

Preface

This Report for the period 2019-21 is prepared for submission to the Governor of Kerala under Article 151 (2) of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, as amended from time to time.

2 The Report deals with the significant results of the compliance audits of the State Government Departments and State Public Sector Undertakings under the clusters namely Culture and Tourism, Environment, Science and Technology, Public Works, Transport and Industries and Commerce.

3 This Report has been divided into two parts. Part I deals with the Compliance Audit observations of State Government Departments and Part II deals with the Compliance Audit observations of State Public Sector Undertakings.

4 The instances mentioned in this Report are those which came to notice in the course of test audit of records during the period 2019-21 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 2019-21 are also included wherever necessary.

The audit is conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.