

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 auditee profile, authority for audit, planning and conduct of audit, organisational structure of the office of the Principal Accountant General (General and Social Sector Audit). The Report includes the audit findings in respect of the departments falling under Social and General Sectors and responses of the respective departments to the audit observations. Highlights of audit observations included in this Report have also been brought out in this Chapter.
3. Chapter-II deals with the findings of a district centric audit, a performance review and two long draft paragraphs, while Chapter-III contains five thematic audit paragraphs. Chapter-IV includes comments arising from the Chief Controlling Officer based audit of the Directorate of Public Instruction.
4. This Report deals with Government Departments, Autonomous Bodies and Public Sector Undertakings under the Social and General Sector. Reports containing (a) observations arising out of audit of Statutory Corporations, Boards and Government Companies under Economic and Revenue Sectors, (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 2011-12 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 2011-12 have also been included, wherever necessary.