36,997.93	1,89,251.48	99,184.06	1,03,814.16	36,857.71	7,98,930.02	7,989.34	140.22	7,849.12							

APPENDIX-3.3

(Refer: Paragraph-3.2; Page-34)

Year-wise details of grant disbursed to labourers

(₹ in crore)

Year	No. of Beneficiaries for whom grant sanctioned by the Board	Total amount sanctioned/ transferred	Mode of transfer	No. of beneficiaries to whom grant actually disbursed	Total Amount actually disbursed	Balance Amount with the Board/ Districts	Remarks
1	2	3	4	5	6	7(3-6)	8
2011-12	9,718	14.58	Cheque	8,560	12.84	1.74	Balance lying in BOCWWB's Bank A/cs
2012-13	1,068	1.60	Cheque	1,027	1.54	0.06	
2013-14	2,758	4.14	Cheque	2,550	3.82	0.32	
2014-15	3,745	5.62	Cheque to LS ⁴ Gaya	3,380	5.07	0.55	Balance amount lying in BOCWWB's Bank A/cs
	23,752	35.63	NEFT to districts	23,425	35.14	0.49	Balance amount lying in Bank A/cs maintained by LS of districts
2015-16	979	1.47	RTGS to LS	801	1.20	0.27	Balance lying in BOCWWB's Bank A/cs
	4,550	6.82	NEFT to beneficiary by BOCWWB ⁵	4,131	6.20	0.62	Balance amount lying in Bank A/cs maintained by LS of districts
2016-17	7,260	10.89	RTGS to LS & NEFT by LS	7,109	10.66	0.23	Balance amount lying in Bank A/cs maintained by LS of districts.
Total	53,830	80.75		50,983	76.47	4.28	

⁴ Labour Superintendent

⁵ Building and Other Construction Workers Welfare Board

APPENDIX-3.4
(Refer: Paragraph-3.4; Page-38)

Risk and Cost amount of 13 Divisions

(₹ in lakh)

Sl. No.	Name of Divisions	Number of Schemes	Cost of agreement for one work	Total Cost as per old agreement	Value of work already done	Value of incomplete work	Total Amount required as per revised estimate	Difference	Remarks
1	2	3	4	5 (3*4)	6	7(5-6)	8	9 (8-7)	10
(i)	Araria	13		199.94	12.14	187.80	232.83	45.03	
(ii)	Bettiah	6		261.46	114.13	147.33	49.27	114.38	
		11					212.44		
(iii)	Darbhanga	4		169.18	37.85	131.33	41.09	42.56	
		7					132.80		
(iv)	Dhaka	9		215.32	50.14	165.18	153.53	82.55	
		5	15.38				94.20		As the estimate for residuary work was not sanctioned, rate were taken from revised estimate of Khagaria ₹18.84 lakh
(v)	Gopalganj	9		169.18	52.73	116.45	317.23	213.06	
		2					12.28		
(vi)	Khagaria	10		153.80	15.66	138.14	176.71	38.57	
(vii)	Madhubani	13		199.94	7.39	192.55	153.85	-38.70	
(viii)	Motihari	5		107.66	90.78	16.88	16.51	37.31	
		2					37.68		As the estimate for residuary work was not sanctioned, rate were taken from revised estimate of Khagaria ₹18.84 lakh

Sl. No.	Name of Divisions	Number of Schemes	Cost of agreement for one work	Total Cost as per old agreement	Value of work already done	Value of incomplete work	Total Amount required as per revised estimate	Difference	Remarks
1	2	3	4	5 (3*4)	6	7(5-6)	8	9 (8-7)	10
(ix)	Purnea	10		153.80	40.81	112.99	174.99	62.00	
(x)	Saharsa	5		123.04	56.52	66.52	47.92	37.92	
		3					56.52		As the estimate for residuary work was not sanctioned, rates were taken from revised estimate of Khagaria ₹18.84 lakh
(xi)	Samastipur	25	15.38	355.46	225.53	129.93	174.79	44.86	Total cost of old agreement was reduced due to change in quantity of some items (Column. No 5).
(xii)	Sheohar	10		153.80	68.09	85.71	114.75	29.04	
(xiii)	Supaul	8		123.04	54.48	68.56	64.33	-4.23	
	Total	157		2,385.62	826.25	1,559.37	2,263.72	704.35 or 7.04 crore	

APPENDIX-3.5
(Refer: Paragraph-3.4; Page-38)
Risk and Cost amount of remaining 87 works

(₹ in lakh)

Sl. No.	Name of divisions	No. of Unit sanctioned	No of unit on which work started	Work not started	Estimated cost as per old estimate @15.38 lakh	Estimated cost as per new estimate @18.84 lakh ⁶	Difference (7-6)
1	2	3	4	5(3-4)	6	7	8
1	Araria	20	15	5	76.91	94.21	17.30
2	Bettiah	25	17	8	123.05	150.73	27.68
3	Darbhanga	25	11	14	215.34	263.77	48.43
4	Dhaka	15	14	1	15.38	18.84	3.46
5	Gopalganj	20	11	9	138.43	169.57	31.14
6	Khagaria	15	13	2	30.76	37.68	6.92
7	Madhubani	25	21	4	61.53	75.36	13.83
8	Motihari	25	16	9	138.43	169.57	31.14
9	Purnea	25	10	15	230.72	282.62	51.90
10	Saharsa	15	10	5	76.91	94.21	17.30
11	Samastipur	25	25	0	0	0	0
12	Sheohar	20	10	10	153.81	188.41	34.60
13	Supaul	15	10	5	76.91	94.21	17.30
	Total	270	183	87	1,338.18	1,639.18	301.00 or 3.01 crore

⁶ Rate taken from sanctioned estimate of Khagaria Division which was sanctioned after rescission of agreement

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