

## PREFACE

*This Report for the year ended March 2017 has been prepared for submission to the Government of Sikkim in terms of Technical Guidance and Support to audit of PRIs and ULBs under Section 20(1) of CAG's (DPC) Act 1971.*

*The Report contains significant results of the audit of the Panchayati Raj Institutions and Urban Local Bodies in the State including the departments concerned.*

*The issues noticed in the course of test audit for the period 2016-17 as well as those issues which came to notice in earlier years, but could not be dealt with in the previous Reports have also been included, wherever necessary.*

*The audit has been conducted in conformity with auditing standards issued by the Comptroller and Auditor General of India.*