

## **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, Revenue Sectors and Local Government including Disaster Management & Rehabilitation Department, Urban Development & Poverty Alleviation Department, Labour, Employment, Skill Development and Entrepreneurship Department, Health & Family Welfare Department, Higher & Technical Education Department, Public Health Engineering Department, Art and Culture Department, Public Works Department, Power and Electricity Department, Commerce and Industries Department, Taxation Department and Aizawl Municipal Corporation.

The cases mentioned in this Report are those which came to notice in the course of test audit of accounts for the year 2022-23, 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 2022-23 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.