

PREFACE

This Report of the Comptroller and Auditor General of India for the period ended March 2023 is prepared for submission to the Governor of Kerala under Article 151 (2) of the Constitution for being laid before the State Legislature.

The Report contains significant results of Compliance Audit of the Departments and Autonomous Bodies of the Government of Kerala including Departments of Agriculture Development and Farmers' Welfare, Higher Education and Women and Child Development.

The instances mentioned in this report are those, which came to notice in the course of test audit for the period 2022-23 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 2022-23 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.