

## Preface

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

The Report contains significant results of the compliance audit of the Departments of Government of Kerala under Revenue Sector, including Commercial Taxes Department, Revenue and Disaster Management Department, Motor Vehicle Department, Department of Power and State Excise Department.

The instances mentioned in this Report are those, which came to notice in the course of test audit of records during the year 2013-14 as well as those which came to notice in earlier years but could not be reported in previous Audit Reports; instances relating to the period subsequent to 2013-14 have also been included wherever necessary.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.