## PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Mizoram under Article 151 of the Constitution of India.

The Report contains significant results of the performance and compliance audits of the departments of the Government of Mizoram under the Social, Economic and Revenue Sectors including Health & Family Welfare Department; Labour, Employment, Skill Development & Entrepreneurship Department; Urban Development & Poverty Alleviation Department; Power & Electricity Department; Commerce & Industries Department; Rural Development, Horticulture, Agriculture, Home, Local Administration, Tourism, Taxation and Transport Departments.

The cases mentioned in this Report are those which came to notice in the course of test audit of accounts for the year 2019-20, as well as those which came to notice in earlier years, but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2019-20 have also been included, wherever necessary.

The audits have been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.