

PREFACE

This Report for the year 2007-08 and 2008-09 deals with the results of audit of the accounts of Panchayat Raj Institutions in the State of Sikkim.

This report has been prepared for submission to the Government of Sikkim in accordance with the terms of Technical Guidance and Support of the audit of accounts of Panchayats Raj Institutions by the Comptroller and Auditor General of India under Section 20(1) of Comptroller and Auditor General's D.P.C. Act 1971.

The cases mentioned in the report are among those which came to notice mainly in course of audit of accounts of Zilla Panchayats and Gram Panchayats for the years 2007-08 and 2008-09.

The purpose of this report is to give overviews of the functioning of PRIs in the State of Sikkim and to draw the attention of the executive Department and PRIs for remedial actions and improvement wherever necessary.