



कार्यालय, महालेखाकार (लेखापरीक्षा), बिहार,
सामाजिक प्रक्षेत्र -I, स्थानीय लेखापरीक्षा शाखा,
वीरचन्द पटेल मार्ग, पटना - 800001

सं०.एल०ए०/एस०एस०-1/श०स्था०नि०/

दिनांक-

सेवा में,

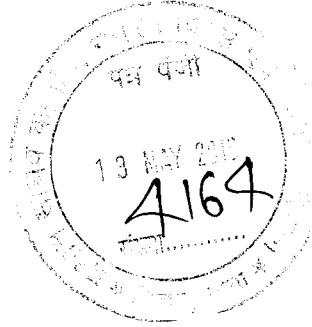
कार्यपालक पदाधिकारी
नगर पंचायत, राजगीर
जिला- नालन्दा

महाशय,

नगर पंचायत, राजगीर के वर्ष 2012-13 से 2014-15 के लेखापरीक्षा प्रतिवेदन सं० 1239/15-16 आपके सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित है। अनुरोध है कि इस लेखापरीक्षा प्रतिवेदन की कंडिकाओं का अनुपालन, लेखापरीक्षा प्रतिवेदन प्राप्ति के 3 माह के अन्दर पूर्ववर्ती लेखापरीक्षा प्रतिवेदनों की लम्बित कंडिकाओं के अनुपालन के साथ अभिप्रमाणित साक्ष्य सहित नगर पंचायत बोर्ड से अनुमोदित कराकर जिला स्तरीय समिति के समीक्षोपरान्त प्रेषित किया/करवाया जाय जिससे लेखापरीक्षा के उद्देश्यों की पूर्ति हो सके।

यह निरीक्षण प्रतिवेदन लेखापरीक्षित इकाई द्वारा समर्पित एवं उपलब्ध करायी गयी सूचनाओं/विवरणों के आधार पर तैयार किया गया है। महालेखाकार (लेखापरीक्षा), बिहार पटना का कार्यालय लेखा परीक्षित इकाई द्वारा किसी भी गलत सूचना देने अथवा सही तथ्य छिपाने की जवाबदेही का दावा नहीं करता है।

संलग्नक: यथोपरि



भवदीय

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वरीय लेखापरीक्षा अधिकारी
श०स्था०नि०/सामाजिक प्रक्षेत्र -1
स्थानीय लेखापरीक्षा शाखा, पटना

सं०-एल०ए०/एस.एस.-1/श०स्था०नि०/14550/६२

दिनांक- 28.4.16

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित:-

1. सचिव, नगर विकास एवं आवास विभाग, बिहार सरकार, पटना
2. जिलाधिकारी, नालन्दा

वरीय लेखापरीक्षा अधिकारी
श०स्था०नि०/सामाजिक प्रक्षेत्र -1
स्थानीय लेखापरीक्षा शाखा, पटना

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16/5/16

Nagar Panchayat Rajgir
A.R. No.-1239/15-16
(Period-2012-13 to 2014-15)

Part-I

1. INTRODUCTION

The accounts of Nagar Panchayat Rajgir for the year 2012-13 to 2014-15 were test audited by an audit party of O/o the Accountant General (Audit), SS- I cum Local Audit Wing, Bihar Patna during the period from 30.07.2015 to 10.08.2015.

2. ADMINISTRATION

Sl.No.	Name of Chairman	Period
1.	Dr. Devyani Arya	01.04.2012 to 08.06.2012
2.	Smt. Shakuntala Devi	09.06.2012 to 31.03.2015

Sl.No.	Name of Vice-Chairman	Period
1.	Sri Anil Kumar	01.04.12 to 08.06.12
2.	Sri Shyamdeo Rajvanshi	09.06.12 to 31.03.15

Sl.No.	Name of Executive officer	Period
1.	Sri Santosh kumar	01.04.2012 to 26.11.2012
2.	Sri Shiv Shankar Prasad	26.11.2012 to 31.03.2015

3. SCOPE OF AUDIT

A list of records and registers produced to audit and test checked has been furnished in Appendix-I and another list of records and registers either not produced or not maintained or produced in incomplete form has been furnished in Appendix-II to the report.

4. PREVIOUS AUDIT REPORT

In spite of several requests and reminders for compliance of outstanding paras of previous audit reports, the same was not produced by the unit. It's once again requested that Suitable steps may be taken for compliance of outstanding paras of previous audit reports. Non-compliance of outstanding paras defeats the very purpose of the audit.

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5. RESULT OF AUDIT

- (1) Amount recovered at the instance of audit- 0
- (2) Amount suggested for recovery- 2819338
- (3) Amount held under objection- 984048

(Appendix- VI)

6. INTERNAL AUDIT

The Bihar Municipal Account Rules (Rules 20, 66, 60, 30, 32, 64 to 66, 83, 84 & 127), provides a number of internal checks, which would be exercised either by the chairman, Vice-Chairman, Executive Officer or any other responsible officer entrusted for the purpose by the commissioner at a meeting. Those checks were prescribed in the rule in order to have proper control in maintenance, co-ordination and also to avoid serious irregularities in the Municipal Accounts.

But no such checks as prescribed in the above rules were conducted by any of the authorities of the Nagar Panchayat and for want of that a lot of irregularities were noticed.

It is therefore, impressed upon the authorities to conduct regular checks to stop recurrence of such irregularities in future.

DISCLAIMER

This Inspection report has been prepared on the basis of information provided by Nagar Panchayat Rajgir. If any information given by the unit is found incorrect then The O/o Accountant General (Audit) Bihar will not be responsible for that.

PART-II

SECTION-'A'- Zero

SECTION-'B'

PARA 1: Non/Short-Credit Rs. 47,242.00

During the audit of Holding tax Receipts and Miscellaneous Receipts of Nagar Panchayat Rajgir, through their daily collection registers, cashier cashbook and bank statements for the period 2012-2015, it was found that there were differences in revenue collected and amount deposited in Bank/Treasury.

The following taxes/receipts were collected and submitted to Cashier through MR but neither deposited in Treasury nor entered in Cashier/PLA cashbook.

S.No	Receipt No.	Date of Collection	Amount Collected	Amount Deposited	Short By(Rs)	Collector	Remarks
1	3048 (HR)	23.08.13	5792	5792	1356 ✓	Rakesh Ranjan Sinha	Tax collected for 3 4 years instead of 5 years.
2	520-532 (MR)	-	2960	0	2960 ✓	Anil Kumar	Collected but entry not in Cashbook, not deposited in treasury/bank.
3	1460-1500 (MR)	30.3.15- 11.5.15	465	0	465 ✓	-do-	-do-
4	3931-3947 (R)		18,624	0	18,624 ✓	Ramdev Kumar Verma	-do-
5	4020- 4040(HR)	2.4.15- 30.5.15	14,939	0	14,939 ✓	Shishupal	-do-
6	4041- 4045(HR)	8.6.15- 30.6.15	8,898	0	8,898 ✓	-do-	-do-
				Net total	47,242		

The short-credit amount Rs 47242 may be deposited by concerned collector and shown to the next audit.

Reply: -The unit replied that the above amount will be deposited in related account and the copy of proof of deposition will be sent.

The above amount of Rs. 47242 is suggested for recovery from person(s) concerned as it has not been recovered.

PARA 2: NON DEDUCTION OF COMPENSATION FOR LATE COMPLETION OF SCHEMES.

As per clause 2 of condition of contract schedule XLV form No. 21, BIHAR PUBLIC WORKS DEPARTMENT compensation was to be deducted from the payments of bills for delay in completion of schemes @1/2 % per day of Estimates maximum of 10% of the estimated cost.

There was no deduction of compensation for delay in completion of schemes. A total sum of Rs 780698.00 should have been deducted but the same was not deducted on A/C. (Details has been furnished in Appendix- III to the report)

Hence non deduction of compensation for late completion of schemes resulted in excess payment to contractors. The sum of Rs 740591 is suggested for recovery from persons responsible.

REPLY:- The unit replied that the suggestions will be taken care of in future but this reply is not acceptable, as it does not justifies the reasons for non- deduction. The total sum of Rs 740591 is suggested for recovery from person(s) responsible.

PARA- 3 EXCESS PAYMENT IN BRGF SCHEME

On scrutiny of BRGF scheme register it was found that excess payment of Rs. 9000 was made to agents /contractors the details of which is as under:-

Sl. no.	Scheme no.	Agent	Estimate	Final payment	Excess payment
01	05/12-13	Gauri Shankar Singh	417000	426000	9000

The reason for excess payment may be explained in the Audit.

The unit replied that the amount of Excess payment will be recovered. Hence Rs. 9000 is suggested for Recovery.

PARA 4: DIVERSION OF 13TH F.C. GRANT RS. 424548.00

As per Government instructions vide letter no. UD&HD -4713 dated 17.08.10 the grant of 13th F.C. was to be spent on the following items:-

- (i) Minimum 50% of the grant on solid waste management;
- (ii) Providing drinking water through pipe line including its maintenance;
- (iii) Electricity bill of providing lighting facilities on road and supply of drinking water;g
- (iv) Construction of old age home/rain basera including maintenance.

But from the test scrutiny of scheme Register of the works of 13th F.C for the period under Audit revealed that some schemes were not executed as per guideline resulted in diversion of Rs. 424548/- Details are as under-

Sl. No.	Scheme No.	Estimate	Expenditure	Type of scheme
1	2/14-15	268569	268569	Construction of fencing of circus ground
2	3/14-15	52145	51933	Hand pump
3	4/14-15	52145	52023	Hand pump
4	5/14-15	52145	52023	Hand pump
		Total	424548	

It was asked to point out

The unit replied that all the schemes have been passed by the board of Nagar Panchayat. This reply is not satisfactory because the schemes executed are not according to the guidelines of 13th FC. Hence the above amount of Rs. 424548 is held under objection.

PARA 5: NON DEPOSIT OF PENSION ADVANCE IN BANK ACCOUNT

On scrutiny of general cashbook, PLA cashbook and vouchers related with Indira Gandhi Rashtriya Vridha Pension (both general and special) yojana, Indira Gandhi Rashtriya Vidhwa Pension (both general and special) yojana, Lakshmibai samajik suraksha pension (both general and special) yojana, Bihar Rajya nih-shaktata pension yojana it was found that till 31st march 2015 a sum of amount Rs.159300 was undisbursed and was still held by respective disbursing agents as cash in hand. The details of which is mentioned below-

Sl.no.	Date	Particular	Page no of cashbook	Amount	remarks
01	10.01.13	Pension	34	31000	Advance of girendra kumar
02	09.10.14	Pension	46	9000	Advance of sri pramod kumar
03	29.11.14	Pension	49	24200	Advance of sri pramod kumar
04	03.02.15	Pension	52	40100	Advance of sri pramod kumar
05	13.06.14	Pension	42	54000	Advance of sri pramod kumar(In place of voucher of 417200 amount adjusted was 471200 hence resulting in excess adjustment of Rs 54000 vide voucher no. 02/2014-15)
				158300	
01	14.07.11	Vr. Adjusted	44	32100	Voucher pending for adjustment of sri pramod kumar
Outstanding Advance to be deposited				126200	

As per provisions of Rule 22 (1) of Bihar Municipal Accounting rule 2014, all money transactions to which any member, officer or employee of a municipality in his official

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capacity is a party shall without any reservation, be brought to account. All moneys received shall be lodged in a treasury or nationalised bank account to the credit of The Municipality on the same day or latest before noon on the following working day. Also according to section 343 of Vol.1 of Bihar Financial Rule grants received for special purpose should be returned if no further expenditure is possible.

Audit observation:-

(1) Reason for non-adherence and keeping amounting to cash in hand Rs. 126200 was not explained to audit.

REPLY:- The unit replied that the outstanding advance will be deposited soon and the Audit will be informed of the outcome. Hence the above-said amount of Rs. 126200 is recoverable from the concerned person(s).

PARA 6: DELETE

PARA 7: IRREGULARITIES IN RENOVATION OF MUKTIDHAM

The renovation of Muktidham was done from the Fund available under Fourth SFC, the work was split into two part namely:-

1. Scheme No. 4/2014-15 Fourth SFC, Construction pacca platform and pacca floor inside the boundary of muktidham part I Estimated Value Rs 997340.00 extended by Rs 355500.00, totalling to Rs 1352890.00. The extension of work was as per the decision by the Empowered Standing Committee in meeting dated 15.10.2014

Tender of Sri Ashok kumar Sinha was awarded the work on BOQ/ Estimated rate vide work order No.01 Dated 09.08.2014, the same was completed on 09.10.14 having measured value of Rs 997340.00 Measured value of work done was as under:-

Sl. No.	A/c Bill No.	Work value
1.	First on A/c Bill	434178
2.	Second on A/c Bill	169262
3.	Third on A/c Bill	393900
	Total	997340

A separate estimate was prepared for work amounting to Rs 355500 by the Assistant Engineer Nagar Panchayat Rajgir, TS was also given by the Assistant Engineer Nagar Panchayat Rajgir.

No Tendering was done for the additional part and the work was awarded to Sri Ashok kumar Sinha vide work order No. 05 dated 31.10.14 The work was completed on 09.12.2014

Irregularities in execution of tendered work:-

Sl. No.	Item of work	Quantity as per estimate	Quantity as per bill done and paid for	Inadmissible@	Amount Rupees
1.	Providing labour for clearing the site	2	10	8@ 168	1344
2.	Carriage of local sand	00	215.70 M ³	215.70@164.47	35476.00
Irregularities in execution of untendered work:-					
1	Providing labour for clearing the site	00	108	108@184	19872
2	Providing sand filling in foundation	00	33.44M ³	33.44@213.4	7136
3.	Providing PCC	9.06 M ³	12.08M ³	03.01M ³ @ 4708	14171
4.	Providing precast cement concrete blocks 500 mm		144.98 M ³	144.98 M ³ @527.18	76430
				Total	154429

There was payment of Rs 154429 for work either not provided in BOQ and Estimate.

2. Scheme No. 5/2014-15 Fourth SFC, Construction of Boundary wall, Staircase, platform and other work of Muktidham Part II. Estimated Value Rs 578000.00 extended by Rs 204000.00, totalling to Rs 782000.00 The extension of work was decision by the Empowered Standing Committee in meeting dated 15.10.2014

Tender of Sri Ashok kumar Sinha was awarded for the work on BOQ/ Estimated rate vide work order No.02 Dated 09.08.2014, the same was completed on 13.10.14 having measured value of Rs 574678.00 Measured value of work done was as under:-

Sl. No.	A/c Bill No.	Work value
1.	First on A/c Bill	281165.00
2.	Second on A/c Bill	220485.00
3.	Third on A/c Bill	73078.00
	Total	574728.00

A separate estimate was prepared for work amounting to Rs 204000 by the Assistant Engineer Nagar Panchayat Rajgir, TS was also given by the Assistant Engineer Nagar Panchayat Rajgir.

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No Tendering was done for the additional part and the work was awarded to Sri Ashok kumar Sinha vide work order No. 06 dated 31.10.14 The work was completed on 09.12.2014

Hence the total cost of renovation work was Rs 1676340.00 which first split into two parts. There after extended by Rs355500.00 and Rs 204000.00 in part I and Part II respectively. This resulted in increase in cost of the project to Rs 2134890.00

Audit observation / comment

1. The work was split into two, the reason for the same was not pointed out in audit. It was also asked to be pointed out why it may not be assumed that the work was split to avoid the sanction of higher authorities.
2. Both the schemes were extended after the completion of work. In both the schemes, 4/2014-15 and 5/2014-15 work order was issued on 09.08.14 and completed on 09.10.14 and 13.10.14. it was not explained in audit why the need for more/ extra work was felt after the completion of both the schemes. The extension of work was as per the decision by the Empowered Standing Committee in meeting dated 15.10.2014. it may be pointed out in Audit why the exact quantum of work was not pointed out in the report submitted prior to the preparation of Estimates. It may also be pointed out why it may not be assumed that the work was short assessed to avoid the sanction of higher authorities.
3. It was not explained in Audit in case of scheme No. 4/14-15 why deviation to the agreed items/ quantities was allowed and paid for. There was no provision for labour for site clearance in the extended part, and also when already the site was cleared in original/first part there was need for it but the same was also allowed in the bill. The reason for the same may be pointed out.
4. It was not pointed out why the total sum of Rs 559500.00 paid for extended parts of the schemes was irregular as:-
 - (a) The estimate were technically sanctioned by the same person who prepared the estimate.
 - (b) Separate work orders were issued without tender.

The points raised in audit were not clarified to audit.

REPLY:- The unit replied that for the renovation of Muktidham two schemes have been approved by the board of Nagar Panchayat Rajgir. Extra executed work was executed on the

basis of decision taken in the meeting of Empowered committee. Regarding technical irregularity a clarification from Jr. Engineer and Asstt. Engineer will be asked for and the Audit will be intimated with the outcome.

The reply does not clarify the objections raised in audit. Therefore pending clarification the amount of irregular expenditure i.e. Rs. 559500 is held under objection.

PARA 8: Payment of carriage of material (551876)

The test check of scheme files of different grants revealed that a total sum Rs 551876.00 was paid on account of carriage of material in schemes. Statement showing carriage of material on materials used in different schemes-

Sl. No.	Scheme No.	Bricks	Stone chips	Q Sand	Local Sand	Earth
1	15/13-14 BRGF	5411	38736	6347	5167	
2	17/13-14 BRGF	8230	26363	6298	00	
3	16/13-14 BRGF	4089	29277	4800	7976	
4	18/13-14 BRGF	00	28050	4597	3756	
5	20/13-14 BRGF	9194	73113	11984	8161	
6	21/13-14BRGF	5452	40362	6616	1063	
7	22/13-14 BRGF	7500	33286	00	5840	
8	8/13-14 BRGF	4393	34140	5596	00	
9	9/13-14 BRGF	1920	13817	00	2242	
10	1/13-14 FSFC	11832	73692	12080	10496	
	Total	58021	390836	58318	44701	

The Mines and Mineral concession Rules 1972 and Government vide letter No. 585 dated 21.03.2007. Deptt. of Mines and Mineral directed that carriage of materials will only be allowed if the contractor submits challans along with M&N form for all the materials purchased and used in the schemes.

Audit observation/comment

1. Neither challans of material used nor M&N forms were found present in any of the files test checked in audit.
2. The reason for making following payment on account of carriage of materials without submission of the above said documents was asked to be pointed out.

REPLY:- The unit replied that no guidelines regarding carriage of material has been received from the govt. It will be deducted from schemes after such guideline is received. The reply does not justify the payment of carriage of material and as it is against the govt. order, the above amount of Rs. 551876 is suggested for Recovery

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PARA 9: REGISTRATION AND RENEWAL FEE NOT REALISED FROM MOBILE TOWER RS.11.90

LAKH

As per notification of Govt. of Bihar, Urban Development and Housing Department vide dated 08.10.2012, the Governor of Bihar made the rules called the Bihar Communication Towers land Related Structure Rules, 2012

As per the said rules, any operator who has already erected in the past or intends to erect any communication tower shall made an application to the Municipal council along with the requisite fee i.e. registration fee @Rs,30,000.00 per tower land annual fee @ Rs.8,000.00 per annum per tower.

Without payment of the registration fees, renewal fees and without the permission of the Municipal council, no communication tower should be installed and, all installation of communication towers without such permission shall be considered illegal.

In case of arrears in respect of registration fees and/or renewal fees for any tower, the Municipality reserves the right to seal the tower until the payment is received in full along with accrued interest.

As per records and documents such as miscellaneous receipts, cashier cash books, general cash books etc. produced by Nagar Panchayat, it was noticed that only Rs.1,48,000 was realised from communication towers installed in Nagar Panchayat during 2012-13 to 2014-15 resulting in at least loss of Rs. 1190000 (Appendix-IV)

REPLY:- The unit replied that for recovery of above amount concerned managers of mobile towers will be sent notices and the outstanding amount will be recovered. Hence it is suggested that outstanding mobile tower fee amounting to 1190000 may be recovered at the earliest.

PARA 10: DELETE

PART-III (TAN)

TAN-1 -- NON PREPARATION OF ANNUAL ACCOUNTS

The municipality has to prepare Accounts and Financial Statement as provided in section 86 and 88 of the Bihar Municipal Act 2007. As per section 88 of the Act the Chief Municipal Officer shall, within four months of the close of a year, cause to prepare a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality.

In addition to the above the Bihar Municipal Accounts Rule 2014 provides for under: Rule 120 not later than 20th of the subsequent month, prepare a fund wise, receipts and payments in BMAR Form No. 71.

Rule 122 the municipality shall, within three months after the end of each financial year, cause to prepare financial statement for the preceding year in respect of the accounts of the Municipality. The financial Statement shall comprise of

- (a) Receipts and Payment Accounts for the year (BMAR Form No. 71)
- (b) Income & Expenditure Statement for the year (BMFR No. 73)
- (c) Balance Sheet as on 31st March of the year (BMAR No. 74)

The test check of the Records of Nagar Panchayat revealed that the accounts and statements given above were not prepared, the reasons for the same may be pointed out in audit. The unit replied that the above suggestions will be complied in future.

TAN-2: THE SCHEMES OF NAGAR PANCHAYAT NOT SENT TO DISTRICT PLANNING COMMITTEE

As per section 167 of Bihar Panchayati Raj Act 2006 the urban local bodies has to sent their list of approved schemes to District planning Committee(DPC).

DPC has to provide consolidated development scheme/plan taking into account the schemes of Panchayats and ULBs after consolidation. The DPC has to forward the consolidated plan to the government.

The Audit of accounts of Nagar Panchayat Bakhtiyarpur for the period 2012-13 to 2014-15 revealed that the scheme approved by the board was not sent to DPC.As per above provisions the schemes were to be executed after sending it to DPC and get approved by it.

Audit Observations:-

- It was asked to be explained to the Audit as to why the schemes of Nagar Panchayat were not sent to DPC.
- As Nagar Panchayat did not send the schemes to DPC. DPC could not include the Scheme of Nagar Panchayat in the District Plan and also could not prepare plan considering the general interest and local interest also it could not take decision on the division and utilization of natural resources, inclusive development of basic infrastructure and protection of environment and the government was not informed about the same.

The unit replied that the above suggestions will be complied in future.

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TAN-3: : NON SUBMISSION OF QUALITY CERTIFICATE IN EXECUTION OF SCHEMES

During 2012-15 in Nagar Panchayat Rajgir payments were made against vouchers submitted in schemes of different funds, i.e, BRGF, 12th FC, 13th FC. According to the directions of the government, quality test of every schemes of municipal body is to be done by Executive Engineer, Quality Control.

But in Nagar Panchayat Rajgir all the payments were made without quality tests. The reason for such payments made to the contractors without the quality certification was not made clear in the audit.

The unit replied that the above suggestions will be taken into consideration for future.

TAN-4: NON COMPLIANCE TO ACCOUNTS RULES IN PREPARATION OF BUDGET

1. Budget not prepared in proper Format

The Budget for the year 2013-14 was to be prepared in the Format provided Bihar Municipal Accounts Rule 1928 and for the year 2014-15 was to be prepared in the Format BMAR 75 to 80 Bihar Municipal Accounts Rule 2014. As per Rule 136(1) an annual estimate of anticipated receipts and payments of the Municipality during the next financial year, shall be prepared in BMAR Form 77 by the Chief Municipal Officer and shall be presented to the Empowered Standing Committee of the Municipality by 15th February each year.

The Nagar Panchayat did not prepare the Budget Estimates in prescribed formats. The reason for not preparing the Budget Estimates in the formats prescribed in Bihar Municipal Accounts Rule 1928 and 2014 was not clarified in Audit.

2. Public participation in preparation of the Budget

The following are the provisions of Rule 132:-

132(1) The ward wise inputs shall be taken through Ward Committee or other such public forum for the year next following.

132(2) The Chief Municipal Officer shall present the ward wise tentative revenue and Expenditure estimates to public for comments in a public meeting before 15th January for which at least a week's prior notice is given. This public meeting for inviting public comments shall be attended by all heads of departments of the municipality and all members of Empowered Standing Committee. Suggestion received from public should be incorporated while preparing draft annual budget estimates for next following;

The Nagar Panchayat did not take inputs through Ward Committee or other such public forum and hence did not comply with the provisions of Rule 132 of Bihar Municipal Accounts Rule. The reasons for the same were not furnished to Audit.

3. Mid-year Review of the Budget

The following are the provisions of Rule 139:-

The Municipal Accounts Committee shall hold a mid-year review to check if the budget is on-track. The Mid-Year Review shall result in:-

- Revised budgets for Plan and Non-Plan expenditures.
- Revision of rolling budgets, if any, for subsequent years.
- Budgets are realistic and achievable- Analysis of budget vs. actual reflects not more than 5% percent of variation.
- Actual outputs and outcomes during budget period are in alignment with planned outputs and outcomes.
- A reasonable percent of proposed programs/projects completed.
- Level of spending outside in the budget is nil but, in any case does not exceed 5%.

It was noticed that no Mid-year Review of the Budget was done, the reasons for the same were asked to be pointed out but the unit did not furnish the same. The unit replied that the above suggestions will be complied in future.

TAN-5: HUGE DEVIATION FROM BUDGET ESTIMATION

The Nagar Panchayat Rajgir did not prepare the annual account (rule 82 and 83 of financial rule), financial statement section 88 and annexure provided in Bihar Municipal Act 2007. Due to this the figure of receipt and payments shown in the budget could not be prepared with the actual receipt and payments headwise as per the comparison of actual figures of receipts and expenditure compared with the estimated figure of receipts and payments shown in the budget had wide variation. As per provision the estimated receipts and expenditure and the actual should have a maximum variation of 5%.

But the estimated figure and the actual figure for the period 2012-13 to 2014-15 it was not noticed that there was a variation in receipts and in expenditure due to non availability of the detail figures of actual receipts and payments in the O/o Nagar Panchayat proper analysis of the same could not be drawn.

It has been provided in rule 139 of Bihar Municipal Accounting Rules 2014 Municipal Accounts Budget Committee will analyse every half year whether the budget is moving in the direction

The Municipal Accounts Committee shall hold a mid-year review to check if the budget is on-track. The Mid-Year Review shall result in:

- Revised budgets for Plan and Non-Plan expenditures.
- Revision of rolling budgets, if any, for subsequent years.
- Budgets are realistic and achievable – Analysis of budget vs actual reflect not more than 5% percent of variation.
- Actual outputs and outcomes during budget period are in alignment with planned outputs and outcomes.
- A reasonable percent of proposed programs/projects completed.
- Level of spending outside the budget is nil but in case does not exceed 5%.

Description	FY2012-13	FY2013-14	FY2014-15
Estimated Receipts as per budget	Not Available	203570514	305780350
Actual income	181039933	192841907	---
Percentage of Budget	--	--	--
Estimated Expenditure as per budget	Not Available	200613395	305636000
Actual Expenditure	167747894	169756129	--
Percentage of Budget	--	--	--

Audit observations:-

- The reason for preparing fictitious budget and non-adherence of above said rules was not furnished to audit.

The unit replied that the above suggestions will be complied in future.

TAN-6: MUNICIPAL SOLID WASTES MANAGEMENT, COLLECTION AND DISPOSAL

Provision regarding Municipal Solid Wastes Management, Collection and Disposal have been provided in section 220 to 230 of Bihar Municipal Act 2007. Functions of Municipality in the respect of solid wastes management and handling- Subject to the provisions of section10, the Municipality shall, within the municipal area, be responsible for implementation of the rules made by the Central Government in exercise of the powers

conferred by the Environment (protection) Act, 1986, to regulate the management and handling of municipal solid wastes and for development of any infrastructure for collection, storage, transportation, processing and disposal of such solid wastes.

In addition to this municipal solid waste (Management and Handling) Rules 2000 have been framed in accordance with powers vested under section 3, 6 and 25 of Environment (protection) Act, 1986

Under the Rule Responsibility of Municipal authority under the rule are:-

1. Every municipal authority shall within the territorial area of the municipality be responsible for implementation of the provisions of these rules and for any infrastructure development for collection storage, segregation, transportation, processing and disposal of municipal solid wastes.
2. The municipal authority or any operator of a facility shall make an application in form 1 for grant of authorization for setting up waste processing and disposal facility including landfills from the state board or the committee in order to comply with the implementation programme laid down in schedule I.
3. The municipal authority shall comply with these rules as per the implementation schedule laid down in schedule I.
4. The municipal authority shall furnish its annual report in form II.

The Nagar Panchayat did not carry the following responsibilities:-

1. No system of collection of solid waste from house to house

As per Rule 7 organising house-to-house collection of Municipal solid waste through any of the methods, like community bin collection (central bin), house –to-house collection, collection on regular pre informed timings and scheduling by using of bell ringing of musical vehicles (without exceeding permissible noise level). No provision was followed.

2. Segregation of municipal waste

In order to encourage the citizens the municipal authorities had to organize awareness program for segregation of waste and had to promote recycling and reuse of segregated material. No steps were taken by the authorities for the same.

3. Storage of Municipal Solid Waste.

Municipal authorities had to establish and maintain storage facilities in such a manner as they do not create unhygienic and insanitary condition around it. No steps were taken by the authorities for the same.