

PREFACE

1. This Report for the year ended March 2014 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 under the Social, Economic, Revenue and General Services including the Departments of Human Resource Development, Roads and Bridges, Tourism and Civil Aviation, Excise (Abkari), Finance, Revenue and Expenditure, Development Planning, Economic Reforms and North Eastern Council Affairs and public sector undertakings, viz. State Trading Corporation of Sikkim, State Bank of Sikkim, Sikkim Poultry Development Corporation Limited and Sikkim Power Development Corporation Limited.
3. The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14 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 2013-14 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.