

Preface

1. This Report has been prepared for submission to the Governor of Nagaland under Article 151 (2) of the Constitution for being laid before the Legislature of the State.
2. This Report has three chapters. Chapters I and II of this Report contain audit findings on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2018.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the current year.