

PRESENTED TO THE HOUSE

ON 02/09/2019

COMMITTEE ON PUBLIC ACCOUNTS

2019– 2020

HUNDRED FORTY-THIRD REPORT

ON

**The Report of the Comptroller and Auditor General of India for the years
2008-09 & 2009-10 relating to Animal Resources Development Department**



TRIPURA LEGISLATIVE ASSEMBLY SECRETARIAT

TABLE OF CONTENTS

		PARAGRAPHS	PAGES
(1)	Composition of the Committee on Public Accounts for 2019-2020	----	i
(2)	Introduction	-----	ii
(3)	Report:-		
I.	Animal Resources Development Department (2008-2009)	----- 1- 5	---- 1 - 3
II.	Animal Resources Development Department (2009-2010)	----- 6 - 97	---- 3 - 55

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

2019-2020

CHAIRMAN

Shri Bhanulal Saha

MEMBERS

1. **Shri Ashish Kumar Saha**
2. **Shri Dilip Kumar Das**
3. **Shri Ram Pada Jamatia**
4. **Shri Ram Prasad Paul**
5. **Shri Atul Deb Barma**
6. **Shri Subhash Chandra Das**
7. **Shri Sushanta Choudhury**
8. **Shri Brishaketu Deb Barma**
9. **Shri Prem Kumar Reang**
10. **Shri Badal Choudhury**

ASSEMBLY SECRETARIAT

1. **Shri Subhas Sikdar** - Secretary
2. **Smt. Lily Deb Barma** - Joint Secretary

INTRODUCTION

I, the Chairman of the Public Accounts Committee, having been authorised by the Committee do present on its behalf the 143rd Report of the Committee on the Audit Paragraphs relating to the Department of Animal Resources Development contained in the Report of the Comptroller and Auditor General of India for the years 2008-09 & 2009-10.

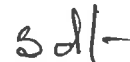
2. The Report of the Comptroller & Auditor General of India for the years 2008-09 & 2009-10 was laid on the Table of the House on the 9th March, 2010 and 11th March, 2011.

3. The Committee took oral evidence of the Representative of the Animal Resources Development Department on the paragraphs relating to this Department at its meeting held on the 27th June, 2019. The Committee considered and finalised this Report in its meeting by circulation on 30 / 8 / 2019.

4. The Committee would like to express its thanks to the Officers of the concerned Department for the co-operation extended by them in furnishing information and tendering evidence before the Committee in connection with the examination of the subjects dealt with.

5. The Committee thankfully expresses its appreciation for the co-operation and assistance rendered by the Accountant General (Audit), Tripura and his Officials in examination of the subject and compilation of this Report.

6. The Committee also places on record its appreciation about the sincerity and devotion to duty of the Officers and Staff of the Assembly Secretariat in connection with examination, compilation and presentation of this Report.



Bhanulal Saha

Chairman

Public Accounts Committee
Tripura Legislative Assembly

C A G REPORT FOR THE YEAR 2008-09
ANIMAL RESOURCES DEVELOPMENT DEPARTMENT
(2008 – 09)

I. Extra expenditure on procurement of livestock feed (2.8)

1. It is seen from the Audit Paragraph that, ' for preparation of balanced ration for livestock and poultry birds in Departmental Feed Mixing Plants, the Director, Animal Resources Development invited (18 December 2007) tenders for procurement of 15 feed ingredients for the year 2008-09. In response, five tenders were received. A Committee constituted for scrutiny of the tenders, on prior discussion with the tenderers, did not open the bids on the specified date (22 January 2008) on the ground that (i) out of five tenderers only one quoted rates for 13 out of 15 items (ii) three tenderers quoted for only one item (dry fish) and (iii) one tenderer quoted for only one item (rice bran). The Committee proposed for either retendering or extension of date for submission of tenders. The Department decided to extend, the date of receipt of tender upto 12 February 2008. The Notice Inviting Tender did not stipulate any condition that the tenderers were to quote rates for all the items or at least more than one item.

During the extended period, one more tender was received. The bids were opened on 13 February 2008, and four were found valid. A comparative statement of rates was prepared by the Tender Committee and submitted to the Government for approval. The Government rejected the tender citing procedural lapses and decided to call for fresh tender.

Seven bids, which included all the earlier six tenders and a fresh tender, were received in response to the second tender invited on 17 April 2008. The same Committee vetted the tenders and found six of them to be valid (7 May 2008). A comparative statement of rates (valid upto 31 March 2009) prepared by the Committee was accepted and approved by the Supply Advisory Board on 21 July 2008. Supply orders were placed (August 2008 to March 2009) on four lowest tenderers, who had supplied 13 items costing ₹ 2.59 Crore up to 31 March 2009. A comparison of the rates between the first and second tender revealed that in the intervening period of three months ,

Contd...P/ 02

Higher rates ranging from 3.22 *per cent* to 52.24 *per cent* quoted for 14 items even by the same firms were accepted. Consequently, the Department incurred an excess expenditure of ₹ 33.85 lakh as of March 2009.

Thus, procedural lapses during tendering process led to delay in finalisation of tenders and acceptance of higher rates which resulted in extra expenditure of ₹ 33.85 lakh.

Government accepted (July 2009) the procedural lapses and stated that the rates finalised by the Department were on higher side. The Government attributed the higher rates to procurement being during dry season and assured that tenders would be floated in future in the preceding winter or after dry season.'

2. The Department stated in their written reply on 11th June, 2019 that, ' in practice necessary supply orders are placed to the approved supplier and payment is made as per rate approved by the Govt. on recommendation of the concerned purchase Committee / SAB through NIT etc. In the instant case also the different feed ingredients have been purchased as per rate accepted by the Govt. on recommendation of SAB through NIT. It is fact that the 1st tender (dated 18-12-07) was treated as cancelled due to some procedural lapses as per Clause-10 of Terms and condition of the Tender and Govt. has decided to call afresh tender (dated 17-04-08) for supply of different feed ingredients. The lowest rate of different bidders for different items have been accepted by the Govt. on recommendation of the SAB though it is fact that the lowest rate quoted by some bidders in respect of some items, were higher than the lowest rate quoted in 1st time tender for the said items and cause the extra expenditure as indicated in the audit Para-2.8. But it is fact that the procurement was made after observing all codal formalities and with prior approval of the Govt. though the expenditure more but no procedural defect observed.

Hence this audit observation may kindly be dropped.'

3. *During examination, the Committee found that in the first NIT, there was no stipulation that the tenderers had to quote rates for all the items or at least more than one item. Consequently, the first NIT had to be cancelled due to such procedural lapses. Due to the gap of three months between the first and second NIT there was escalation. If the work had been performed with precision in the first case itself, then there would have been no need of going for the second tender. During discussion, there was consensus that in future NIT should state clearly that participation with two/three items is also permissible. In that case small suppliers will also be able to participate and supply of all items will be ensured.*
4. *View of the Finance Department is to drop the Para.*
5. *In view of the discussion and suggestion, the Committee dropped the Para.*

CAG REPORT FOR THE YEAR 2009-10
ANIMAL RESOURCES DEVELOPMENT DEPARTMENT

I. Financial Management
Budget outlay and Expenditure
(3.1.7 & 3.1.7.1)

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

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

Table No. 3.1.1

(Rupees in crore)

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

Source: Budget and Detailed Appropriation Accounts Figures
parenthesis indicate percentage savings .

Analysis of funds released revealed that there have been persistent savings in all the five years (2005-10) ranging from 5 to 22 *per cent* of budget allocation indicating over estimation of the requirements. Substantial savings in plan provision from 6 to 47 *per cent* in all the five years also indicate wide gap between planning and implementation of planned activities.'

7. The Department in their written reply stated that

' (i) While preparing budget due consideration is given on the activity/programme to be taken up and target is fixed based on the achievement made in the preceding year. For example, in the case of Budget proposal preparation for the year 2010-11, initiatives planned for augmentation of milk, meat and egg were incorporated after series of meeting with the field functionaries of ARDD. Accordingly, an amount of ₹ 35.38 crore was sought for BE 2010-11. Discussion with State Finance Department was also held on the issue wherein justifications for provision of higher allocation over last financial year was discussed. However, BE of ARDD for 2010-11 was approved for ₹ 16.563 crore only against the department's proposal of ₹ 35.38 crore, which is ₹ 5.642 crore less than the previous year (₹ 22.205 crore). Therefore, it is practically not possible on the part of the Department to undertake required interventions

Contd...P/ 05

to fulfill long term perspective of the Department.

(ii) As regard fund receipt & utilization made during last five years as referred by AG (table - I) indicating savings ranging from 5 - 22 per cent of budget allocation, it is stated that the year wise amount of allocation shown includes the fund of State Plan, CSS & NEC. The details of budget provision, actual release, expenditure & per centage of savings are shown in Table -1(A) at Annexure-I enclosed herewith.

The referred table reveals the following.

1. Actual release of fund by FD is less than budgetary provision.
2. The savings as shown by AG includes both salary & non salary components. But in practice the budgetary ceiling under salary head is determined by FD and not by the Department. Moreover, fund towards salary is directly controlled by FD.
3. Under CSS head, Department received ₹ 21.26 crore against budgetary provision of ₹ 26.03 crore during the last five years. And the actual expenditure made was ₹ 14.67 crore, leaving savings of ₹ 6.59 crore. The savings under CSS component is mainly due to the fact that Department receives CSS grant at the fag end of the year. In ARDD, the major portion of CSS grant is earmarked for strengthening of departmental breeding farms in terms of civil works. The Engineering wing of ARD is a small unit, the Department has to depend on other Department like RD, Housing Board, etc. As tender finalization & completion of civil works are time taking process, therefore, it is not possible to utilize the entire amount within specified time.
4. The expenditure under State Plan during 2007-08 to 2009-10 was around 96.77 per cent.

8. *The Committee found that in the year 2010-11, Department demanded a Budget of ₹ 35.38 crores but FD sanctioned only ₹ 16,563 crores. Due to this, the Department faced problems but there was a savings of 5% to 22%. The Representative of the Department stated that there are different types of plan in Budget. Among those, the money for CSS Plan or NEC Plan are received at the end of the year. Hence, most of the expenditure for such plans takes in the*

Contd...P/ 06

next year. The Accountant General (Audit) stated that there was a big gap between Planning and Implementation. If the plan cannot be implemented, there shall always be surplus or savings. The Representative of the Department stated that the CSS plans and State plans are quite different. Under CSS Plans, there is carry over, whereas under State Plan there is not. But the budget allotted originally under State Plan is reduced at the time of RE.

9. The Committee wanted to know from the representative of the Finance Department why in the year 2010-11, whereas an amount of ₹ 35.38 crores was sought by the Department but approval was given only for ₹ 16. 563 crores. What was the reason for such huge difference?

10. During the evidence before the Committee, the representative of the Finance Department stated as under:-

“I will collect further information from the Finance Department and I will submit the report in this House. At this moment I am not in position to give all the detail answer.”

11. The Committee however dropped this Sub-Para.

II. Expenditure on Salaries (3.1.7.2)

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

// 07 //

Table No. 3.1.2

(Rupees in crore)

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

Source: Voucher Level Computerisation records.

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

13. The Department in their written reply stated that, 'the Department has to depend entirely on the FD for obtaining higher allocation for programme implementation. Thus the provision of higher utilization of fund for programme implementation (i.e non-salary component) is not in the hand of the Department. In this connection Table-2(A) at Annexure - II enclosed herewith may kindly be referred. Besides, it has to be appreciated that the department also provides Veterinary and Para-Veterinary services for which the value addition is in terms of service and not in financial terms.

The Govt. breeding farms are demonstration units meant for promotion in the field, rearing of exotic/ improved variety of animals / birds for adaptability under geo-climatic

Contd...P/ 08

condition of the state. The reason for highly staff cost as staff/ workers are required to engage for hatchery operation, feed mixing, ensuring bio-security, operating water pump, as night guards, etc.

Since these farms are not commercial ones, therefore, these units may not be evaluated in the light of productivity & staff cost ratio.

However, department is now introduced Registration fee at normal rate for treatment of livestock and artificial insemination of cattle to improve revenue collection.'

14. *The Committee found that as per recommendation of the Twelve FC revenue expenditure on salary and wages, net of interest payment and pension ought to have been 35 per cent whereas expenditure on salaries alone ranged between 52 and 70 per cent of total revenue expenditure of the Department during 2005-06 to 2009-10. In reply, the Department stated that they had to depend entirely on the FD for obtaining higher allocation for programme implementation. The Committee also noticed that there was 62% Non-Plan Expenditure in the Budget which means that 62% was spent under Salary, Pension and Interest on the loan component. The Secretary of the Department stated that the farms are not commercial in nature and the products are being sold at reduced rate. However effort is now made to make the firm profitable.*

15. *Considering the written statement and oral evidence of the representative of the Department and views of the Finance Department to drop the Sub-Para, the Committee dropped the Sub-Para .*

3. Expenditure Control and Management of cash (3.1.7.3)

16. It is found from the Audit Paragraph that, ' General Financial Rules (GFR) provide

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

Table No. 3.1.3

(Rupees in crore)

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

Source: Voucher level Computerised data.

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

Contd...P/ 10

17. The Department stated in their written reply on 19th June, 2019 that, 'most of the fund under CSS is received by the Dept at the fag end of the year. The process of tender finalization for civil construction, procurement of medicines, vaccines, equipments are time taking. Besides, the Engineering wing of ARDD is a small unit. Implementation of beneficiary oriented schemes in the field is also a lengthy process as in such case IOs are required to collect approved list from PRI bodies, impart training, arrange AH inputs, etc. All these factors lead to higher expenditure in the last quarter of the financial year. Basically fund utilization is totally dependent on timely receipt of fund.'

'However the Department has instructed the DDOs of ARDD to utilize on quarterly basis and not to retain any fund for making expenditure at the fag end of the financial year.'

18. *In view of the reply furnished by the Department, the Committee dropped the Sub-Para.*

4. Retention of funds (3.1.7.4)

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

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

20. The Department in their written reply on 19th June, 2019 stated that, 'fund received by the DDOs either from the Department or from other line Departments, PRI bodies in the form of draft / cheque which are kept in bank account. Since the IOs have to follow various pre-requisites

implementation of schemes with limited manpower therefore the utilization of fund get delayed which may not be intentional. However, such fund is drawn against specific activities after duly assessed & approved. Moreover all the Head of offices/implementing officers are being asked to keep close vigilance on the execution of the programme as per Government guidelines and also not to retain fund for a long time.

Finance Department directed all DDO's to all unspent amount to civil account vide memo No. F.28(6)-Fin(G)/75(S)/dated, 09/12/2016. Accordingly unspent fund lying with DDO's of the department was deposited to civil account.'

21. *In view of the reply furnished by the Department, the Committee dropped the Sub-Para.*

5. Incorrect reporting of expenditure (3.1.7.5)

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

The Department stated (July 2010) that while funds of ₹ 1.65 crore had been placed to different agencies for execution of civil works in March 2010, the unspent closing balance (₹ 0.74 crore) had been utilised during April-June 2010. The Department also admitted that since GOI do not release subsequent grants without UCs of the previous releases, UCs were furnished in anticipation of future utilisation.'

23. The Department stated in their reply that, 'the cumulated amount of ₹ 1, 65, 25,000 was placed to different implementing agencies and the amount of ₹ 17,00,000 meant as

managerial grant kept in the form of Term Deposit in SBI pending approval from the competent authority. However the entire amount has been utilized on receiving approval of re-appropriation of fund from Government of India on 08.05.2010.

The Department is dependent on CSS fund. Unless fund utilized next release will not be given. For State like Tripura and more particularly ARDD is dependent on many other agencies. Fund is released to these agencies but these agencies have their own priority in taking up works. If the Department has to wait till the works are completed, then the Department/State will never get more than 25 per cent of amount approved and will ultimately be loser. As these agencies are Govt. institutions, there is 100 per cent assurance of proper utilization of fund.'

24. *In regard to the facts as revealed, the Committee would like to know (i) whether the implementing agencies (IAs) had spent ₹ 1.65 crore for intended purposes and the Department had received UCs of ₹ 1.65 crore from the IAs; and (ii) the latest position of utilisation of ₹ 0.17 crore which had been kept in term deposit of SBI.*

25. *The Representative of the Department stated in his evidence that unspent balance of ₹ 0.74 crore had been utilised and Utilisation Certificate also received. ₹ 0.17 crore had been kept under the Government of India scheme i.e. Live stock development agencies.*

26. *The Committee was satisfied with the written replies and the deposition of the Secretary in regard to the matter and does not desire to proceed with the matter.*

6. Abstract Contingent Bills (3.1.7.6)

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

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

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

28. The Department stated in their written reply that, 'out of 32 outstanding AC Bills, as noted in the C & A.G. Report, following AC Bills have been adjusted in the meantime by the concerned Head of offices.'

Year	Name of Head of offices/ D.D.Os.	Total No. of AC bill drawn during the year.	Amount involved.	Total No. of AC bill adjusted.	Total No. of AC bill adjusted	Amount against which adjacent have been adjust
1984-85	Project Officer ICDP-II, Dharmanagar	4 Nos.	₹ 3.35 Lakh	2 Nos.	2 Nos.	₹ 2.95 Lakh
2000-01	Dy. Director of ARD (CLF), Devipur	2 Nos.	₹ 0.88 Lakh			
2007-08	-Do-	3 Nos.	₹ 4.26 Lakh	1 Nos.	1 Nos.	₹ 2.10 Lakh
2007-08	Executive Engineer, Engineering Cell, ARDD	3 Nos	₹ 270.00 Crores			
2008-09	Dy. Director of ARD (HQ) Directorate of ARD.	15 Nos.	₹ 75.70 Lakh.	15 Nos.	15 Nos.	₹ 75.70 Lakh.
2008-09	Assistant Director of ARD (North Zone), Kanchanpur	5 Nos.	₹ 1.50 Lakh.	5 Nos.	5 Nos.	₹ 1.50 Lakh.
Total			32 Nos.	₹ 355.69 Lakh.	23 Nos.	₹ 82.25 Lakh.

Regarding adjustment of rest 9 (nine) A.C. drawals involving ₹ 2,73,44,830 (four from Dy. Director(CLF), Devipur, three from Executive Engineer, ARDD and two from Project

Officer, ICDP-II/ Dy. Director (North) concerned Head of Offices have been asked to finalize the adjustment and submit immediately. Periodic review is also being done at various levels in this regard.'

29. *In view of the above, the Committee opined that the matter is a long pending one. The Committee suggested that the Department should take expeditious steps to investigate the matter and fix the erring officers/ officials especially Executive Engineer, Engineering Cell ARDD. The result of investigation and action taken thereon should be furnished to the Committee within 45 days from the date of examination of this Para by the Committee.*

7. Human Resources Management (3.1.8)

30. It is found from the Audit Paragraph that, against 2,116 sanctioned posts of 43 categories of staff as of March 2010, the Department had 1,498 men-in-position leaving a total vacancy of 618 in various categories of posts. The year-wise vacancy position in respect of the key functional posts for the last five years (2005-10) is shown in Appendix - 3.1.

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

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

31. The Department in its written replies on the Paragraph admitted that the Department has already recruited against few vacant posts of TVS, Grade-IV and amended exiting cadre strength from 206 to 348 in different category.

The Department has filled up 169 nos ARDA, 16 nos. Lab. Technician, 6 nos. Work Asstt., regularized 628 nos. Permanent labourers to the post of LFW (Gr D) & engaged 100 nos Casual Workers against the vacant posts of the Department in order to minimize shortage of manpower.

Besides, 11 nos. various categories of staff have been recruited against the vacant posts under College of Veterinary Science & AH, R .K. Nagar.

32. *In view of the above replies of the Department, the Committee dropped the observation.*

8 . Programme Implementation

Planning (3.1.9 & 3.1.9.1)

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

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

34. The Department in its written replies furnished to the Committee stated that, 'most of the animals/birds of the state are of non -descriptive variety with low productivity. The Department targeted to achieve per capita availability of milk, meat & egg on the basis of present trend in production in the state. Production shortfall in comparison to ICMR recommendations may not be correct. The Dept. is aiming at national availability target.

There was no shortfall in case of meat except in the year 2005-06 and 2006-07. The annual achievement in terms of milk, meat and egg, is shown below.'

Target and achievement for the period 2005 - 06 to 2009 - 10.

Item	Year	Target	Achievement
Milk (in MT)	2005-06	95,000	87,000 (91.57%)
	2006-07	1,10,000	88,683 (80.62%)
	2007-08	91,340	91,312(99.97%)
	2008-09	95,910	95,598(99.67%)
	2009-10	1,02,623	1, 00, 640(98.06%)
Meat (in MT)	2005-06	22,070	12,151(55.05%)
	2006-07	22,840	12,637 (55.32%)
	2007-08	14,153	14,098(99.61%)
	2008-09	16,134	19,226(119.16%)
	2009-10	18,715	21,102(112.75%)
Egg (in crore)	2005-06	12.63	11.00 (87.09%)
	2006-07	18 .06	11.93(66.05%)
	2007-08	13. 36	13.20 (98.80%)
	2008-09	15.36	13.89 (90.43%)
	2009-10	18.12	14.42 (79.58%)

35. *The Committee found that as per audit observations, the Department set their annual targets of production of milk, meat and eggs much lower than the projected annual demand and the Department failed to achieve even the reduced target. The Committee wanted to know from the Department the reasons for the above.*

Contd...P/ 17

36. *The Representative of the Department stated that at present there is no shortfall of meat. But there have been shortfall of eggs and milk since the year 2011-12. He also informed that in cattle sector, the main problem is feed. Feed cost of the animal/birds are high. In layer farm, egg production is also costly.*

37. *From the above replies of the Departmental representative, the Committee dropped the Sub-Para.*

9. Livestock Breeding and Development Programme (3.1.9.2)

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

39. *The Committee found that it was Introductory Paragraph.'*

10. National project for Cattle and Buffalo Breeding (3.1.9.3)

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

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

For Phase-II (2007-12), GoI released ₹ 4.68 crore in three installments (₹ 2.11 crore in March 2008, ₹ 0.21 crore in May 2008 and ₹ 2.36 in June 2008). The Department stated that ₹ 2.12 crore was utilised by end of 2009-10. The other amount of ₹ 2.56 crore (June 2008) was reported to have been fully utilised by March 2010, but only ₹ 0.74 crore was spent on the scheme in April - June 2010, ₹ 0.17 crore kept in Term Deposit and ₹ 1.65 crore was transferred to different implementing agencies only in March 2010 to implement (i) establishment of Bull Mother Farm for identification of quality bulls from superior pedigree mothers (₹ 100 lakh); (ii) field performance recording (₹ 40 lakh); (iii) strengthening of frozen semen bank (₹ 16.55 lakh); and (iv) strengthening of Training Centres (₹ 8.70 lakh). Thus, the benefits envisaged from the project remained unfulfilled till June 2010 due to non-implementation of the vital components of the project.

41. The Department in its written reply on the paragraph furnished to the Committee stated that there was no decision taken by the Govt. regarding formation of SIA. Hence, implementation of the programme was done without constituting SIA. However, subsequently Dept. formed Tripura Livestock Development Agency (TLDA) in the year 2009.

The entire amount has been utilized as on June, 2010 after receiving approval of the re-appropriation of fund from Govt. of India on 08-05-2010. In this connection, the reply against audit para no. 7.5 may also kindly be seen.'

42. The Committee wanted to know the following queries.

i) What is the latest position of (liquid nitrogen) LN₂ plant procured at a cost of ₹ 56.58 lakh from a USA based farm in November;

ii) What steps taken by the Department to recruit trained manpower for arranging round in clock production; and

iii) Whether the Department have prescribed the norms for evaporation loss of LN₂ which is taken place during various stages in refilling, distribution and examination of straws.

43. *The Representative of the Department stated that Utilisation Certificate is already submitted to the Government of India. He also stated that there is no problem for round the clock manpower.*

44. *From the above position of the Department, the Committee dropped the Para.*

Production of Liquid Nitrogen (LN2)

45. It is found from the Audit Paragraph that, 'to meet the requirement of liquid nitrogen (LN 2) in the Semen Banks/AI Centres etc. for preservation of frozen semen straws, the Department procured (November 1998) one LN2 Plant from M/s Pacific Consolidated Industries, USA through their Indian agent M/s Chemito Instruments Pvt. Ltd. Kolkata against advance payment of ₹ 56.58 lakh made between November 1997 and November 1998. The Plant was installed (31 May 1999) by the seller at the R.K.. Nagar Farm Complex and put on trial run on 1 June 1999, but the plant ceased to operate after only one day of running. Repeated attempts of the seller failed to put the plant in order, which finally broke down on 1 December 1999 due to defects in the turbo-expander of the cold box. The seller after inspection (7 December 1999) demanded cost for the replacement in spite of warranty being valid for 12 months. The Department did not take any further action on the matter and the plant remained inoperative since December 1999. Thus, procurement of the plant allowing full payment on dispatch without securing adequate safeguard for ensuring satisfactory commissioning of the plant on site rendered the entire expenditure of ₹ 56.58 lakh wasteful.

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

Contd...P/ 20

Table No. 3.1.4

(Quantity in litres)

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

Source:- Departmental records. Figures in parenthesis indicate percentage.

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

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

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

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

46. The Department in its written reply made available to the Committee stated that, 'the reasons of less production of LN2 than the production capacity of the plants were frequent power failure, low voltage, high temperature during summer & high humidity (67 -90 *per cent*) for 7-8 months. In addition, plants remained non functional for 2 to 3 months for annual maintenance. Besides, for lack of required trained manpower, Department could not arrange round the clock LN2 production.

Contd...P/ 22

However, Department has already approached NEPCO/ State Electricity Board for ensuring uninterrupted power supply with adequate voltage to the plants so that the plant capacity may be better exploited.

Different technical points acting as barrier in the production of LN 2 which differ in different environment have not been taken into consideration in the audit observation. Factors effecting optimal production of LN2 are as follows;

1. Period of power cut/load shedding.
2. Frequent and intermittent power drop as well as low voltage generated by power grid at the plant area.
- 3 Atmospheric humidity and temperature.
4. Period of annual maintenance.
5. Mechanical and electrical fault and repairing period.
6. Depreciation of plant machineries.
- 7 Default/technical fault in the cryo-reservoir.
- 8 Running of plant singly in certain period of time in a year.

All these factors causes unseen barrier in production of LN2 as well as evaporation loss.'

47. *The Committee wanted specific reply as the Department did not furnish the present status of first machine. This reply should be furnished to the Committee within 15 (fifteen) days.*

Artificial Insemination Programme

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

Table No. 3.1.5

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

Source: Departmental records

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

Contd...P/ 24

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

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

49. The Department in its written reply on the paragraph furnished to the committee stated that, 'the tribal population in general are not accustomed to rear cows for milking, instead prefer natural service than A.I. Owing to acute shortage of Para vets, the Department is not in a position to post required staff to all the field institutions.

Besides, the plan of the Department to provide one Doorstep A.I. worker in every Panchayat /ADC village was not successful as most of them left work after training. To encourage the Doorstep A.I. workers, provision of incentive ₹ 5.00 per insemination and ₹ 100.00 per calf born has been made.

The AI target for the year 2010-11 has been increased (20 per cent) from ₹ 1.05 lakh (2009-10) ₹ 1.26 lakh. This will be further reviewed bases on progress achieved.

With the introduction of quality frozen semen, the conception rate is in the range of 35 to 37 per cent which is comparable with the National figure (35 per cent).'

50. *The Committee dropped the Point.*

Impact of AI on the growth of cross-breed cattle

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

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

Contd...P/ 25

Table No. 3.1.6

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

Source: Departmental records.

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

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

52. The Department in its written reply on the Audit Paragraph made available to the Committee in June, 2019 stated:-

' The increase in number of cross bred cattle (16,239 nos) between two censuses, i.e. 2003 and 2007, as indicated in audit Para is correct. But the increase of 50,755 nos. cross bred population on account of AI during 2005 to 2007 is not correct. Actually this increase of cattle population includes both deshi & cross bred cattle. The table given below indicates the no. of calves survived.

2003 - 04	25220	15132	4539	1815	2724
2004 - 05	27119	16271	4881	1952	2929
2005 - 06	29161	17496	5248	2099	3149
2006 - 07	31356	18813	5643	2257	3386
2007 - 08	36254	21752	6525	2610	3915
	1,49,110	89,464	26,836	10,733	16,103

It may be noted that the male calves are not looked after properly as these cannot be used for ploughing. Mostly the male calves die. There are also other factors such as cross border smuggling.’

53. *The Committee dropped the point.*

11. Heifer Rearing Scheme (3.1.9.4)

54. According to the Audit Paragraph, ‘ a scheme “Rearing of Cross Breed Calves on Higher Plane of Nutrition” was introduced by the State Government in 2007-08 with a view to augment milk production and to enhance survivability of cross breed high yielding female calves/heifers by providing balanced concentrate cattle ration called Calf Growth Meal (CGM) at subsidised rate. Cost of ration with service charges was to be borne on a 50:50 cost sharing basis between the ARDD and the beneficiaries. Accordingly, an MOU was executed (February 2007) between the Department and the Tripura Co-operative Milk Producers Union Limited (TCMPUL), Agartala for supply of CGM. The Veterinary Assistant Surgeon of the

Hospitals/dispensaries/AI centres was to arrange receipt and delivery of the ration to the beneficiaries on 50 *per cent* payment basis. A total of 3603.246 MT calf ration costing ₹ 6.17 crore was distributed by the TCMFUL during the last three years (2007-10).

Scrutiny of records revealed the following:

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

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

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

Contd...P/28

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

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

Table No. 3.1.7

Year	Quantity supplied (in kg)	Cost per kg (in ₹)	Beneficiaries share per kg (in ₹)			Amount involved (in ₹)
			Due (50 per cent of cost)	Released	Short realisation	
2007 - 08	4,77,105	14.52	7.26	5.91	1.35	6,44,092
2008 - 09	12,69,611	16.53	8.27	5.91	2.36	29,96,282
2009 - 10 (04/09 to 08/09)	680010	16.53	8.27	5.91	2.36	16,04,824
(09/09 to 12/09)	641895	19.00	9.50	5.91	3.59	23,04,403
(01/10 to 03/10)	582360	19.00	9.50	6.80	2.70	15,72,372
Total excess expenditure incurred by the Department						91,21,973

Source: Departmental records.

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

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

55. The Department furnished their written reply on 19th June, 2019 as under:

' i) The target of MRS beneficiary for the year 2007-08 was 2000 nos (@ 100 beneficiaries per block) for implementation in 20 RD blocks only and 1900 calves were inducted under the scheme.

Next year (2008-09). the scheme was extended to 40 RD blocks with the target of 150 beneficiaries per block with cumulative target of 6000.

ii) However, due to poor availability of CB female calves, the scheme could not be introduced in 9 RD blocks which are tribal dominated. Tribal cattle owners are reluctant to avail benefit of the said scheme as they demand more subsidy.

The list of CGM beneficiaries related to MPCSSs is verified initially by the Society Secretary & President and thereafter by the Veterinary Doctors of TCMPUL. The Department has no reason to mistrust them. However, the list of beneficiaries will be randomly checked.

iii) The state level feed analysis laboratory was not fully equipped and trained persons were not available for carrying out testing regularly. However, the Dept has taken initiative for training of persons on feed analysis activities.

Guidelines for regular testing of feed samples have been circulated vide Memo.No.F.5 (557)/ARDD/ Plan/06(G) dt. 15-07-2010 (Copy enclosed at Annexure-IV) and the Department has started following procedure of collecting samples randomly every month. And in case, supplied CGM is found sub standard, Department will deduct amount on pro-rata basis.

iv) The Department had initially planned to supply CGM to farmers on 50:50 cost sharing basis. But before launching the scheme, it was decided that Govt. share would be 50 per cent of feed cost & transportation & service charge and beneficiary share would be only 50 per cent of feed cost to reduce burden on the farmers as well as to make the scheme attractive. Accordingly, though rate of CGM increased, the share of beneficiary was kept limited 50 per cent of the increased feed cost.

v) Under the scheme, the owners were suggested to cover their calves under insurance and it was not mandatory under the scheme. Since most of the beneficiaries under the scheme are of BPL category, they are not interested to cover their calves under insurance scheme paying the premium amount.'

56. *Being satisfied with the replies of the Department the Committee dropped the Para.*

12. Special Project under Swarnjayanti Gram Swarozgar Yojana (SGSY)

(3.1.9.5)

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

The Project envisaged training to the beneficiaries and project staff, extensive awareness campaign in project villages, technical workshops, study tour of farmers outside the State to visit modern farms in various Central/ State sector, creation of infrastructure like market sheds, transportation facilities for inputs/feed and providing consultancy services by engaging experts from veterinary sciences. Out of 127 piggery SHGs, 51 SHGs were imparted the required 18 days training in 2003-04 while another 100 SHGs (piggery and goatery) were trained during 2003-07

for duration of only 5-7 days. 13 SHGs and the project staff did not receive the envisaged training. Neither consultancy services were arranged nor any awareness campaign, technical workshop and study tour conducted to equip the SHGs in sustainable production and marketing of animal inputs.

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

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

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

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

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

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

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

58. The Department stated that due to cost of increase of piglets, Department reduced the number of mother stock from 35 nos to 28 per SHG. In case of Goatery, SHG members were of the opinion to have less than stipulated numbers of goats. Besides, 160 nos / SHG were not available in the market at a time and their procurement in phase manner also took considerable period. As a result, the production of piglets / goat kids was not as targeted and revenue generation was also at lower side.'

The SHG members opined that they were not interested to continue the scheme with large number of breeding stock since feed is not available locally and high transportation cost if brought from Agartala.

The reason for non utilization of scheme amount and keeping in bank account was as Department did not receive balance amount from R.D. Department.'

59. *The Committee wanted to know the latest position of recovery / adjustment of ₹ 9.79 lakh (₹ 6.56 lakh + ₹ 3.23 lakh) paid to the SHGs.*

60. *In his evidence the representative of the Department assured the Committee that the latest position in this matter would be sent to the Committee within one month. The Committee decided to take a decision thereafter about the matter. But reply has not been received from the department till preparation of this report.*

13. Block Level Brooder House (3.1.9.6)

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

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

Though the target date for setting up of 40 BHs was September 2005, funds were released by the Department only in July 2005(30 BHs) and June 2006 (10BHs). Against the target of 40 BHs, 26 BHs were established by end of 2007 after a lapse of 18 months and 10 BHs were completed only at the end of 2008, three BHs in 2008-10. and one BH at Bishalgarh was not set up till June 2010. Out of 39 BHs established, 16 BHs were not found operational during 2009-10 mainly due to poor maintenance of BHs and the occasional outbreak of diseases, etc. The Department also could not furnish information on any awareness campaign and training being arranged and actually imparted to the selected SHGs on running of brooding centres and the beneficiary farmers for household level poultry/duck farming as required under the scheme.

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

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

62. The Department in its written note on the Paragraph stated inter alia as under:-

“The BLBHs were initially started in temporary Kutchha houses and after 1-2 years all the

brooder houses became unsuitable for rearing of birds. Besides, outbreak of Bird Flu in the State led to delay in procurement of parent stock in departmental farms from where chicks / ducklings were to be supplied to BLBHs.

However, all the BLBHs have been repaired and parent stock has been procured. Now supply of DOC/DOD to BLBHs has increased. Besides, additional 40 BLBHs are being constructed under RKVY.”

The present status of BLBHs are as follows :

1. Existing BLBH - 87 nos.
2. Functioning BLBH - 57 nos.
3. Non-functioning BLBH 30 nos.(due to various reasons like electrical repairing, discontinue of water supply, Generator problem, non-formation of new SHGs etc.).
4. Under construction - 1 no. BLBH.
5. Construction competed & just handed over- 11 nos.
6. Construction completed not handed over - 5 nos.

Total BLBH – 104 nos.

However, all the BLBHs have been repaired and parent stock has been procured. Now supply of DOC/DOD to BLBHs has increased. Besides, additional 40 BLBHs are being constructed under RKVY.’

63. *In view of the Department’s reply and views of the Finance Department, the Committee dropped the Para.*

14. Animal Health care and Veterinary Services (3.1.9.7)

64. It is found from the Audit Paragraph that, ‘optimal productivity of livestock and birds depend on the state of health and clinical care. The State Government recognises the importance of protection of animal resources by preventive methods of immunization and providing regular medical care through veterinary hospitals and dispensaries. The

Contd...P/36

Perspective Plan includes plan for strengthening animal health care system in the State. Some of the activities have been examined in audit and observations are given in succeeding paragraphs:

Assistance to State for Control of Animal Diseases (ASCAD)

To achieve the objective of preventive health care of animals and birds, the Government of India (GOI) launched a scheme "Assistance to State for Control of Animal Diseases (ASCAD)" on 75:25 sharing basis with the State Government. The scheme included programme for immunization, strengthening of disease diagnostic laboratories, training of veterinarians holding of workshops/seminars and awareness-cum-health camps at Block/Panchayat level etc. Out of total allocation of ₹ 9.15 crore (GOI: ₹ 6.94 crore and State: ₹ 2.21 crore.) during 2005-10 for implementation of ASCAD, ₹ 9.03 crore was spent on the scheme till March, 2010.

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

Table No. 3.1.8

(Number in lakh)

Sl.No.	Name of Vaccine	2006-07			2007 - 08			2008 -09			2009 -10		
		T	A	A (%)	T	A	A (%)	T	A	A (%)	T	A	A (%)
1	FMD	4.40	1.50	34	7.00	3.69	53	7.00	4.50	64	6.74	5.42	80
2	BQ	4.00	1.51	38	6.00	3.46	58	6.00	2.83	47	5.20	3.58	69
3	HS	5.00	3.16	63	7.00	3.00	43	7.00	3.44	49	6.24	4.54	73
4	Anthrax	0.50	0.28	56	2.61	0.20	33	0.61	0.30	49	0.66	0.49	74
5	SF	1.50	0.24	16	2.10	0.26	12	2.10	0.35	17	1.74	0.30	17
6	ND(FI)	5.00	3.19	64	10.00	5.65	56	10.05	20.65	206	11.20	15.00	134
7	ND(R2B)	5.00	2.40	48	10.00	5.06	51	10.00	5.93	59	11.20	6.82	61
8	Duck Cholera	1.00	0.15	15	1.21	0.97	80	7.00	0.58	8	1.83	0.50	27
9	Duck plague	2.00	0.80	40	2.42	0.50	21	2.42	1.55	64	2.32	0.15	
10	IBD	2.00	0.54	27	2.42	0.78	32	2.42	1.22	50	4.55	0.10	2

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

Contd...P/ 37

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

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

Table no. 3.1.9

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

Contd...P/ 38

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

The Department in its written note on the Paragraph stated that, 'the Department has no vaccine production unit of its own. Therefore it depends on outside sources for procurement of different vaccines. It is also a fact that many a time required quantam of vaccines are not available in time. Due to limited manpower, it is not also possible for the Department to go for 100 *per cent* vaccination coverage. However, the achievement of vaccination is increasing every year. And Department has set target of ₹ 57.90 lakh vaccinations for the year 2010-11. However, department is constantly monitoring the situation and trying to increase no. of livestock & bird under vaccine coverage.'

Veterinary Services

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

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

The Department in their written replies stated that, ' due to lack of required para technical & technical staff, targeted institutions could not be opened. There is shortfall of 364 nos. Para-technical staff as on 31/03/2019. As regard non arrangement of different diagnostic tools, it is stated that the budgetary provision of the Department was inadequate to procure the same. However, the Department has now managed to introduce diagnostic facilities like X-ray, USG unit in the State Vety. Hospital, Abhoynagar and employed trained technician to carry out x-ray and ultrasonography of diseased animals wherever required. Also, three nos. Mobile Ambulatory Van are operational as Mobile Veterinary unit (MVU) in West, North district and Khumulwng under TTAADC to provide veterinary health care at the field level. In addition to this one Mobile Ambulatory Van from College of Veterinary science, R.K. Nagar is also carry out treatment, vaccination and health camp regularly at different parts of the State.'

Shortage of Manpower at Veterinary Hospitals/ Dispensaries

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

It is seen from the reply of the Department that, ' Department has taken necessary step to fill up the vacant posts and also amended cadre strength Tripura Veterinary cadre service (TVS) to overcome the shortage of manpower in the field level institutions. Around 90 Asstt. Surgeons (now) renamed as Veterinary Officer were recruited during the period from 2010 to 2016. Since there was no recruitment against the vacant posts of Animal Resource Development Assistant (ARDA)s after the year. 2012 shortage of (ARDA)s in Vety. Hospitals/Dispensaries could not be solved till date.'

65. *From the above observation and replies by the Department, the Committee dropped the Para.*

15. Livestock Farms (3.1.10)

66. The Audit Paragraph has revealed that, the declared objective of the Department is to march towards self sufficiency in animal origin food and to create avenues for self employment. In order to move towards this objective, the Department established 12 livestock farms all over the State for demonstration-cum-extension of livestock activities. Records of some of the livestock farming activities in four Government farms in the selected districts were test checked in audit and observations are given below:

67. The Department stated in their written reply that, ' in addition to demonstration cum extension of livestock activity these farms also supplies improved germ plasm at subsidized rate to the beneficiaries including small marginal for increasing production of animal origin food i.e. milk, meat and egg etc.'

68. *The Committee felt that this is a introductory paragraph.*

16. Cattle Breeding Activity (3.1.10.1)

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

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

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

70. Department in his written reply stated that, 'cattle sheds were renovated and the Department has initiated action to prevent high calf mortality.'

Being a Demonstration-cum-Teaching Farm, milk production is considered as an additional output. The average milk production per cow is 6.5 liters is not far below the standard level. However, the milk so produced is sold to the TCMPU Ltd. Hence the production of milk, may not be viewed as shortfall as the objective of the farm is Demonstration and Teaching initiate action to prevent calf mortality.'

Milk Production

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

Table No. 3.1.10

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

Source: Departmental records

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

Contd...P/ 42

The Department in their written reply stated that, 'being a Demonstration-cum-Teaching Farm, milk production is considered as an additional output. The average milk production per cow is 6.5 liters is not far below than the standard level. However, the milk so produced is sold to the TCMPU Ltd. Hence the production of milk, may not be viewed as shortfall as the objective of the farm is Demonstration and Teaching.'

71. From the above replies furnished by the Department, the Committee dropped the Para.

17. Goat Breeding Activity (3.1.10.2)

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

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

Table No. 3.1.11

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

Source: Departmental records

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

Contd...P/ 43

Mortality

A total number of 596 goats died in the farm during the five years with year-wise mortality ranging between 19 per cent and 52 per cent. Assessment in respect of the reasons for such high mortality had not been undertaken for taking remedial action. The Government stated (September 2010) that due to incidence of newly emerged diseases (PPR), a good number of mother stock died resulting in less production of kids and also non replacement of parent stock resulted in stunted growth of kids born. The fact, however, remains that the mortality of goats was significantly high considering the available infrastructure, balanced and scientific feed and health care facilities in the farm and the Department failed to address the persistent shortfall in kids born during the last five years.’

73. In its written note the Department stated as under:-

“As per the Action Plan Drawn, Department has taken many steps to improved management like regular monitoring of deworming , vaccination and supplementation of nutritive feed. As a result, the performance of goat farm improved. In the subsequent years more numbers of goat were produced and distributed to the field. The following numbers of goat were distributed in subsequent years.”

Year	Nos. of Goat
2010-11	55
2011-12	135
2012-13	41
2013-14	137
2014-15	101
2015-16	48
2016-17	114
2017-18	87
2018-19	131

74. *The Committee would not like to proceed further with this Audit Para and hence the Para is dropped.*

18. Poultry Activity (3.1.10.3)

75. It is found from the Audit Paragraph that, ‘in the selected two districts, poultry activity in State Poultry Farm, Gandhigram (West Tripura District) and District Poultry Farm, Udaipur (South Tripura District) out of three poultry farms in the State was test checked. The main objective of

Contd...P/ 44

these farms was to maintain pure bred of parent stock of Low Input Technology (LIT) variety of birds and to ensure supply of chicks through hatching for distribution to the farmers for backyard farming.

Shortfall in production of eggs

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

The Government stated (September 2010) that the egg production in DPF, Udaipur was affected during 2007-09 on account of Salmonellosis. The fact, however, remains that even during the previous two years (2005-07) the average egg production was only 146 which is less than both the norms as well as the average production in the Gandhigram farm. There is, therefore, a need to investigate the reasons and take remedial action.

Shortfall in production of chicks

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

The Government stated (September 2010) that the quantum of production of chicks in a given period of time is correlated with actual demand in the field and that due to nonfunctioning of most of the Block Level Brooder Houses there was no demand of chicks which resulted in limited

chick production. The reply indicates the deficiency of the Department to popularise the scheme through awareness programme and therefore, there is a need to take effective steps in this area.'

76. The Department in its written reply as under:-

“During 2007-08 & 2008-09, District Poultry farm Udaipur was affected by Salmonellosis and due this the farm was closed w.e.f 31.12.2007 to 27.07.2009, although the disease started in the farm at least 3 months before its closure. As a result, during 2007-08 the farm got full production only for four months and some eggs in subsequent 3 months. After occurrence of Salmonellosis, restocking of parent stock started from 28.8.09 and laying started from 28.12.2009. But in the audit observation production of eggs was considered for 12 months.

The methodology adopted for evaluating the comparative figure of chicks produced against the total numbers of egg produced in the Farm during the period as addressed is not appropriate owing to the following reasons.

- 1) During the first 45 days of laying , the eggs remain unfertile due to non introduction of cock in the flock and hence not considered for hatching.
- 2) Even after 15 to 20 days of cocks introduction, the eggs remain unfertile and under sized and not used for hatching purpose.
- 3) The eggs are customarily categorized into different grade such as A Grade (weighing 50 gm and above), B grade (below 50 gm), C under sized and also cracked egg (2 per cent). Out of these, only 'A' grade eggs are suitable for hatching. Thus, the total eggs as accounted practically for hatching during the year 2006-07 to 2009-10 is in variance with the observation note.
- 4) The other reason of less chick production was due to the fact that there were 3 times Bird Flu outbreak in Tripura in the year 2008-09. As a result there was no demand of chicks from the field and accordingly the Department had to stop Chick production by Government order for 4 – 5 months and for this reason the eggs produced in the farm at that time were sold for table purpose.

Contd...P/ 46

Moreover, as per the prevailing norms, the State Poultry farm, Gandhigram is assigned primarily to cater the demands of Chicks as per the requisition received from the block level Brooder houses of West & Dhalai District. But during 2008-09 & 2009-10 many of the BLBHs were non functional and no requisition were received from their end. In fact, the quantum of chicks production in a given period of time is correlated with the demand of chicks in the field.”

77. *In view of the reply furnished by the Department, the Committee dropped the Para.*

19. Duck Breeding Activity (3.1.10.4)

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

Shortfall in production of eggs

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

Shortfall in production of duckling

In both the farms it was noticed that against the departmental norms of 80 *per cent* of the total eggs to be set for hatching, 6.60 lakh eggs (24 *per cent*) out of the total production of 27.31 lakh were actually set for hatching. Based on the norms of hatchability (80 *per cent* of eggs set for hatching), the farms should have produced 5.28 lakh ducklings, but the actual production was only 4.22 lakh (64 *per cent*) resulting in shortfall of 1.06 lakh ducklings involving a revenue loss of ₹ 8.51 lakh (@ ₹ 8.00/duckling) (Appendix - 3.7).

Contd...P/ 47

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

79. The Department in its written note on the Paragraph stated that, 'eggs are set for hatching on the basis of the requisition received from the field and for replacing the farm stock.

Under the geophysical condition of the State hatchability in terms of percentage does not exceed 60 per cent in Tripura.

Under climatic condition of Tripura the production of eggs are in average of 150 numbers per bird per year. To obtain better laying performance regular recurrent replacement of parent stock is necessary and accordingly the Department is pursuing the matter with Central Duck Breeding Farm, Hessarghata, Bangalore.'

80. *The Committee dropped the Para.*

20. Quail Breeding Activity (3.1.10.5)

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

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

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

result, the farming activity had to be put on hold during March 2006 to June 2007, February 2008 to September 2008 and from November 2008 to March 2010.

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

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

82. The Department in its written note on the Paragraph inter alia stated as under:-

“To keep parity with the advancement of science, the Department has initiated this quail farming concept in the year 2000-01 and found that its initial response was much encouraging as this sort of farming envisage low investment. Accordingly, the Department set up the quail breeding unit at S.P.F. Gandhigram and subsequently sought financial assistance for strengthening this unit further so as to popularize the venture in the state.”

Regarding procurement of feed ingredients for poultry out of fund meant for quail breeding, it may be noted here that as there was no fund for quail feed & medicine, the requisite fund for the aforesaid purposes was utilised from Poultry unit so as to save the existing quail stock and subsequently when fund was received for quail breeding the said fund was utilised for procurement of poultry ration.

However, after 2003-04, consumer preference for quail meat sharply declined and therefore the Department had to decrease the annual target under compulsion. In September 2007, the Department finally decided to stop production of the quail bird and use the infrastructure for the production of egg. A new concept- Establishment of Block Level Brooder House in different blocks of the state for augmentation of egg production through rearing of low input technology (LIT) was started by the department and the infrastructure for Quail farm including generator are being utilized for rearing of parent line LIT bird kuroiler satisfactorily. So, the entire expenditure may not be viewed and considered to be wasteful.'

83. *The Committee dropped the Para.*

21. Feed Mixing Plants (3.1.10.6)

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

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

The Government stated (September 2010) that due to manpower shortage the departmental plants are utilised only for preparation of feed required in Government Livestock farms and the plant in Udaipur was idle as there was no feed requirement and that the outsourcing of feed supply for IHRS was preferred to avoid the hurdles in arranging transportation.

However, it was observed in audit that the Feed Mixing Plants procured for production of feed were more than their requirement and capacity to handle resulting in gross under utilisation and idling of assets.'

85. Department in his reply dated 19th June, 2019 stated that, 'Departmental Feed Mixing Plants are utilized primarily for preparation of balance feed as per requirement of feed for farm animals & birds only and to supply feed required for implementation of beneficiary oriented scheme like supply of calf growth meal (CGM) etc.

As regard procurement of feed from TCMPUL, it is stated that as with the existing manpower it is not possible to prepare the required quantum of CGM for HRS scheme therefore Government decided to supply the same through TCMPUL for regular and supply of CGM and other feed to the beneficiaries.

Feed Mixing Plant of the District Poultry Farm, Udaipur was installed with a view to prepare quality poultry feed for the better maintenance of the parent stock for production good quality eggs for higher hatchability to produce more chicks. But, owing to occurrence of the disease Salmonellosis, the District Poultry Farm, Udaipur was closed from 31.12.2007 to 27.7.2009 so there was no scope to utilise the plant. Besides, feed suppliers were not interested to supply feed ingredients to the farm considering low requirement of feed ingredients due to small stock of birds of the farm as it was not economical to produce feed at DPF, Udaipur by recruiting extra manpower.

In fact, balanced feed is prepared in the farm considering the requirement for the available Poultry stock and their feeding schedule time to time. Regarding excess procurement of feed ingredients from 2005-06 to March 2010 than the actual requirement, it may be noted here that it takes 3-4 months to finalize the rate of feed ingredients in every year. As such, to avoid feed scarcity in the farm it is necessary and wise to keep a build up stock of animal feed ingredients in

hand . So the excess stock of feed ingredients procured during the period mentioned above may not be viewed as excess.

However, during the last three year period from 2016-17 to 2018-19 the ratio of procurement of feed ingredients and utilisation of Feed Mixing Plant, R.K. Nagar is 100:90 making idling of asset to minimum.'

86. *Being satisfied with the replies of the Department, the Committee dropped the Para.*

22. High Maintenance Cost of Government Farms (3.1.10.7)

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

No norms were fixed for deployment of staff in the Government Livestock Farms. The deployment of staff and permanent labour in these farms remained unchanged over the years irrespective of their requirement for actual activities and expected performance. It was noticed that out of the total 915 staff deployed, 77 per cent are permanent labourers engaged in the farms round the year. The Department had not carried out any review or assessment of actual requirement of staff in each farm for efficient utilisation of the available manpower resources. Thus, engaging a large number of permanent labourers without any fixed norms involving huge staff cost in comparison to the revenue earnings would not only compromise the efficiency of these

farms but also make the activities economically unsustainable in the long run. No performance parameter for these farms was also prescribed by the Department to assess their activities. Besides, as per information furnished by the Department, audit observed that no demonstration / teaching programme was conducted by the farm during the last five years. The farms also do not have any designated staff to carry out such services.

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

88. The Department in its written replies stated that, 'with a view to encourage farmers for rearing improved variety of livestocks with high production potential for increasing production of milk, meat and egg as well as subsidiary income generation for small and marginal farmers, State Government established livestock farms under Animal Resources Development Department to rear exotic variety livestock and ensure supply of improved germ -plasm at subsidized rate to the farmers of the State.

To maintain properly the parent stocks of high yielding variety exotic livestock, round the clock vigil and care is most essential for which staff and workers are required to be engaged.

Permanent labours were engaged in the farms to carry out day to day routine works of the farms -cleaning, feeding, milking, assisting in hatchery operation, fodder cultivation including guard duty, office duty etc. as per Government policy.'

89. *The Committee dropped the Para.*

23. Internal Control, Monitoring and Evaluation (3.1.11)

90. It is seen from the Audit Paragraph that, 'internal control is an integral process designed to provide reasonable assurance that the accountability obligations were fulfilled, the rules and regulations were complied with and the policies and programmes of the Department were implemented in an orderly, economical, efficient and effective manner.

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

91. The Department in its written note furnished to the Committee stated that, 'Appropriation Register against allocation of each fund is being maintained by all the Head of Offices/DDO under the Department, which may serve the purposes of expenditure control register. However, all the concerned Head of Offices have been instructed accordingly for maintaining the Expenditure Control Register separately.'

92. *From the above position, the Committee dropped the Para.*

24. Conclusion (3.1.12)

93. The Audit paragraph has brought out that, 'the goal of achieving self-sufficiency in production of milk, meat and eggs by 2011-12 would remain largely unachieved considering the huge shortfall in production against the per capita availability at national level or the projected State demand over the last five years. The livestock breeding and developmental programme

taken up by the Department during the review period did not fulfill their desired objectives. The Department could not successfully implement SGSY and BLBH schemes due to lack of effective project management and inadequate follow-up action for remedial measures after investment of huge funds. The health care and veterinary services over the last five years have not been sufficiency, strengthened and upgraded as envisaged in the Perspective Plan. The Government Livestock Farms were operated with high staff cost and no performance indicator have been prescribed for the farms. No assessment of actual requirement of staff based on suitable norms in Government livestock farms was carried out for efficient and productive utilisation of manpower resources and no demonstration/teaching programme were conducted for the farmers during the last five years.'

94. It is seen from the replies of the department that, 'due to various interventions initiated by the Department during perspective plan period there has been a significant increase in the production of milk, meal 7 egg in the state.

Achievement in the production of Milk, Meat & egg at the end of perspective plan is given below:

Year	Name	Target	Achievement
2002-03	Milk (000MT)	81,000	79.000
2014-15 Last year of perspective plan		1,41.373	1,41.230
2002-03	Meat (000MT)	73.94	75.00
2014-15 Last year of perspective plan		35,158	34.250
2002-03	Egg (Crore)	11.99	9.95
2014-15 Last year of perspective plan		20.45	19.79

Training programme are conducted in Departmental farms for the beneficiaries of Departmental and extra Departmental livestock related schemes.'

95. *The Committee felt that issues had already discussed in the previous Paragraphs/sub-paragraphs.*

25. Recommendations (3.1.13)

96. The Department should strengthen project management and follow-up action mechanism for effective implementation of the schemes / projects.

Mid-term evaluation and impact assessment of schemes / projects implemented should be carried out to take remedial action for better achievement of the desired objectives.

Performance parameters should be prescribed to ensure efficiency in operation of Government livestock farms considering high operating costs.

A review should be carried out to strengthen the animal health care system and veterinary services in hospitals and dispensaries across the State.

97. *The Department in his reply stated that the Department will take appropriate necessary steps to implement the recommendations.*

Sd/-

Shri Bhanulal Saha
Chairman

Public Accounts Committee
Tripura Legislative Assembly

Faint, illegible text, possibly bleed-through from the reverse side of the page.

11.5

Faint text, possibly a signature or stamp.