



S. DEBRAY, M.Com., LL.B., FCA
Chartered Accountant

S. DEBRAY & ASSOCIATES

Chartered Accountants
House No. B/111 Keziekhe [North Block],
Above : K. K. Enterprise,
Opposite: HDFC Bank – Kohima Branch,
Kohima – 797001, Nagaland.
Mob: 0-9862089816
E-mail : cadebray@gmail.com

AUDITOR'S REPORT

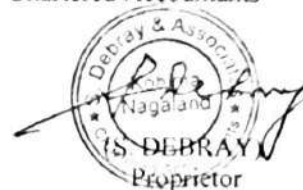
We report that we have audited the attached Receipts and Payments Account of Peren Town Council, Peren, Nagaland (Establishment Notification No. - TC/HOME-07/2001 dt.01-09-2003) for the year ending on 31st March,2022 signed by us under reference to this report and the relative 'Notes on Accounts' annexed thereto for the year ended on that date. These Statements are the responsibility of the Peren Town Council Administrator/Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain a reasonable assurance about whether the financial statements are free from materials misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Administrator/Management as well as evaluating the overall financial statement presentation.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion proper books of accounts have not been kept by the Peren Town Council as far as appears from our examination of those books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to the 'Notes' on Notes on Accounts (Annexure-I) give a true and fair view with respect to the Receipts and Payments Accounts of the Peren Town Council for the year ending on 31st March,2022.

For S. DEBRAY & ASSOCIATES
Chartered Accountants



Mem. No. 051071
FRN : 322777E

Place : Kohima
Date :

PEREN TOWN COUNCIL

PEREN :: NAGALAND

ESTD. :- TC/HOME-7/2001 Dated:-01-Sep-03

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.	Rs.
Opening Balance :			Payments made during the year:		
Cash at Bank:			Expenses for AKAM Programme		1,60,000
SBI - Peren Br. - SB A/c - 6911922	9,615		Construction of IHHL (101 nos.)		6,06,000
SBI - Peren Br. - SB A/c - 1868577	-		Const of Community Toilet (15 nos.)		3,26,655
SBI - Peren Br. - CD A/c - 8627842	-		Construction of Storm Water Drainage		
Balance in PFMS	-		- at Local Ground area		2,00,000
Cash in hand	34,743	44,358	Constrn of Footstep at Ndining ward		1,00,000
			Electrification repair at Town Hall		50,000
			Purchase of Dumping Site (56628sqft)		7,00,000
Grants received during the year:			Construction of Marketing Complex-		
Received from Urban Development-			- & Seating Gallery		43,00,000
- Swach Bharat Mission - Urban			Honorarium to MIS (09 months)		72,000
a. Honorarium to MIS	72,000				
b. Facilitation of Best Ward	20,000				
c. For IHHL & Community Toilet					
- Central Share	8,39,400		Salary and Wages to LDA, Driver, -		
- State Share	93,255		- and Sanitation Staff		3,30,000
d. Azadi ka Amrit Mahotsav	1,60,000	11,84,655	Electricity Bill		12,750
			POL		1,08,593
Received from Municipal Affairs -			Purchase of Sanitation Materials		15,350
a. 14th FC 1st & 2nd Installment O&M	2,00,000		Vehicle repair & maintenance exp.		1,47,230
b. 14th FC(2015-20) Basic Grant	50,00,000		Meeting & Refreshment exp.		9,940
c. Grants-in-Aid (State share) for -			Expenses for Event & Programme		25,000
- FY 2020-21	3,50,000	55,50,000	Printing & Stationery		44,115
Interest Received from Bank SB A/c:					
25.06.2021	2,725				
25.09.2021	26,241				
25.12.2021	19,445				
25.03.2022	4,782	53,193			
			Closing Balance :		
			Cash at Bank:		
Collection from Shop Rent		4,36,000	SBI - Peren Br. - SB A/c - 6911922	2,82,808	
Collection of shop yearly tender fee		2,20,000	SBI - Peren Br. - SB A/c - 1868577	-	
Income from Bolero-Pickup hire		50,320	SBI - Peren Br. - CD A/c - 8627842	3,885	
Income from Tipper Truck hire		29,000	Balance in PFMS	-	
			Cash in hand	73,200	3,59,893
		75,67,526			75,67,526

Notes on Accounts (Annexure - I) form an integral part of accounts.

In terms of our report of even date attached
For S. DEBRAY & ASSOCIATES
Chartered Accountants

Administrator

Accountant



Place : Kohima

Date:

Mem. No. 051071

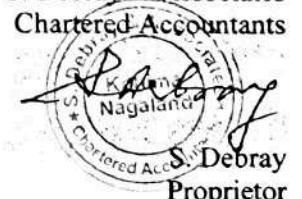
FRN : 322777E

PEREN TOWN COUNCIL
PEREN :: NAGALAND

NOTES ON ACCOUNTS FOR THE YEAR ENDING ON 31st MARCH,2022

1. Form the Notification No. TC/HOME-07/2001 dated 1st September, 2003 issued by Department of Municipal Affairs, Govt. of Nagaland, Nagaland, Kohima, it came to light that vide Notification No. MA-52/2015(A), dated 06.09.2019 & 14.10.2019 the Governor of Nagaland made invitation for claims and objections with regard to the determination of Boudaries relating to the different Town Councils in districts of Nagaland State (inclusive the Boudaries of Peren Town Council, PEREN District) as per the Schedules attached with the aforesaid Notifications and in absence of any objection being received in this regard the Governor of Nagaland in exercise of the powers conferred u/s 5 of the Nagaland Municipal Act,2001 declared the Boundaries as mentioned in the Schedules attached with those aforementioned Notification [Peren Town Council, PEREN being included therein] and thus Peren Town Council came into existence and became operative.
2. Accounts have been maintained on 'Cash Basis'.
3. The Town Council opened 02 Bank Accounts [One CD A/cs with SBI & two SB A/cs with SBI – Peren Branch simultaneously].
4. No PFMS Account was in operation during the year under audit.
5. Asset Register, Stock Register, Registers for receivable & payable and other required Books of Accounts not being maintained by the Town Council. Moreover, The Town Council does not have any budgetary system to estimate Income & Expenditure for the particular Financial Year.
6. Accounts have not been maintained properly – Cash Book maintenance was not satisfactory and General Ledger & Assets register was not being maintained.
7. List of Books of Accounts and other relevant records produced for audit are stated below :
 - a) Bank Statement of State Bank of India – Peren Branch (Current A/c No. 8627842 and Savings A/cs No. 6911922&1868577)
 - b) Payment Vouchers/Account Payee Receipts, Actual payment receipts etc.
 - c) Note Sheet File for different projects showing approval/sanctions from appropriate authority, Utilisation Certificate.
 - d) In some cases, payments above 20,000/- were made in cash.
8. Vouchers, Bills, Cash Memos etc. were not always available - mostly Kachha Receipts were made available to audit.
9. Bank Reconciliation Statement for the period from 1st April,2021 to 31st March,2022 has not been prepared since the Receipts & Payments Account [Cash Book] Bank Balance as on 31st March,2022 agreed with the Bank Balance as on 31st March,2022 as per Bank Statement issued by SBI – Peren Branch.
10. Construction Works were carried out through local contractors and no 'Labour Cess' was deducted and deposited to Labour Welfare Board.
11. Generally, cash payments were made after cash withdrawal of Fund from Bank and it was also observed that the Cash Memos/Bills/Invoices etc. submitted by suppliers/contractors for construction works were exclusive of GST
12. In few cases Photographs for construction works have been provided without date & time or Geotagging.
13. Land acquired by the Town Council through Cash Payment which appears to be not appropriate – should have been through Bank only.
14. Bank Balances appearing in the Receipts & Payments Account as closing Balance as on 31st March,2022 are as per the Statement/Pass Book issued by the Bank. However, no Balance Confirmation Certificates have been obtained from the Bank confirming the Balances as on 31st March,2022.
15. The Peren Town Council had Rs. 73,200/- Cash-in-hand Balance as on 31st March,2022 as certified by the management of the Town Council.

In terms of our report of even date attached
For S. Debray & Associates
Chartered Accountants


S. Debray
Proprietor

Mem.No. – 051071
FRN : - 322777E

Administrator

Accountant

Place : Kohima
Date :



S. DEBRAY, M.Com., LL.B., FCA
Chartered Accountant

S. DEBRAY & ASSOCIATES

Chartered Accountants
House No. B/111 Keziekhe [North Block],
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Mob: 0-9862089816
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We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain a reasonable assurance about whether the financial statements are free from materials misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Administrator/Management as well as evaluating the overall financial statement presentation.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion proper books of accounts have not been kept by the Peren Town Council as far as appears from our examination of those books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to the 'Notes' on Notes on Accounts (Annexure-I) give a true and fair view with respect to the Receipts and Payments Accounts of the Peren Town Council for the year ending on 31st March,2023.

For S. DEBRAY & ASSOCIATES
Chartered Accountants



Mem. No. 051071
FRN : 322777E

Place : Kohima
Date :

PEREN TOWN COUNCIL

PEREN :: NAGALAND

ESTD. :- TC/HOME-7/2001 Dated:-01-Sep-03

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.	Rs.
Opening Balance :			Payments made during the year:		
Cash at Bank:			Salary (for 06 months) to LDA, -		4,13,000
SBI - Peren Br. - SB A/c - 6911922	2,82,808		- Driver, Sanitation worker, Chokidar		1,50,000
SBI - Peren Br. - SB A/c - 1868577	-		Construction of foot steps at Town		72,000
SBI - Peren Br. - CD A/c - 8627842	3,885		Salary MIS Asst (09 Months)		20,000
Balance in PFMS	-		Facilitation of Best performing -		16,000
Cash in hand	73,200	3,59,893	- Wards & Sensitising activities		50,000
			Individual & Public Toilet and -		
			- Sanitary awareness Programme		
Grants received during the year:			Capacity Building & A&OE		
Received from Urban Development-			Purchase of Desktop	56,350	
- Swach Bharat Mission - Urban			Purchase of Printer	12,550	
a. Capacity Building & A&OE	50,000		Purchase of UPS	1,350	
b. Salary to MIS Asstt.	72,000		Electrification in Office	23,720	
c. Toilet Awareness Prog.	16,000	1,38,000	Purchase of Office Furniture	44,830	
			Printing & Stationary	36,360	
			Transportation & Labour Chg.	5,860	
Received from Municipal Affairs -			Repair & renovation of office room	18,980	2,00,000
a. Salary to Staff (06 months)	4,13,000				
b. Penal int. NMPC 15th FC Untied Grant	1,50,000	5,63,000			
			Salary and Wages to LDA, Driver, -		4,80,000
Interest Received from Bank SB A/c:			Electricity Bill		11,340
25.06.2022	556		POL		1,37,000
25.09.2022	227		Purchase of Sanitation Materials		35,100
25.12.2022	550		Vehicle repair & maintenance exp.		85,950
25.03.2023	448	1,781	Town hall repairing (Gate & Ramp)		8,000
			Closing Balance :		
Collection from Shop Rent		4,81,260	Cash at Bank:		
Collection of Trade License issue		1,02,550	SBI - Peren Br. - SB A/c - 6911922	3,299	
Sanitation Fees collection		57,000	SBI - Peren Br. - SB A/c - 1868577	-	
			SBI - Peren Br. - CD A/c - 8627842	3,885	
			Balance in PFMS	-	
			Cash in hand	17,910	25,094
		17,03,484			
					17,03,484

Notes on Accounts (Annexure - I) from an integral part of accounts.

In terms of our report of even date attached
For S. DEBRAY & ASSOCIATES
Chartered Accountants

Administrator

Accountant


S. DEBRAY
 Proprietor
 Mem. No. 051071
 FRN : 322777E

Place : Kohima

Date:

PEREN TOWN COUNCIL
PEREN :: NAGALAND

NOTES ON ACCOUNTS FOR THE YEAR ENDING ON 31st MARCH,2023

1. Form the Notification No.TC/HOME-07/2001 dated 1st September, 2003 issued by Department of Municipal Affairs, Govt. of Nagaland, Nagaland, Kohima, it came to light that vide Notification No. MA-52/2015(A), dated 06.09.2019 & 14.10.2019 the Governor of Nagaland made invitation for claims and objections with regard to the determination of Boudaries relating to the different Town Councils in districts of Nagaland State (inclusive the Boudaries of Peren Town Council, PEREN District) as per the Schedules attached with the aforesaid Notifications and in absence of any objection being received in this regard the Governor of Nagaland in exercise of the powers conferred u/s 5 of the Nagaland Municipal Act,2001 declared the Boundaries as mentioned in the Schedules attached with those aforementioned Notification [Peren Town Council, PEREN being included therein] and thus Peren Town Council came into existence and became operative.
2. Accounts have been maintained on 'Cash Basis'.
3. The Town Council opened 03 Bank Accounts [One CD A/cs with SBI & Two SB A/cs with SBI – Peren Branch simultaneously].
4. PFMS Account (mainly for State Urban Development Agency) was in operation during the year under audit but no separate books of accounts maintained for PFMS Transactions & its reconciliations.
5. Asset Register, Stock Register, Registers for receivable & payable and other required Books of Accounts not being maintained by the Town Council. Moreover, The Town Council does not have any budgetary system to estimate Income & Expenditure for the particular Financial Year.
6. Accounts have not been maintained properly – Cash Book maintenance was not satisfactory and General Ledger was not maintained.
7. List of Books of Accounts and other relevant records produced for audit are stated below:
 - a) Bank Statement of State Bank of India – Peren Branch (Current A/c No. 8627842 and Savings A/cs No. 6911922&1868577)
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 - c) Note Sheet File for different projects showing approval/sanctions from appropriate authority, Utilisation Certificate.
 - d) In some cases, payments above 20,000/- were made in cash.
8. Vouchers, Bills, Cash Memos etc. were not always available - mostly Kachha Receipts were made available to audit.
9. Bank Reconciliation Statement for the period from 1st April,2022 to 31st March,2023 has not been prepared since the Receipts & Payments Account [Cash Book] Bank Balance as on 31st March,2023 agreed with the Bank Balance as on 31st March,2023 as per Bank Statement issued by SBI – Peren Branch.
10. Construction Works were carried out through local contractors and no 'Labour Cess' was deducted and deposited to Labour Welfare Board.
11. Generally, cash payments were made after cash withdrawal of Fund from Bank and it was also observed that the Cash Memos/Bills/Invoices etc. submitted by suppliers/contractors for construction works were exclusive of GST.
12. In few cases Photographs for construction works have been provided without date & time or Geotagging.
13. Land acquired by the Town Council through Cash Payment which appears to be not appropriate – should have been through Bank only.
14. Bank Balances appearing in the Receipts & Payments Account as closing Balance as on 31st March,2023 are as per the Statement/Pass Book issued by the Bank. However, no Balance Confirmation Certificates have been obtained from the Bank confirming the Balances as on 31st March,2023 .
15. The Peren Town Council had Rs.17,910/- Cash-in-hand Balance as on 31st March,2023 as certified by the management of the Town Council.

In terms of our report of even date attached
For S. Debray & Associates
Chartered Accountants


 S. Debray
 Proprietor
 Mem.No. – 051071
 FRN : - 322777E

Administrator

Accountant

Place : Kohima
Date :



S. DEBRAY, M.Com., LL.B., FCA
Chartered Accountant

S. DEBRAY & ASSOCIATES
Chartered Accountants
House No. B/111 Keziekhe [North Block],
Above : K. K. Enterprise,
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We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion proper books of accounts have not been kept by the Peren Town Council as far as appears from our examination of those books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to the 'Notes' on Notes on Accounts (Annexure-I) give a true and fair view with respect to the Receipts and Payments Accounts of the Peren Town Council for the year ending on 31st March,2024.

For S. DEBRAY & ASSOCIATES
Chartered Accountants

(S. DEBRAY)
Proprietor

Mem. No. 051071
FRN : 322777E

Place : Kohima

Date :

PEREN TOWN COUNCIL

PEREN :: NAGALAND

ESTD. :- TC/HOME-7/2001 Dated:-01-Sep-03

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.	Rs.
Opening Balance :			Payments made during the year:		
<u>Cash at Bank:</u>			Construction of Pay & Use Toilet -		
SBI - Peren Br. - SB A/c - 6911922	3,299		- & Urinal set		3,50,000
SBI - Peren Br. - SB A/c - 1868577	-		Construction of Road to Dumping site		5,00,000
SBI - Peren Br. - CD A/c - 8627842	3,885		Construction & Extention of 02 rooms		
Balance in PFMS	-		- on upper floor in Market area		8,00,000
Cash in hand	17,910	25,094	Construction of Side drainage at -		
			- market area (Ndining ward)		2,00,000
Grants received during the year:			Strengthening of road from Main -		
<u>Received from Urban Development-</u>			- town traffic point to MS Qtr.		3,00,000
- Swachh Bharat Mission - Urban			Augmentation of water supply for -		
a. Honorarium to MIS (05 months)	40,000		- Beilikui Ward, Peren		12,50,000
b. Capacity Building and A&OE	20,000		Development of Dumping Site		12,50,000
c. Used Water Management	2,00,000		Honorarium to MIS (05 months)		40,000
d. Solid Waste management(MRF)	2,00,000		Capacity Building and A&OE		20,000
e. IEC & Behaviour Change	80,000		Construction of MRF & Compost pit		2,00,000
f. NULM Programme	20,000		IEC & Behaviour Change Programme		80,000
g. IEC , Public Awareness	10,000	5,70,000	Safai Apnao , Bimari Bhagao Prog		10,000
			Used Water Management		2,00,000
<u>Received from Municipal Affairs -</u>			Expenditure for NULM Prog.		20,000
a. 15 FC Penal interest NMPC Tied Grant	3,00,000		Adv. Labour Chg. Paid for Water -		
b. 15th FC Untied Grants 2020-21	55,00,000		- Tank construction		80,000
c. 15th FC Tied Grants 2020-21	52,00,000				
d. Grants-in-Aid (State share) for -			Salary and Wages to LDA, Driver, -		3,72,000
- FY 2021-22	3,50,000	1,13,50,000	Electricity Bill		5,760
			POL		1,04,500
<u>Interest Received from Bank SB A/c:</u>			Purchase of Sanitation Materials		29,000
25.06.2023	1,321		Vehicle repair & maintenance exp.		39,800
25.09.2023	38,703		Meeting & refreshment expenditure		11,779
25.12.2023	47,840		Printing & Stationary		11,850
25.03.2024	46,377	1,34,241			
			Closing Balance :		
Collection from Shop Rent		5,57,040	<u>Cash at Bank:</u>		
			SBI - Peren Br. - SB A/c - 6911922	4,825	
			SBI - Peren Br. - SB A/c - 1868577	67,52,916	
			SBI - Peren Br. - CD A/c - 8627842	3,885	
			Balance in PFMS	-	
			Cash in hand	60	67,61,686
		1,26,36,375			1,26,36,375

Notes on Accounts (Annexure - I) form an integral part of accounts.

In terms of our report of even date attached
For S. DEBRAY & ASSOCIATES

Chartered Accountants


S. DEBRAY
Proprietor

Mem. No. 051071

FRN : 322777E

Administrator

Accountant

Place : Kohima

Date:

PEREN TOWN COUNCIL
PEREN :: NAGALAND

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15. The Peren Town Council had Rs. 60/- Cash-in-hand Balance as on 31st March, 2024 as certified by the management of the Town Council.

In terms of our report of even date attached
For S. Debray & Associates
Chartered Accountants


S. Debray
Proprietor

Mem.No. – 051071
FRN : - 322777E

Administrator

Accountant

Place : Kohima
Date :