

PREFACE

1. This Report for the year ended March 2015 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; Energy and Power; Horticulture and Cash Crop Development; Forest, Environment and Wildlife Management; Roads and Bridges; Rural Management and Development; Transport; Finance, Revenue and Expenditure; Excise (Abkari); Land Revenue and Disaster Management; Building and Housing and public sector undertakings/Board, viz. Sikkim State Co-operative Bank Limited, Sikkim Tourism Development Corporation Limited and Sikkim Housing Development Board.
3. The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2014-15 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 2014-15 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.