

## PREFACE

This Report for the year ended 31 March 2017 has been prepared for submission to the Government of Mizoram in terms of Annual Technical Guidance and Support to audit of Rural Local Bodies (RLBs) and Urban Local Body (ULB) under Section 20 (1) of Comptroller and Auditor General of India's (C&AG's) (Duties, Powers and Conditions of Service) Act, 1971.

The Report contains significant results of the audit of the RLBs (Village Councils) and ULB (Aizawl Municipal Corporation) in the State including the departments concerned.

The issues noticed in the course of the test audit for the period 2016-17 as well as those issues which came to notice in earlier years, but could not be dealt within the previous Reports have also been included, wherever necessary.

The audit has been conducted in conformity with the auditing standards issued by the Comptroller and Auditor General of India.