

PREFACE

1. **This Report has been prepared for submission to the Governor of Sikkim under Article 151 of the Constitution.**
2. **Chapters I and II of this report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2013. Information has been obtained from the Government of Sikkim wherever necessary.**
3. **Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.**
4. **The Report containing the findings of performance audit and audit of transactions in various departments, audit of Statutory Corporations, Boards, Government Companies and Revenue Receipts are presented separately.**