

# PREFACE

1. This Report of the Comptroller and Auditor General of India contains the results of performance audit on 'Public Distribution System' in Nagaland. The Report has been prepared for submission to the Governor under Article 151(2) of the Constitution of India.
2. The audit was conducted through a test-check of the records of the Director of Food and Civil Supplies and field level implementing agencies viz., District, Public Distribution Centres, Village Councils and Fair Price Shops during the period from 2005 to 2011.
3. The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.