

Preface

1. This Report has been prepared for submission to the Governor of Kerala under Article 151 of the Constitution of India.
2. Chapter-I of this Report indicates profile of units under audit jurisdiction, authority for audit, planning and conduct of audit, organisational structure of the offices of the Principal Accountant General (C&CA) and Accountant General (WF&RA) and response of the departments to the draft paragraphs. Highlights of audit observations included in this Report have also been brought out in this Chapter.
3. Chapter-II deals with the findings of district audit, a long draft paragraph and two thematic reviews while Chapter-III covers audit of transactions in various departments including Public Works and Water Resources departments, autonomous bodies, etc., Chapter-IV includes comments arising from the Chief Controlling Officer based audit of the Directorate of Industries and Commerce.
4. Reports containing (a) observations arising out of audit of Statutory Corporations, Boards and Government Companies, (b) observations on revenue receipts of the State Government, (c) observations relating to local self-government institutions and (d) observations on the finances of the State Government are being presented separately.
5. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2010-11 as well as those which had come to notice in earlier years but could not be included in the previous Reports. Matters relating to the period subsequent to 2010-11 have also been included, wherever necessary.