

Preface

This Report of the Comptroller and Auditor General of India is prepared for submission to the Governor under Article 151(2) of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of the Compliance Audit of departments of Government of Kerala. The Report is divided into two parts. Part I covers Audit Observations under Revenue Sector including State Goods and Services Tax/ VAT on Sales, Trade etc., Motor Vehicles Tax, State Excise duty and Stamp duty and Registration fees. Part II covers Departments under Economic Services including the Departments of Forest and Wildlife, Transport, and Public Works.

The instances mentioned in this Report are those which came to notice during the test audit of records during the period 2022-23 as well as those which came to notice in earlier years but could not be reported in previous Audit Reports. Instances relating to the period subsequent to 2022-23 are also included wherever necessary.

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