## **PREFACE**

- 1. This Report for the year ended March 2017 has been prepared for submission to the Governor of Sikkim under Article 151 of the Constitution of India.
- 2. The Report contains significant results of the performance audit and compliance audit of the departments of the Government of Sikkim. It covers the Social, Economic, Revenue and General Sectors including the departments of, Animal Husbandry, Livestock, Fisheries and Veterinary Services; Energy and Power; Food Security and Agriculture Development; Labour; Roads and Bridges; Rural Management and Development; Social Justice, Empowerment and Welfare; Urban Development and Housing; and Water Resources and River Development. It also covers public sector undertaking, viz. State Bank of Sikkim.
- 3. The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2016-17 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2016-17 have also been included, wherever necessary.
- 4. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.