

## PREFACE

1. This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Nagaland under Article 151 of the Constitution of India for being laid on the floor of the State Legislature.
2. The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Nagaland under the Social (including Local Governments Audit), Economic, General and Revenue Sectors *viz.* Labour, Health and Family Welfare, Urban Development, School Education, Public Works (Roads & Bridges), Water Resources, Tourism, Rural Development, Home (Police), Finance (Treasuries and Accounts), Finance (Taxation) and Municipal Affairs Departments.
3. The cases mentioned in this Report are those which came to notice in the course of test audit during the year 2022-23 as well as those which came to notice in earlier years but could not be reported in the previous Reports. Matters relating to the period subsequent to 2022-23 have also been included, wherever necessary. The Report has been finalised after considering the response of the Government Departments, wherever received.
4. The audits have been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.
5. The Report of the Comptroller and Auditor General of India containing the observations on State Finances is presented separately.