



सत्यमेव जयते

**Annual Technical Inspection Report on
Panchayati Raj Institutions
and
Urban Local Bodies
for the year ended 31 March 2021**

**Government of Sikkim
Office of the Principal Accountant General (Audit),
Sikkim**

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PREFACE

This Combined Report for the year ended 31 March 2021 has been prepared for submission to the Government of Sikkim in terms of Technical Guidance and Supervision 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 2017-18 to 2020-21 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.