

## Table of Contents

	Paragraph(s)	Page No.
Preface		iii
Overview		v
<b>Chapter-I: Constitution, Rules and Maintenance of Accounts</b>		
Profile of Bodoland Territorial Council	1.1	1
Organisational Structure of BTC Secretariat	1.2	2
Human Resources	1.2.1	3
Rules for the Management of District Fund	1.3	3
Maintenance of accounts	1.4	3
Internal Control	1.5	4
Recommendations	1.6	4
<b>Chapter-II: Autonomous District Council Fund</b>		
Introduction to District Fund	2.1	7
BTC Resources	2.1.1	7
Budgetary process	2.1.2	8
Release of funds by State Government	2.1.3	9
Receipts and Disbursement	2.2	9
Composition of receipts	2.2.1	9
Summary of financial transactions	2.2.2	10
Trend of receipts and disbursement	2.2.3	10
Surplus/deficit under District and Deposit Fund	2.2.4	11
Unspent balance	2.2.5	11
Receipts of Own Fund compared with previous years	2.2.6	12
Sector wise receipts and disbursement under District Fund	2.2.7	13
Sector wise receipts and disbursement under Deposit Fund	2.2.8	14
Receipts compared to budget provision	2.3	14
Conclusion	2.4	15
Recommendations	2.5	16
<b>Chapter-III: Audit of Annual Accounts</b>		
Introduction to Accounts and Comments on Council Accounts	3.1	17
Comments on Form of Accounts	3.2	17
Comments on Accounts	3.3	19
District fund	3.3.1	19
Deposit Fund	3.3.2	20
Reconciliation of records	3.4	21
Non reconciliation with Appropriation Accounts	3.4.1	21
Non reconciliation with Personal Deposit Account	3.4.2	21
Conclusion	3.5	22
Recommendations	3.6	22
<b>Chapter-IV: Compliance Audit Observations</b>		
Excess expenditure of ₹ 16.82 crore on land procurement	4.1	23
Unfruitful expenditure of ₹ 8.75 crore towards construction of Agro Processing Park at Lalpool	4.2	24
Doubtful execution of work valued ₹ 58.07 lakh	4.3	26
Excess expenditure of ₹ 1.23 crore towards procurement of Hybrid Maize	4.4	27
Conclusion	4.5	28
Recommendations	4.6	28
<b>Appendices</b>		<b>31</b>