

## PREFACE

1. This Report for the year ended March 2018 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 Economic, Revenue and General Sectors including the departments of Roads and Bridges; Rural Management and Development; Land Revenue and Disaster Management; Urban Development and Housing; Information Technology and Police. It also covers public sector undertaking, viz. Sikkim State Co-operative Supply and Marketing Federation Limited and Sikkim Power Investment Corporation Limited.
3. The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2017-18 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 2017-18 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.

