

PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Kerala under Article 151 of the Constitution for being laid before the State Legislature.

This Report covering the year 2012-13 contains significant results of the performance and compliance audit of the Departments/Autonomous Bodies of the Government of Kerala under the General and Social Sectors.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, based on the Auditing Standards of the International Organisation of Supreme Audit Institutions.

Chapter I of this Report covers auditee profile, authority for audit, planning and conducting of audit and responses of the department to the draft paragraphs. Highlights of audit observations included in this Report have also been brought out in this chapter.

