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The SIKKIM MUNICIPALITIES ACT,2007

Section 63 - (1)

After adoption of the financial statement and the balance sheet and accounts, the report of the Auditor along with the report of the results of the test check of accounts of the Comptroller and Auditor-General of India by the Municipality, the Chief Municipal Officer shall, forward the same to the State Government together with a report of the action taken thereon by the Municipality and shall also send copies thereof to the Auditor and the Comptroller and Auditor-General of India. (2) If there is any difference of opinion between the Auditor and the Municipality or if the Municipality does not remedy the defects or the irregularities mentioned in the report of the Auditor within such period as may be prescribed, the Auditor shall refer the matter to the State Government whose decision thereon shall be final and binding. Power of State