



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.
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AUDITOR'S REPORT

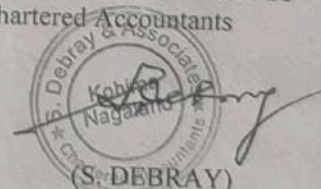
We report that we have audited the attached Receipts and Payments Account of Tseminyu Town Council, Tseminyu, Nagaland (Establishment Notification No. - TC/HOME-07/2001 dt.01-09-2003) for the year ending on 31st March, 2024 signed by us under reference to this report and the relative 'Notes on Accounts' annexed thereto for the year ended on that date. These Statements are the responsibility of the Tseminyu 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 Tseminyu 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 Tseminyu 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 : 29.10.2024

TSEMINYU TOWN COUNCIL

TSEMINYU - NAGALAND

Fiscal Year 2021-22 (2021-22) dated 01/03/2022

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

RECEIPTS	No.	Rs.	PAYMENTS	No.	Rs.
Opening Balance:			Payments made during the year:		
Cash at Bank:			Construction of Regret Tank with Sunk		
SDI - TSMNY Dr. - CD A/c - 843747	14,618		- put for public toilet at Ward No - 1,		4,40,000
SDI - TSMNY Dr. - CD A/c - 139827	16,009		- Ward-2, Ward-4 & Ward-9		
Balance in PFMS	8,000		Construction of Water Reservoir tank		8,16,500
Cash in hand	-	34,627	- for public toilet at Ward-2, 3, 4 & 9		
			Purchase of Waste Bin for distribution		2,41,500
			- to targeted Household		3,50,000
<u>Grants received during the year:</u>			Construction of Footsteps at ward-3		
Received from Urban Development			Installation of Toilet & Stage in -		3,60,000
Grant in Aid - State Government	3,30,000		- Town Hall (Installation of Tiles)		20,60,000
Received from M.A.D for Penal -			Purchase of Land for waste dumping		
- interest NMPC Tied Grant	3,00,000		Partial development dumping land &		5,50,000
Received from Municipal Affairs -			- waste management facility		
- 15th FC Tied Grants	57,00,000		Construction of Water Distribution -		10,50,000
Received from Municipal Affairs -			- Tank at Ward - 2 & 4		3,50,000
- 15th FC Untied Grants	40,00,000		Water Harvesting Tank at Ward-6		15,50,000
Received from Urban Development	10,40,000		Marketing Complex at Ward-8		5,65,000
			Construction of Culvert at Dumping site		
			Construction of retaining wall at -		7,85,000
			- Dumping Site		
			Purchase of Water Pump & installation		7,50,000
			- of pipeline for water supply ward 1		7,45,000
Collection from Hall Rent	21,000		Construction of Community Water Tank		60,000
Collection from Trade License issue	5,86,730		IEC - SHS Activities - MoIUA		
			Solid Waste Management - Const. of -		1,50,000
			- Compost Pit		50,000
			Setting up of MRF		3,00,000
			IEC - Toilet Campaign (MoIUA)		2,00,000
			Construction of Compost Pit & MRF		2,00,000
			Exp. For Used water Management		40,000
			Capacity Building & A&OE		48,000
			Honr. To MIS (06 months)		
			Earth cutting for Agri-Road at -		1,30,000
			- New Sanitary Land Fill site		14,674
			Independence Day Celebration		1,97,862
			POL		66,000
			Salary Paid		52,000
			Wages paid to Sanitation Labour		11,730
			Printing & Stationery		12,286
			Republic Day - Social work		41,965
			Vehicle repair		16,150
			General Office Exp.		
			<u>Closing Balance:</u>		
			Cash at Bank:		
			SDI - TSMNY Dr. - CD A/c - 843747	14,618	
			SDI - TSMNY Dr. - CD A/c - 139827	16,009	
			Balance in PFMS	-	
			Cash in hand	65,113	95,740
		1,20,32,407			1,20,32,407

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

Kohima

S. DEBRAY

Proprietor

Administrator

Additional Deputy Commissioner

Place: Kohima & Admin. Centre

Date: Tseminyu Town Council

Mem. No. 051071

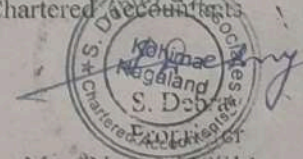
FRN: 322777E

TSEMINYÜ TOWN COUNCIL
KOHIMA :: NAGALAND

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

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 Boundaries relating to the different Town Councils in districts of Nagaland State (inclusive the Boundaries of Tseminyü Town Council, Kohima 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 [Tseminyü Town Council, Kohima being included therein] and thus Tseminyü Town Council came into existence and became operative.
2. Accounts have been maintained on 'Cash Basis'.
3. The Town Council opened 02 Bank Accounts [Two CD A/cs with SBI – Tseminyü Branch].
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 – Tseminyü Branch (Current A/c No. 843747 & A/c No. 139827)
 - 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 – Tseminyü 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 Tseminyü Town Council had Rs.65,113/- 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



Mem. No. - 651071
FRN :- 322777E

Administrator

Accountant

Place : Kohima
Date : 29.10.2024