

PREFACE

1. This Report for the year ended March 2016 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 and Revenue Sectors including the departments of Food and Civil Supplies and Consumer Affairs; Health Care, Human Services and Family Welfare; Human Resource Development; Roads and Bridges; Land Revenue and Disaster Management; Urban Development and Housing; Building and Housing; Forest, Environment and Wildlife Management; Tourism and Civil Aviation; Water Security and Public Health Engineering; Energy and Power, Excise (Abkari) and Transport as well as public sector undertakings, viz. Sikkim Industrial Development and Investment Corporation Limited and 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 2015-16 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 2015-16 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.

