

PREFACE

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2021 has been prepared for submission to the Government of Kerala as per provisions of Section 19-A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

This Report contains the results of the Performance Audit on 'Performance of Kerala State Electricity Board Limited during pre and post Ujwal DISCOM Assurance Yojana' covering the period 2015-16 to 2020-21.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Audit wishes to acknowledge the cooperation received from Government of Kerala and Kerala State Electricity Board Limited at each stage of the audit process.