

## PREFACE

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2021 is prepared for submission to the Governor of Kerala under Article 151 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, Health and Family Welfare, Higher Education, Local Self-Government and Water Resources.

The instances mentioned in this report are those, which came to notice in the course of test audit for the period 2019-21 as well as those, which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to period subsequent to 2019-21 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.