

## PREFACE

*This Report for the year 2010-11 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 and conditions of the Technical Guidance and Support (TGS) on audit of the accounts of Panchayat Raj Institutions as entrusted by the State Government to the Comptroller and Auditor General of India under Section 20(1) of CAG's DPC 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 year 2010-11.*

*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.*

*This is the fourth Technical Inspection Report for the PRIs of the State of Sikkim, suggestions for improvement of the same is welcome from the Government of Sikkim and PRIs.*