

TABLE OF CONTENTS

	Paragraph(s)	Page No.
Preface		iii
Overview		v
Chapter-I: Constitution, Rules and Maintenance of Accounts		
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
Chapter-II: Autonomous District Council Fund		
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	12
Receipts of Own Fund compared with previous years	2.2.6	13
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	15
Conclusion	2.4	16
Recommendations	2.5	16
Chapter-III: Audit of Annual Accounts		
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	23
Chapter-IV: Compliance Audit Observations		
Inadmissible payment towards procurement of dustbin	4.1	25
Wrongful Payment on short supply of solar devices	4.2	26
Extra avoidable expenditure on procurement of Blanket	4.3	27
Non-realisation of Contract Money of Minor Minerals at enhanced rate	4.4	28
Conclusion	4.5	28
Recommendations	4.6	29
Appendices		31