

PREFACE

This Report for the year 2012-13 deals with the results of audit of the accounts of Panchayat Raj Institutions and Urban Local Bodies in the State of Sikkim. This is the sixth Technical Inspection Report for the PRIs and ULBs of 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 (PRIs) and Urban Local Bodies (ULBs) 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, Gram Panchayats and Urban Local Bodies for the year 2012-13.

The purpose of this report is to give an overview of the functioning of PRIs and ULBs in the State of Sikkim and to draw the attention of the executive Departments, PRIs and ULBs for remedial actions and improvement wherever necessary.