## CONTENTS

Description	Reference		
Description	Paragraph	Page	
PREFACE		iii	
OVERVIEW		vii	
CHAPTER I - INTRODUCTION			
About this Report	1.1	1	
Profile of units under audit jurisdiction	1.2	1	
Authority for Audit	1.3	2	
Organisational structure of the Office of the Principal Accountant General (Audit I), Kerala	1.4	2	
Planning and conduct of audit	1.5	2	
Organisation, devolution, finances and accountability framework of Local Self-Government Institutions	1.6	3	
Lack of responsiveness of Government to Audit	1.7	7	
<b>CHAPTER II - COMPLIANCE AUDIT</b>			
AUDIT OF SELECTED TOPICS			
HEALTH AND FAMILY WELFARE DEPARTMENT			
Implementation of Food Safety and Standards Act, 2006	2.1	9	
FAILURE OF OVERSIGHT/ADMINISTRATIVE CONTROLS			
AGRICULTURE DEPARTMENT			
Implementation of projects by State Public Sector Undertakings under Rashtriya Krishi Vikas Yojana	2.2	35	
HIGHER EDUCATION DEPARTMENT			
Loss of revenue due to short collection of material testing charges by educational institutions	2.3	49	
LOCAL SELF-GOVERNMENT DEPARTMENT			
Unfruitful expenditure on construction of a private bus stand	2.4	50	
Unfruitful expenditure on the construction of a Children's Park	2.5	52	
Short realisation of fee for additional floor area of buildings	2.6	53	
Infructuous expenditure on the construction of a playground	2.7	56	
Recovery of damages to the tune of ₹63.89 lakh	2.8	57	
WATER RESOURCES DEPARTMENT			
Loss of revenue of ₹56.57 lakh to Government	2.9	59	

## APPENDICES

Appendix No.	Description	Page
1.1	Eleventh Schedule of the Constitution of India	61
1.2	Twelfth Schedule of the Constitution of India	62
1.3	Department-wise details of outstanding Inspection Reports and Paragraphs as on 30 September 2021	63
1.4	Details of Action Taken Notes pending as of August 2021	64
1.5	Statement showing the details of paragraphs pending discussion by the Public Accounts Committee as of August 2021	65
2.1	Institutions selected for Audit	66
2.2	Details showing delay in issue of Registration Certificates	68
2.3	Details showing the number of Food Business Establishments registered in other Departmental platforms and having no valid FSSAI Registration/ Licence	69
2.4	Details of non-lifting of enforcement samples	70
2.5	Detailed analysis of parameters tested by three laboratories on selected samples	71
2.6	Details showing tests not conducted/ parameters not checked in surveillance sample analysis at District Food Testing Laboratory, Pathanamthitta	73
2.7	Details showing the number of cases in which FBOs having more than one licence/ stopped functioning/ no valid FSSAI Registration/ Licence	75
2.8	Details of projects and implementing agencies covered in Audit	76
2.9	Statement showing details of Utilisation Certificates with incorrect information	77
2.10	Delay in execution of projects	78
2.11	Circle-wise short collection of stamp paper value	80