

कार्यालय नगर पंचायत, राजगीर (नालंदा)

(नगर विकास एवं आवास विभाग, बिहार)

पत्रांक

दूरभाष नं०- 06112-255973

दिनांक/...../2014.

फैक्स नं०- 06112-255547

ई-मेल- nagarpanchayatrajgir@gmail.com

प्रेषक,

कार्यपालक पदाधिकारी,
नगर पंचायत, राजगीर।

सेवा में,

Bhairab Kumar,
Audit Officer Surchage,
Local Audit wing, Bihar, Patna.

विषय :- नगर पंचायत, राजगीर के वर्ष 2008-09 लेखा परीक्षा प्रतिवेदन सं०- 411/2008-09 के अनुपालन के संबंध में।

महाशय,

उपर्युक्त विषय के संबंध में कहना है कि नगर पंचायत, राजगीर के वर्ष 2008-09 तक लेखाओं पर आधारित लेखा परीक्षा प्रतिवेदन सं०- 411/2008-09 का अनुपालन कंडिकावार तैयार किया गया है, जो इस पत्र के साथ संलग्न कर भेजा जा रहा है।

अतः अनुरोध है कि प्रतिवेदन सं०- 411/2008-09 का कंडिकावार अनुपालन प्रतिवेदन को विलोपित करने की कृपा की जाय।

कृपया पावती स्वीकार किया जाय।

अनुलग्नक :- यथोपरि।

विश्वासभाजन

कार्यपालक पदाधिकारी,
नगर पंचायत राजगीर।

ज्ञापांक 1004 दिनांक 5/9/2014.

प्रतिलिपि :- श्री जयप्रकाश मंडल, सरकार के विशेष सचिव, नगर विकास एवं आवास विभाग, बिहार, पटना को सूचनार्थ प्रेषित।

कार्यपालक पदाधिकारी,
नगर पंचायत, राजगीर।

(44)

COMPLIANCE OF AUDIT REPORT NO.-411/2008-09

	AUDIT OBJECTION	COMPLIANCE																		
1	<p><u>INTRODUCTORY</u></p> <p>The accounts of Rajgir Town Planning Authority Nalanda (Rajgir) for the period 2004-05 to 2007-08 were test audited by an Audit Party of the office of the Accountant General (audit) (Local Audit Wing) Bihar, Patna. during the period from 24.09.2008 to 04.10.2008.</p>																			
2	<p><u>ADMINISTRATION</u></p> <p><u>NAME OF SECRETARY CUM EXECUTIVE OFFICER</u></p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%;">(i)</td> <td style="width: 40%;">Sri Gobind Narain Akhauri</td> <td style="width: 55%;">01.04.2004 to 12.05.2006</td> </tr> <tr> <td>(ii)</td> <td>Sri Surendra Kumar Sinha</td> <td>13.05.2006 to 12.01.2008</td> </tr> <tr> <td>(iii)</td> <td>Sri Kumar Aroon Prakash</td> <td>13.01.2008 to 31.03.2008</td> </tr> </table>	(i)	Sri Gobind Narain Akhauri	01.04.2004 to 12.05.2006	(ii)	Sri Surendra Kumar Sinha	13.05.2006 to 12.01.2008	(iii)	Sri Kumar Aroon Prakash	13.01.2008 to 31.03.2008										
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3	<p><u>SCOPE OF AUDIT</u></p> <p>A list of records and registers produced and test checked in audit have been furnished in Appendix-I and those not produced or not maintained have been given in Appendix-II to the report.</p>																			
4	<p><u>PREVIOUS AUDIT REPORT</u></p> <p>The position with regard to the disposal of previous audit reports in given below:-</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 5%;">Sl. No.</th> <th style="width: 45%;">Reference to Audit Report</th> <th style="width: 50%;">Para Outstanding</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>76/90-91 for the year 1985-86 to 1989-90</td> <td style="text-align: center;">N.A</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Not available/.....for the year 1990-91 to 1993-94</td> <td style="text-align: center;">N.A</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Not available/.....for the year for the period 1994-95 to 2000-2001</td> <td></td> </tr> <tr> <td style="text-align: center;">4</td> <td>A/R No. 12/2004-2005 for the year 2001-02 to 2002-2003</td> <td style="text-align: center;">24</td> </tr> <tr> <td style="text-align: center;">5</td> <td>A/R No. N.A – for the year 2003-04</td> <td style="text-align: center;">N.A</td> </tr> </tbody> </table> <p>Despite Comments in Successive Audit Report, the position with regard to disposal of previous audit reports has not improved at all for want of compliance. As the very purpose for which audit is conducted is defeated for non-compliance of audit objection/ irregularities pointed out in Successive Audit Report.</p> <p>The Executive Officer of Nagar Panchayat Rajgir is requested to take effective steps furnishing compliance of audit reports early. (No disposal of Audit Report furnished to Audit)</p>	Sl. No.	Reference to Audit Report	Para Outstanding	1	76/90-91 for the year 1985-86 to 1989-90	N.A	2	Not available/.....for the year 1990-91 to 1993-94	N.A	3	Not available/.....for the year for the period 1994-95 to 2000-2001		4	A/R No. 12/2004-2005 for the year 2001-02 to 2002-2003	24	5	A/R No. N.A – for the year 2003-04	N.A	<p>अंकेक्षण अनुपालन नहीं होने के लिए नगर पंचायत, राजगीर जिम्मेवार नहीं है। अतः उक्त कंडिका विलोपित किया जा सकता है।</p>
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5	<p><u>OVERVIEW</u></p> <p>The Rajgir Town Planning Authority Nalanda Rajgir was not financed by any Grants from State Government during the period of audit and it has only own resources. A summary of receipts and payments of the Authority is given below:-</p>																			

		2004-05 (in lakh)	2005-06 (in lakh)	2006-07 (in lakh)	2007-08 (in lakh)
1	Opening Balance	135.10	147.72	156.10	165.96
2	Receipt				
(i)	Grant from State Govt.	Nil	Nil	Nil	Nil
(ii)	Own Sources	13.63	9.13	10.58	12.06
3	Total	148.73	156.85	166.68	178.02
4	Expenditure				
(i)	Establishment +Recurring Charges	1.01	0.75	0.72	1.40
(ii)	Execution of Scheme	Nil	Nil	Nil	Nil
5	Closing Balance	147.72	156.10	165.96	176.62

(Vide detailed in Appendix-III,IV,V & VI of the report)

No comment as it is a matter of Record

6 IMPORTANT AUDIT FINDINGS

Sl. No.	Particulars	Reference to paragraph No.
1	Budget Estimate not prepared & got approved for 2004-05- to 2007-08	8
2	Investment Register not maintained	10
3	Stock Register/details of Land of Authority not maintained	11
4	Land rent not realized	13
5	Irregular Appointment	14
6	Irregular drawl of Medical Advance	15

- 2004-05 से 2007-08 में यह कार्यालय पटना प्रमण्डल के अधीन था। अतः नगर पंचायत जिम्मेवार नहीं है।
- Investment Register पूर्व से संघारित नहीं है। अब इसको संघारित किया जा रहा है।
- भू-खण्ड के विस्तृत विवरणी तैयार कर लिया गया है।
- बकाया Land Rent भुगतान हेतु संबंधित पक्ष से मांग किया गया है। अन्य के संबंध में संबंधित कंडिका में स्पष्ट किया गया है। अतः इस कंडिको को विलोपित किया जा सकता है।

7 BRIEF HISTORY OF THE FUND

Rajgir town planning Authority Nalanda Rajgir was established under the Act the Bihar town planning and Improvement trust Act, 1951. The fund became inactive vide Bihar Nagar Palika Bihar Adhyadesh No. 2-2007 No.-4/न० नीति - 02/2007 363/ न० वि० वि० पटना दिनांक 01.02.2007 and staffs along with property of the Authority are merged in the Nagar Panchayat, Rajgir. W.E.F. 12.01.2008

The office of the Rajgir town Planning Authority, Nalanda, was at commissioner Patna and Secretary Cum Executive Officer of the ibid fund (till 12.01.2008) was P.A to Commissioner, Patna.

Movable and immovable Property of the Rajgir Town Planning Authority Nalanda Rajgir became the property of the Rajgir Nagar Panchayat, Rajgir W.E.F. 01.02.07 but actually it was merged on 13.01.08.

The cash Book balance/properly actually transferred in pen and paper to D.C.L.R-Cum Executive Officer Nagar panchayat Rajgir on 12.01.2008 A.N.

No comment as it is a matter of Record

8 BUDGET ESTIMATES

Budget estimates for the period 2004-05 to 2007-08 were not prepared and sanctioned by the planning Authority for submission to the State Government

for approval as required under Section 104 to 106 of the Bihar town planning and Improvement trust Act. 1951.

Thus, the expenditure incurred without approval of Budget (Rs. 3.88 lakh) was irregular as under.

1	2004-2005	1.01 lakh
2	2005-2006	0.75 lakh
3	2006-2007	0.72 lakh
4	2007-2008	1.40 lakh
	Total	3.88 lakh

Rs. 3.88 lakh is held under objection pending approval of State Government. Thus, attention of the Authority/ State Government is invited towards the above irregularity.

कांडिका 02 में अंकित पदाधिकारी इसके लिए जिम्मेवार है। क्योंकि कार्यालय पटना प्रमण्डल के अधिन कार्यरत था।

9 CASH BOOK

Irregularities in the maintenance of the Cash Book were as under:-

- (i) Cash Book was closed each day whenever any transaction took place and not at the end of each month.
- (ii) Monthly progressive totals of receipts and expenditure were not struck off.
- (iii) Serial number of vouchers was not indicated.
- (iv) Against receipts book challan number and the date was not indicated Amount were received without issue of any money receipt and were directly deposited into the bank account of the Authority.

CASH BALANCE AS ON 31.03.08 AS PER CASH BOOK

S.T.D.R	Rs. 42,386.00
S.T.D.R	Rs. 12,30,917.00
S.T.D.R	Rs. 66,84,439.00
S.T.D.R	Rs. 94,00,000.00
S.B A/C	Rs. 1438.59- A/C No. 11049768678-Patna S.B.I.
S.B A/C	Rs. 30,2545.00- A/C No. 30300113884-Rajgir
Total	Rs. 17661715.59

A/C No. 11049768678 bearing balance Rs. 1438.59 may please be got closed and the same may be got transferred to S.B. A/C No. 30300113884 S.B.I. Rajgir.

कैशबुक का नियमित रूप से संधारण किया जा रहा है। विपत्रों को भी विधिवत् कर्मांकित कर लिया जायेगा।

10 INVESTMENT

Authority fund Rs. 1,73,57,782.00 was kept in STDR from time to time but investment register was not maintained.

The following amounts as detailed below were found in S.T.D.R. as on 31.03.2008. The original S.T.D.R were kept in the State Bank of India Main branch Gandhi Maidan, Patna and photocopy of S.T.D.R were shown to audit. The S.B.I Main Branch has given in writing that original STDR were laying in the Safe custody of the Branch.

ST DR No.	Date of issue	Amount invested	Date of investment	Maturity Values	Date of Maturity	Remarks.
830192	28.12.07	42,376.00	28.12.07	N.A	28.12.08	Reinvested
830193	05.01.08	12,30,917.00	05.01.08	N.A	05.01.09	"
0640035	18.07.07	66,84,489.00	18.07.07	72,53,202.00	18.07.08	"
0118265	17.03.08	94,00,000.00	17.03.08	1,02,49,884.00	17.03.09	"
	Total-	1,73,57,782.00				"

Investment Register may be maintained to watch timely reinvestment/ encashment of STDRs.

निवेश पंजी का संधारण कर लिया जायेगा ताकि पुनर्निवेश अवधि पर नजर रखी जा सके।

11 LANDED PROPERTY OF THE AUTHORITY

- (1) Total accrued land by the authority was 146.93 acres of land (vide detailed in Appendix-VII to the Report)
- (2) Out of 146.93 Acres of land 22.11 Acres of land was given by the authority on lease (Vide letter No. 836/28.06.07)

(i)	Indo Hokkey Hotel Rajgir	6 Acres
(ii)	Virayaton Rajgir	8.66 Acres
(iii)	Bihar State Tourism Development corporation Patna	2.00 Acres
(iv)	Inpaic Hotel & Resorts New Delhi	5.00 Acres
(v)	Sidharth International Hotel, Gaya	0.45 Acres
	Total	22.11 Acres

3. ENCROACHMENT OF LAND

(i)	Indo Hokkey Hotel Rajgir	0.38 Acres
(ii)	Virayaton Rajgir	0.61 Acres
(iii)	Bihar State Tourism Development corporation Patna	0.29 Acres
(iv)	Burbal Dharmshala Rajgir	0.02 Acres
(v)	Sri Bhushan Dom Rajgir	0.52 Acres
(vi)	PHED Department (Sump)	1.895 Acres
	Total	

No, legal action was taken against those responsible for encroachment. The legal action may be taken to release the encroachment with penal rent above @ 2% of the cost may be realized from occupier and pointed out at the time of next audit.

4. Further 03.595 acres of land is under the control of Budha Vihar Society against which 2 acres of land was donated by Authority (as stated) but no documentary proof was made available to audit.

At present 03.595 of land is under possession of the Society irregularity. The legal action, if any taken by authority may be pointed out at the time of next audit.

Thus, 119.33 acres of land is only free to be utilized by the authority. Out of 119.33 acres of land, 19.39 acres of land is cultivated land and rest 99.94 acres (119.33-19.39) of lands are not cultivated land rather have stone/stone dust.

Details of cultivated land not utilized during the period 2004-2005 to 2007-08 are not furnished. During the period 2008-2009 it was settled (19-39 Acres) and earned Rs. 7,450/- (Credited on 03.04.08).

The following earning assets were not settled during 2004-05 to 2007-08

- (i) Settlement of Sauchalya at Kund but settled during 2008-09- for Rs. 28,100.00
- (ii) Settlement of 49 platfrom at kund but settled for Rs. 1,01,000,00 during 2008-09
- (iii) Settlement of 42 palm trees +2 Black Bermes (Jamun) settled for Rs. 2500 during 2008-09.

The above figures indicate that there are leaks of revenue during 2004-05 to 2007-08.

3. कार्यालय पत्रांक 1010 दिनांक 05.09.2014 से अतिक्रमणकारी संस्थाओं से 2% की दर से दण्डात्मक रेंट की माँग की गयी है। (छायाप्रति संलग्न)

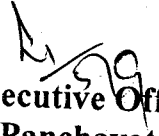
4. एक एकड़ भूमि वर्ष 2012 में बुद्ध विहार सोसायटी से अतिक्रमण मुक्त किया गया।

वर्ष 2007-08 से उक्त सैरातों की बन्दोवस्ती की जा रही है। अतः उक्त कड़िका विलोपित किया जा सकता है।

12	<p align="center"><u>COST OF LAND REFUNDED BUT LEASE RENT NOT REALISED</u></p> <p>On scrutiny of the it was revealed that 10 t=katha of land was settled to the Fugi Peace Pagoda sustaining Committee Japan vide letter No. 1481 dt. 16.11.87 and the cost of land was Rs. 83,333, which was realized vide cheque No. A200/ 308324 dt. 01.02.88.</p> <p>The amount of Rs. 83,333 was refunded to Fuji Peace Committee vide cheque No. 339799 dt. 18.05.2007 as committee refuse to take possession of the land. The cost of lease rent @ 2% was not realized on 83,333 from 04-05 to 07-08 as calculated Rs. 6,665.00.</p> <p>The lease rent of Rs. 6,665.00 to be recovered from the Fuji Committee and to be deposited in Authority account and credit of Rs. 6,665 may be pointed out at the time If next audit.</p>	<p>Fugi Peace Pagoda sustaining Committee Japan को 6 हजार 665 रुपये बकाया लीज रेंट भुगतान करने का मांग किया जा रहा है। लेकिन उक्त संस्था का कोई पता नहीं चल रहा है।</p>												
13	<p align="center"><u>LAND RENT NOT REALISED</u></p> <p>5 Acre of land was allocated to Impact Travels Pvt. New Delhi at a total Cost of Rs. 96,50,000 for 99 years on lease in 1999. The amount was deposited in four installments and the annual rent @ 2% for Rs. 1,93,000.00 was to be realized from 99-2000 onwards.</p> <p>From the audit Report of 2001-02 to 02-03 the rent of Impac Travels was outstanding from 99-2000 to 2002-03 i.e. 4 years @ Rs. 193000 for Rs. 7,72,000. The amount of Rs. 7,72,000.00 was deposited by the lessee vide draft No. 71047 dt. 20.09.04. The rent for the years 2003-04 to 2007-08 i.e for 5 years @ 1,93,000 per year amounting to Rs. 965000 was remained to be realised. The same may be realized and credited to Authority Fund.</p>	<p>Impact Travels Pvt. New Delhi के द्वारा वर्ष 1999-2000 का लीज रेंट जमा नहीं किया गया है, जिसकी मांग कार्यालय पत्रांक 958 दिनांक 28.08.2014 से की गयी है। (छायाप्रति संलग्न) उक्त राशि के भुगतान हेतु नोटिस जारी किया गया है। इनपैक ट्रेवल्स द्वारा वर्ष 2000-2001 से 2003-04 तक के लिए 4 वर्षों की राशि जमा किया गया था। बाद में वर्ष 2003-04 से वर्ष 2007-08 तक का लीज रेंट का भुगतान इनपैक ट्रेवल्स द्वारा किया जा चुका है तथा उक्त राशि प्राधिकार के खाते में जमा है। अतः उक्त कड़िका विलोपित किया जा सकता है।</p>												
14	<p align="center"><u>IRREGULR APPOINTMENT</u></p> <p>The authority created one Post and appointed two persons, each on consolidated monthly. Payment noted against each as under.</p> <table border="1" data-bbox="295 1332 1141 1467"> <thead> <tr> <th>Sl. No.</th> <th>Post</th> <th>Appointed</th> <th>Consolidated Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Clerk</td> <td>Anil Kumar</td> <td>4,000.00</td> </tr> <tr> <td>2</td> <td>Peon</td> <td>Vijay Mistri</td> <td>2550.00</td> </tr> </tbody> </table> <p>(Vide Memo No. 1764/ सी० दिनांक- 29.05.1985)</p> <p>A total sum of Rs. 246937.00 as detailed in Appendix-VIII+IX to the report was spent on payment of the persons from 01.04.04 to 31.03.08.</p> <p>COMMENT :-</p> <p>(1) Prior approval of the Govt. for the creation of Posts, as required under Section 26 (2) was not obtained.</p> <p>(2) Deleted</p> <p>(3) The authority made a number of correspondences to the state govt. for post facto sanction/approval for the creation of posts and for appointment already done, but the Govt. did not take decision/for approval as yet, rather issued letter No. 3/ प्रा-2 (वि)-517/1996-849 (न०वि०वि०) for clarification.</p> <p>(4) The case has been instituted by the Patna High Court but no decision has been received as yet (04.10.08)</p> <p>Rs. 2,46,937.00 is held under objection pending approval of the State Govt. in the case of Sri Anil Kumar (Rs. 1,53,087.00) and in the case of Sri Vijay Mistry Peon (Rs. 93,850.00)</p>	Sl. No.	Post	Appointed	Consolidated Amount	1	Clerk	Anil Kumar	4,000.00	2	Peon	Vijay Mistri	2550.00	<p>1. C.W.J.C. वाद सं० 549/2005 में पारित आदेश दिनांक 20/ 10/ 2011 (छायाप्रति संलग्न) एवं M.J.C. वाद सं० 3702/2012 के आलोक में लिपिक अनिल कुमार की बकाये वेतन का भुगतान किया गया।</p> <p>2. C.W.J.C. वाद सं० 15721/2013 अनुसेवक का मामला माननीय उच्च न्यायालय पटना में लंबित है, जो उनकी सेवा स्थायीकरण से संबंधित है।</p> <p>अतः उक्त कड़िका को विलोपित किया जा सकता है।</p>
Sl. No.	Post	Appointed	Consolidated Amount											
1	Clerk	Anil Kumar	4,000.00											
2	Peon	Vijay Mistri	2550.00											

40

15	<u>ADJUSTMENT OF MEDICAL ADVANCE</u> In test check of cashbook it was revealed that Rs. 26000.00 was paid to Sri Vijay Kumar, Peon on a/c of wife Treatment & self Treatment as detailed shown below.	विजय मिस्त्री का वेतन पंजी से उक्त Medical Advance July 2005 से 500=00 Per Month 20 किस्त में कटौती कर समायोजन किया गया। (छायाप्रति संलग्न) अतः कंडिका को विलोपित किया जा सकता है।																
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Adjustment of Rs. 26000.00 was not shown to audit. It was also not confirmed that all advance has been adjusted. Adjustment may be shown in next audit.																		
16	<u>RESULT OF AUDIT</u> As a result of audit (i) Total cash recoveries effected further = Nil (ii) Total cash recoveries suggested further = 6,665/- (iii) Total Amount under objection for clarification of issues = 634937.00 (iv) Total amount covered under surcharge = Nil (Vide details in Appendix- x of the report)	उपरोक्त संबंधित कंडिका में स्पष्ट किया जा चुका है।																
17	<u>DISCUSSION WITH EXECUTIVES</u> All points raised in the report were discussed with executive from time to time during the period of audit and as on 01.10.08.	No Comments																
18	<u>GENERAL REMARKS</u> Maintenance of records/ registers viz advance ledger, Property Register, investment Register were either not maintained or maintenance was from satisfactory. The encroachment of land by different occupier was not got released. No development work was taken in hand for the development of town, though has Rs. 177.00 lakh found balance in hand (Bank) as on 31.03.08. The very purpose of the Authority is defeated.	संबंधित पंजियों के संधारण की कार्रवाई प्रारंभ की गई है। भूमि को अतिक्रमण मुक्त करने के लिये अंचल अधिकारी राजगीर एवं अनुमण्डल पदाधिकारी राजगीर को लिखा जा चुका है। अतः कंडिका को विलोपित किया जा सकता है।																


Executive Officer,
Nagar Panchayat, Rajgir