

## Preface

1. This Report has been prepared for submission to the Governor of Nagaland under Article 151 of the Constitution.
2. The Report deals with the findings of performance reviews and audit of transactions in various departments.
3. The Report also contains the observations arising out of audit of Statutory Corporations and Government Companies and revenue receipts.
4. The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2011-12, as well as those which had come to notice in earlier years, but could not be dealt with in previous Audit Reports. Matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.
5. Audit observations on matters arising from the examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2012 are included in a separate report on State Finances.
6. The Audits have been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.