



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

S.DEBRAY & ASSOCIATES

Chartered Accountants
House No. B/111 Keziekh [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 Tamlu Town Council, Longleng, Nagaland (Establishment Notification No. - MA-52/2015(A) dt.13-11-2019) 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 Tamlu 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 Tamlu 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 Tamlu Town Council for the year ending on 31st March,2022.

For S. DEBRAY & ASSOCIATES
Chartered Accountants



Mem. No. 051071
FRN : 322777E

Place : Kohima
Date : 14.11.2024

**TAMLU TOWN COUNCIL,
LONGLENG :: NAGALAND
ESTD: MA-52/2015(A) Dated:13/11/2019**

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

RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
Opening Balance :			Payments made during the year:		
SBI-Tamlu Br.- CD A/c-9239011	10,294		Construction of one public toilet and		
SBI-Tamlu Br.- SB A/c-3123828	-		- 02 nos. open Urinals at ADC Office		3,50,000
PFMS	-		Facilitation of Best performing -		
Cash in hand	1,230	11,524	- Wards & Sensitising activities		20,000
			Construction of Footsteps at -		
			- Aichong Ward		1,90,000
			Purchase of Land for Dumping Area		3,10,000
Grants received during the year:			Const of Boundary wall at dumping area		3,11,850
Grants-in-Aid (State share) for -			Drilling Borewell & construction -		
- FY 2020-21		3,50,000	- of water reservoir along with -		
Received from Municipal Affairs -			- filtration plant		14,38,500
- 14th FC Final Installment O&M		75,000	Construction of Marketing shed -		
Received from SBM-Urban		20,000	- at Old cemetery area		5,99,900
Received from Municipal Affairs -			Construction of Footsteps at -		
- 14th FC(2015-20) Basic Grant		30,00,000	- Thaudu ward		1,49,750
			Purchase of Printer		14,650
			Purchase of Desktop		39,500
			Printing & Stationary		15,850
			Wages to sanitation staff		36,000
Collection from Trade license issue		62,250	Repair & Maintenance		9,550
			Meeting & Refreshment expenses		11,850
			Miscellaneous expenses		4,600
			Bank Charges		649
			Closing Balance :		
			SBI-Tamlu Br.- CD A/c-9239011	14,645	
			SBI-Tamlu Br.- SB A/c-3123828	-	
			PFMS	-	
			Cash in hand	1,480	16,125
		35,18,774			
					35,18,774

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

Place : Kohima
Date : 14.11.2024

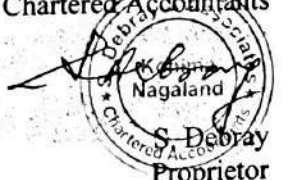

S. DEBRAY
 Proprietor
 Mem. No. 051071
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TAMLU TOWN COUNCIL
LONGLENG :: NAGALAND

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

1. Form the Notification No.Ma – 52/2015(A) dated 13th November, 2019 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 Tamlu Town Council, Longleng 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 [Tamlu Town Council, Longleng being included therein] and thus Tamlu 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 & SBI – Tamlu 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 – Tamlu Branch (Current A/c No. 9239011 & Savings A/c No. 3123828)
 - 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 – Tamlu 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 Tamlu Town Council had Rs. 1,480/- 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 :



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Chartered Accountant

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AUDITOR'S REPORT

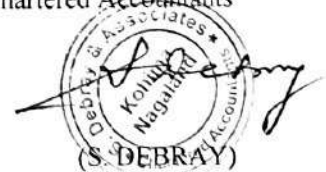
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For S. DEBRAY & ASSOCIATES
Chartered Accountants



(S. DEBRAY)

Proprietor
Mem. No. 051071
FRN : 322777E

Place : Kohima
Date : 14.11.2024

TAMLU TOWN COUNCIL
LONGLENG :: NAGALAND
ESTD: MA-52/2015(A) Dated:13/11/2019

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

RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
Opening Balance :			Payments made during the year:		
SBI-Tamlu Br.- CD A/c-9239011	14,645		Construction of public footsteps		3,50,000
SBI-Tamlu Br.- SB A/c-3123828	-				
PFMS	-		Honorarium paid to MIS Asstt.		24,000
Cash in hand	1,480	16,125	Printing & Stationary		17,660
			Toilet Awareness programme		22,340
Grants received during the year:					
<u>Received from Urban Development-</u>					
<u>- Swach Bharat Mission - Urban</u>					
a. Capacity Building & A&OE	40,000				
b. Salary to MIS Asstt.	24,000	64,000			
<u>Received from Municipal Affairs -</u>					
<u>Grants-in-Aid (State share) for -</u>					
<u>- FY 2021-22</u>		3,50,000			
			Wages to sanitation staff		32,000
			Miscellaneous expenses		3,930
			Bank Charges		649
			Closing Balance :		
Collection from Trade license issue		35,050	SBI-Tamlu Br.- CD A/c-9239011	13,996	
			SBI-Tamlu Br.- SB A/c-3123828	500	
			PFMS	-	
			Cash in hand	100	14,596
		4,65,175			4,65,175

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

Place : Kohima
Date: 14.11.2024

Proprietor
Mem. No. 051071
FRN : 322777E

TAMLU TOWN COUNCIL
LONGLENG :: NAGALAND

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

1. Form the Notification No.Ma – 52/2015(A) dated 13th November, 2019 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 Tamlu Town Council, LONGLENG 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 [Tamlu Town Council, Longleng being included therein] and thus Tamlu 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 & one SB A/c with SBI – Tamlu 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 – Tamlu Branch (Current A/c No. 9239011 & Saving A/c No. 3123828)
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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 – Tamlu 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 Tamlu Town Council had Rs.100/- 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
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Mem.No. – 051071
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 Administrator

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Place : Kohima

Date :



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For S. DEBRAY & ASSOCIATES
Chartered Accountants

Proprietor

Mem. No. 051071

FRN : 322777E

Place : Kohima

Date : 14.11.2024

TAMLU TOWN COUNCIL
LONGLENG :: NAGALAND
ESTD: MA-52/2015(A) Dated:13/11/2019

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

RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
Opening Balance :			Payments made during the year:		
SBI-Tamlu Br.- CD A/c-9239011	13,996		Construction of Approach road -		
SBI-Tamlu Br.- SB A/c-3123828	500		- at Aichong ward		2,50,000
PFMS	-		Constr. of Footpath at Shahnyu ward		1,00,000
Cash in hand	100	14,596	Constr. of Roadside Drain		1,50,000
			Constr. of Marketing shed and		
			- Footpath at Moije ward		4,50,000
			Construction of marketing shed -		
			- at Aichong ward		50,000
Grants received during the year:			Repair, renovation and furnishing-		
<u>Received from Urban Development-</u>			- of Office Building		6,00,000
- Swach Bharat Mission - Urban			Construction of Compost Pit		1,50,000
a. Honorarium to MIS (08 months)	24,000		Expenses for MRF		50,000
b. Used Water Management	2,00,000		Expenses for Used Water Management		2,00,000
c. Solid Waste management(MRF)	2,00,000		Exp. For Swachhata Hi Seva prog.		30,000
d. NULM Programme	10,000				
e. MoHUA - Swachhata Hi Seva	30,000	4,64,000	Honorarium paid to MIS Asstt.		24,000
<u>Received from Municipal Affairs -</u>					
a. Grants-in-Aid (State share) for -					
- FY 2022-23	3,50,000		Printing & Stationary		5,390
b. 15 FC Penal int. NMPC Tied Grant	3,00,000		Wages to sanitation staff		38,000
c. 15FC Penal int. NMPC UntiedGrant	1,00,000		Miscellaneous expenses		3,360
d. 15th FC Untied Grants 2020-21	10,00,000		Bank Charges		265
e. 15th FC Tied Grants 2020-21	22,00,000	39,50,000			
<u>Interest Received from Bank SB A/c:</u>					
25.06.2023	3				
25.09.2023	15,985				
25.12.2023	15,747				
25.03.2024	15,506	47,241			
			Closing Balance :		
Collection from Trade license issue		46,750	SBI-Tamlu Br.- CD A/c-9239011	23,996	
			SBI-Tamlu Br.- SB A/c-3123828	23,97,476	
			PFMS	-	
			Cash in hand	100	24,21,572
		45,22,587			
					45,22,587

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

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For S. DEBRAY & ASSOCIATES
Chartered Accountants

Administrator

Accountant

Place : Kohima
Date: 14.11.2024


S. DEBRAY
Proprietor

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