



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 Tizit Town Council, Mon, Nagaland (Establishment Notification No. - MA-52/2015(A) dt.18-08-2016) 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 Tizit 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 Tizit Town Council as far as appears from our examination of those books.

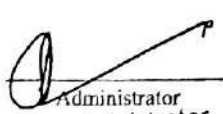
In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to the 'Notes' on Notes on Accounts (Annexure-I) give a true and fair view with respect to the Receipts and Payments Accounts of the Tizit Town Council for the year ending on 31st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

For S. DEBRAY & ASSOCIATES
Chartered Accountants



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

Place : Kohima
Date :

TIZIT TOWN COUNCIL					
MON :: NAGALAND					
ESTD: MA-52/2015(A) Dated:18-08-2016					
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH,2022					
RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
Opening Balance :			Payments made during the year:		
Cash at Bank:			Construction of Storm Water Drainage		
SBI - Tizit Br. - CD A/c- 8458921	1,401		- at Local Ground area		200,000
CBI - Tizit Br. - CD A/c - 5701028	-		Constn of Footstep at ward		100,000
Balance in PFMS	-		Electrification repair at Town Hall		50,000
Cash in hand	-	1,401	Purchase of Dumping Site		1,200,000
			Constr. of Marketing Complex		2,650,000
			Exp. For IEC Campaign		10,000
Grants received during the year:			Printing & Stationery		28,850
<u>Received from Urban Development-</u>			15 Nos. "No Parking" Board		39,000
- Swachh Bharat Mission - Urban			Programme & Events on Public awareness		32,150
a. Facilitation of Best Ward		20,000			
<u>Received from Municipal Affairs -</u>					
a. 14 FC (2015-2020) Basic Grant		3,850,000	POL		106,000
b. 14th FC 3rd inst.O&M		100,000	Meeting & Refreshment Expenses		10,350
c. Grants-in-Aid (State share) for-			General Expenses for office		16,530
- FY 2020-21		350,000	Fixed Pay & Wages		228,000
			Miscellaneous expenses		6,150
Collection from Trade License issue		112,400			
Collections of Toll tax		265,000	Bank Charges		5,723
			Closing Balance :		
			<u>Cash at Bank:</u>		
			SBI - Tizit Br. - CD A/c- 8458921	6,032	
Misc. Receipts		-	CBI - Tizit Br. - CD A/c - 5701028	9,646	
			Balance in PFMS	-	
			Cash in hand	370	16,048
		4,698,801			4,698,801
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 Administrator Place : Kohima Date: Tizit Town Council Nagaland			 S. DEBRAY Proprietor Mem. No: 051071 FRN : 322777E		
			Accountant		

TIZIT TOWN COUNCIL
MON :: NAGALAND

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

1. Form the Notification No.Ma – 52/2015(A) dated 18th August, 2016 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 Tizit Town Council, MON 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 [Tizit Town Council, Mon being included therein] and thus Tizit 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 & CBI – Tizit 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 & Central Bank of India – Tizit Branch (Current A/c No. 8458921 & 5701028)
 - 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 & CBI – Tizit 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 Tizit Town Council had Rs. 370/- 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],
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 Tizit Town Council, Mon, Nagaland (Establishment Notification No. - MA-52/2015(A) dt.18-08-2016) for the year ending on 31st March,2023 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 Tizit 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 Tizit 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 Tizit Town Council for the year ending on 31st March,2023.

For S. DEBRAY & ASSOCIATES
Chartered Accountants



Mem. No. 051071
FRN : 322777E

Place : Kohima
Date :

TIZIT TOWN COUNCIL MON :: NAGALAND ESTD: MA-52/2015(A) Dated:18-08-2016 RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023					
RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
Opening Balance :			Payments made during the year:		
Cash at Bank:			Construction of Organic Vegetable- - Market Shed		500,000
SBI - Tizit Br. - CD A/c- 8458921	6,032		Installation of Street Light (all wards)		500,000
CBI - Tizit Br. - CD A/c - 5701028	9,646		Advance paid for labour charges - - for const. of Hume pipe culvert		62,000
Balance in PFMS	-		Construction of MRF Base		140,000
Cash in hand	370	16,048	Salary to MIS Asstt.		24,000
			Expenses for Capacity Building		22,000
Grants received during the year:			Construction of Footsteps at Town		150,000
Received from Urban Development- - Swachh Bharat Mission - Urban					
a. MIS Asstt. Salary (08 months)	24,000		Repair & Maintenance		19,550
b. Capacity Building and A&OE	40,000	64,000	Printing & Stationary		22,650
			POL		123,530
Received from Municipal Affairs -			Meeting & Refreshment Expenses		13,570
a. MRF Base construction	140,807		General Expenses for office		19,730
b. Salary to Staff & Office Exp.	383,000		Fixed Pay & Wages		300,000
c. Penal int. NMPC 15th FC Untied Grant	150,000		Miscellaneous expenses		7,530
d. 15th FC(2020-21) Tied Grant	1,500,000	2,173,807			
			Bank Charges		1,327
Collection from Trade License issue		105,600			
			Closing Balance :		
			Cash at Bank:		
			SBI - Tizit Br. - CD A/c- 8458921	6,013	
			CBI - Tizit Br. - CD A/c - 5701028	448,145	
			Balance in PFMS	-	
			Cash in hand	410	454,568
Misc. Receipts		1,000			
		2,360,455			2,360,455

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
Administrator
Place : Kohima
Date: Tizit Town Council
Nagaland

Accountant

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

TIZIT TOWN COUNCIL
MON :: NAGALAND

Annexure-1

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

1. Form the Notification No.Ma – 52/2015(A) dated 18th August, 2016 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 Tizit Town Council, MON 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 [Tizit Town Council, Mon being included therein] and thus Tizit 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 & CBI – Tizit 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 & Central Bank of India – Tizit Branch (Current A/c No. 8458921 & 5701028)
 - 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,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 & CBI – Tizit 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 Tizit Town Council had Rs.644/- 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

Administrator

Accountant


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

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,
Opposite: HDFC Bank – Kohima Branch,
Kohima – 797001, Nagaland.
Mob: 0-9862089816
E-mail : eadebray@gmail.com

AUDITOR'S REPORT

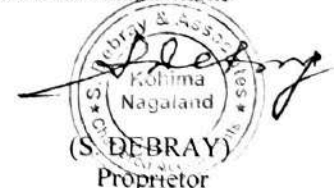
We report that we have audited the attached Receipts and Payments Account of Tizit Town Council, Mon, Nagaland (Establishment Notification No. - MA-52/2015(A) dt.18-08-2016) for the year ending on 31st March,2024 signed by us under reference to this report and the relative 'Notes on Accounts' annexed thereto for the year ended on that date. These Statements are the responsibility of the Tizit 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 Tizit 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 Tizit Town Council for the year ending on 31st March,2024.

For S. DEBRAY & ASSOCIATES
Chartered Accountants



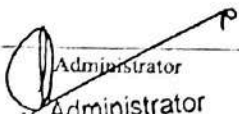
(S. DEBRAY)
Proprietor
Mem. No. 051071
FRN : 322777E

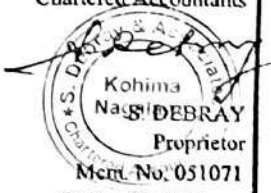
Place : Kohima
Date :

TIZIT TOWN COUNCIL MON :: NAGALAND ESTD: MA-52/2015(A) Dated:18-08-2016 RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH,2024					
RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
Opening Balance :			Payments made during the year:		
Cash at Bank:			Const. of Hume pipe culvert at -		
SBI - Tizit Br. - CD A/c- 8458921	6,013		- medical ward (final payment)		138,000
CBI - Tizit Br. - CD A/c - 5701028	448,145		Improvement of approach road -		
Balance in PFMS	-		- and construction of Hume Pipe-		
Cash in hand	410	454,568	- culvert at Police ward		300,000
			Construction of protection Wall &		
			- Security Fencing (Phase-I)		350,000
Grants received during the year:			Construction of protection Wall &		
Received from Urban Development-			- Security Fencing (Phase-II)		350,000
- Swach Bharat Mission - Urban			Construction of Compost Pit at -		
a. Honorarium to MIS (08 months)	24,000		- Dumping site		300,000
b. Used Water Management	200,000		Maintenance of Drain at Local ground		200,000
c. Solid Waste management(MRF)	200,000		Construction of MRF & Compost pit		200,000
d. NULM Programme	10,000		Honr. to MIS asstt. (08 months)		24,000
e. MoHUA - Swachhata Hi Seva	40,000	474,000	Exp. For Swachhata Hi Seva prog.		40,000
			Printing & Stationary		16,350
Received from Municipal Affairs -			POL		126,330
a. 15th FC Penal interest NMPC Tied Grant	300,000		Meeting & Refreshment Expenses		9,650
b. 15th FC Penal interest NMPC Untied Grant	150,000		General Expenses for office		12,860
c. 15th FC Tied Grants 2020-21	2,700,000		Fixed Pay & Wages		300,000
d. Grants-in-Aid (State share) for -			Miscellaneous expenses		6,550
- FY 2021-22	350,000		Bank Charges		921
- FY 2022-23	350,000	3,850,000			
			Closing Balance :		
Collection from Trade License issue		230,800	Cash at Bank:		
Business Tender Fees Collected		200,000	SBI - Tizit Br. - CD A/c- 8458921	6,013	
Sanitation Fees collected		40,000	CBI - Tizit Br. - CD A/c - 5701028	2,868,050	
Misc. Receipts		-	Balance in PFMS	-	
			Cash in hand	644	2,874,707
		5,249,368			
					5,249,368

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
Place : Kohima
Date: Tizit Town Council
Nagaland


Kohima
Nagaland
S. DEBRAY
Proprietor
Memt. No: 051071
FRN : 322777E

TIZIT TOWN COUNCIL
MON :: NAGALAND

NOTES ON ACCOUNTS FOR THE YEAR ENDING ON 31st MARCH,2024

1. Form the Notification No.Ma – 52/2015(A) dated 18th August, 2016 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 Tizit Town Council, MON 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 [Tizit Town Council, Mon being included therein] and thus Tizit 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 & CBI – Tizit 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 & Central Bank of India – Tizit Branch (Current A/c No. 8458921 & 5701028)
 - 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,2023 to 31st March,2024 has not been prepared since the Receipts & Payments Account [Cash Book] Bank Balance as on 31st March,2024 agreed with the Bank Balance as on 31st March,2024 as per Bank Statement issued by SBI & CBI – Tizit 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,2024 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,2024 .
15. The Tizit Town Council had Rs. 410/- 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 :