

PREFACE

This Report has been prepared for submission to the Governor under Article 151 of the Constitution.

Chapters I and II of this Report respectively contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2006.

The remaining Chapters deal with the findings of performance audit and audit of transactions in the various departments including the Public Works and Water Resources Departments, audit of Stores and Stock, audit of Autonomous Bodies and audit of Internal Control System in Government Departments.

The findings of Information and Technology audit reviews of Acquisition and Implementation of Forest Management Information System and Computerised Billing and Revenue Collection System in Kerala Water Authority pertaining to Forest and Wild Life Department and Water Resources Department respectively are being presented in a separate volume titled Report of the Comptroller and Auditor General of India (Civil) for the year ended 31 March 2006 – Volume-II - Government of Kerala.

The Report containing the observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Reports containing such observations on Revenue Receipts and Local Self Government Institutions are presented separately.

The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2005-06 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2005-06 have also been included wherever necessary.