

Preface

The Report has been prepared for submission to the Government of Sikkim in accordance with the terms and conditions of the entrustment of audit of Panchayat Raj Institutions by the State Government to Comptroller and Auditor General of India under Section 20(1) of CAG's DPC Act 1971, in 2001.

This Annual Technical Inspection Report for the year 2009-10 is consolidation of major audit findings arising out of audit of accounts of Panchayat Raj Institutions in the State of Sikkim and the performance audit of Twelfth Finance Commission grants.

The purpose of this report is to give overview of the functioning of PRLs in the State of Sikkim and to draw the attention of the Executive Department and PRLs for remedial action and improvement wherever necessary.

The audit findings in the Report are those which came to notice in the course of audit of accounts of Panchayat Raj Institutions conducted during 2009-10.

