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## **PREFACE**

*This Report of the Comptroller and Auditor General of India for the year ended 31 March 2022 has been prepared for submission to the Governor of Sikkim under Article 151 of the Constitution of India.*

*This Report contains significant results of Performance Audit and Compliance Audit (including Subject Specific Compliance Audit) of the departments of the Government of Sikkim under Social, Economic, Revenue & General Sectors and Public Sector Undertakings.*

*The cases mentioned in the Report are those which came to notice in test audit during the period 2020-21 and 2021-22, as well as those which came to notice in earlier years, but could not be dealt with in the previous reports. Matters relating to the period subsequent to 2020-22 have also been included appropriately in the Report.*

*The audits have been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.*