

PREFACE

This Report for the period ended March 2023 has been prepared for submission to the Governor of the State of Kerala under Article 151 (2) of the Constitution of India.

The Report contains significant results of the audit of Panchayat Raj Institutions (PRIs) and Urban Local Bodies (ULBs) in the State.

The issues noticed in the course of audit for the period 2022-23 as well as those issues which came to notice in earlier years but could not be dealt within the previous Reports, have also been included, wherever necessary.

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

