

PREFACE

The Report of the Comptroller and Auditor General of India for the year ended March 2023 has been prepared for submission to the Governor of Kerala under Article 151(2) of the Constitution of India, for being laid before the State Legislature.

This Report contains the results of Performance Audit on Integrated Financial Management System - Kerala covering the period from 2016-17 to 2022-23.

The instances mentioned in the Report are those which came to notice in the course of the Performance Audit conducted during April 2022 to June 2023, September 2023 to October 2023 and June 2024 to July 2024.

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