

PREFACE

This Report of the Comptroller and Auditor General of India for the period ended March 2024 is prepared for submission to the Governor of Kerala under Article 151 (2) of the Constitution of India, for being laid before the Legislature of the State.

The Report contains significant results of Audit of the Departments and Autonomous Bodies of the Government of Kerala including Departments of Co-operation, Fisheries, Health and Family Welfare, Higher Education, Scheduled Castes Development and Water Resources.

The instances mentioned in this report are those, which came to notice in the course of test audit for the period 2023-24 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 2023-24 are also included, wherever found necessary.

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