

Internal Audit Report Of Nasriganj Nagar Panchyat (District - Rohtas)

FOR THE FINANCIAL YEAR: 2015-16

INTERNAL AUDIT CONDUCTED BY :



**M/s. SANJAY JAGANNATH & ASSOCIATES
Chartered Accountants**

**Address: Flat No. 201, Sai Kripa Apartment
Near L. F. Flat, Plot No.-9, South S.K. Puri,
Patna-I**

Mobile No: 9334121510, 9430510401

E-mail ID: fcasanjay2012@gmail.com

sajaya 99@yahoo.com

Report Issued on: 16/02/2017

To,
The Joint Secretary, UD & HD
Urban Development and Housing Dept.
Govt. of Bihar
101, 1st Floor, Vikash Bhawan
New Secretariat
Bailey Road
Patna - 800 015 (BIHAR)

Dear Sir,

Sub: **Internal Audit of Nasriganj Nagar Panchyat for the Financial Year 2015-16**


With reference to Notice to proceed (NTP) for the assignment of Internal Audit of 140 ULBs of Bihar, Tender no:-**SPUR-PMU/194/IA-140ULBs & State Level Monitoring Agency /2015/130 - Group-16** was received on 5th April, 2016. We have conducted Internal Audit of Nasriganj Nagar Panchyat from the period 01/04/2015 to 31/03/2016, we have undergone the applicable guidelines, rules, Accounting standards, Bihar Municipal Accounting Manual and the provisions of Bihar Financial Rules (as amended, 2005)/ Bihar Municipal Act 2007/ Bihar Municipal Accounts Rules 2014/Bihar Municipal Budget Manual and compliance with financing agreements under the various Schemes/Programmes of the Central and State Government. We also reviewed the activities of the Nagar Panchyat and evaluated the internal control system in order to perform the Internal Audit.

This Internal Audit Report explains about the procedures of checking and examination of Books of account of Nasriganj Nagar Panchyat by M/s. Sanjay Jagannath & Associates, Chartered Accountants as per scope of Internal Audit as given in "Terms of Reference".

For **Sanjay Jagannath & Associates**
Chartered Accountants
Firm Registration No. - 018906N

Place: Patna
Date: 16/02/2017




[CA. Sanjay Kumar]
Partner
Membership No. 501621

**INTERNAL AUDIT REPORT
NASRIGANJ NAGAR PANCHYAT**

INDEX

SR. NO.	PARTICULARS	PAGE NO.
1.	EXECUTIVE SUMMARY	4-7
2.	DETAILED AUDIT REPORT	
	I. INTRODUCTION	8
	II. ADMINISTRATION	8
	III. REVIEW OF OUTSTANDING AUDIT PARAS	9
	IV. FINANCE	10-14
	V. AUDIT OBSERVATIONS	
	PART -A	14-18
	PART -B	19-20
	PART -C	21-24
	VI. SUMMARY OF RECEIPTS & PAYMENTS A/C	25-26
3.	COMPLIANCE REPORT - ANNEXURE-A	27-28
4.	ANNEXURE - B, C, D AND E	29-32
5.	PHOTOCOPY AND CERTIFICATE OF EXECUTIVE OFFICER ATTACHED	33-48

