

Office of the Accountant General (Audit-I), Kerala

PRESS BRIEF

Report of the Comptroller and Auditor General of India for the period ended March 2024, Government of Kerala (Report No. 11 of 2025)

Report of the Comptroller and Auditor General of India for the period ended March 2024, Government of Kerala, (Report No. 11 of 2025) was laid on the table of State Legislative Assembly on 24 February 2026.

The Audit Report, upon their presentation to the Legislature in accordance with Article 151(2) of the Constitution of India, is a public document.

The summary of important points highlighted in the Report is given below:

FUNCTIONING OF UNIVERSITY OF CALICUT

- The College Development Council of the University which was intended to act as a vital link between the University and its affiliated colleges to ensure proper and integrated development of affiliated colleges, did not serve the purpose due to improper constitution.

(Paragraph 2.5.3 at page no. 9)

- The University's distance education programmes conducted in 2020-21 lacked requisite UGC recognition, affecting 32,651 students.

(Paragraph 2.6.4 at page no. 14)

- Non-settlement of accounts within the prescribed time period by the University led to non-receipt of ₹2.37 crore of General Development Assistance due to the University, under UGC XI and XII Plans.

(Paragraph 2.7.3 at page no.20)

- During the period October 2022 to November 2024, 13 teachers of Aided Colleges who were not on the role and in active service on the date of consideration by the Selection Committee, were granted promotion from the post of Associate Professor (Academic Level-13A) to the post of Professor (Academic Level-14) under Career Advancement Scheme by the University.

(Paragraph 2.8.5 at page no. 27)

- The results of 116 out of 1,11,67,145 Under-Graduate (UG) answer scripts and 3,908 out of 16,78,845 Post-Graduate (PG) answer scripts pertaining to 2019-23 were yet to be finalised (December 2024).

(Paragraph 2.9.3 at page no. 33)

- Analysis of data in UG tabulation database regarding moderation given, in the regular UG examination during 2019-24 revealed that in 2,069 cases, UG students failed due

to non-awarding of eligible moderation and that these students had secured pass marks without moderation in all subjects except for one subject. On further analysis of UG tabulation database for the period 2019-24, it was observed that 72 students passed the examination on account of receipt of ineligible moderation.

(Paragraph 2.9.4 at page no. 34)

- Analysis of UG tabulation database revealed that seven students passed the examination despite not securing minimum external marks required. Internal marks awarded exceeded the maximum permissible limit in 22 instances.

(Para 2.9.5 at page no. 35 & Para 2.9.6 at page no. 37)

- On verifying the details of regular examinations conducted during the years 2019-20 to 2023-24, it was observed that there was delay in the conduct of 229 UG examinations and publication of results. Conduct of 100 examinations was delayed by 60 days or more with maximum delay ranging upto 357 days and publication of results of 174 examinations were delayed by 60 days or more, with maximum delay ranging upto 718 days.

(Paragraph 2.9.9 at page no. 40)

- Of the eight Co-operative societies which were functioning within the University, five had violated the terms of the lease agreements and were gaining undue financial benefit through illegal sub-letting of University properties. Despite a Committee Report recommending reclamation of 105.7 cents of land being available since 2012, the University was yet to take a decision on it.

(Paragraph 2.10.7 at page no. 45)

REGULATION OF CO-OPERATIVE SOCIETIES IN KERALA

- During the period 2019-24, the Co-operative Vigilance Officer submitted 247 inquiry reports to the Registrar of Co-operative Societies of which remedial action was recommended in 185 cases, including action under Indian Penal Code/Code of Criminal Procedure. Fifty seven of these reports were forwarded with a delay ranging from 31 to 690 days.

(Paragraph 3.6.2 at page no. 57)

- Non-functional societies labelled as “Dormant” or “Records Not Available (RNA)”, persisted for up to 46 years, with 3,355 RNA and 302 dormant societies awaiting revival or liquidation, risking loss of records and unrecovered dues.

(Paragraph 3.7.1 at page nos. 58,59)

- The Co-operative Audit Monitoring and Information System digital portal displayed outdated data, excluding unaudited societies, and showed discrepancies in the number of functional societies with the figures of Registrar of Co-operative Societies.

(Paragraph 3.8 at page no. 60)

- Although Joint Director forwarded the Special Reports to Joint Registrar for necessary action, inquiry or inspections were continued in the test checked districts for a period ranging from 10 to 49 months, which led to delay in corrective actions.

(Paragraph 3.9 at page no. 61)

- The Registrar of Co-operative Societies had failed to impose a fine amounting to ₹1.73 crore against 3,455 societies in the test checked districts which had delayed submission of accounts/not submitted the accounts.

(Paragraph 3.11 at page no. 64)

- Of the 15,273 Audit certificates issued during 2019-24, 7,172 certificates (46.96 per cent) were issued after three months, with delay ranging from two to 22 months. No rectification reports were submitted for 12,786 audit certificates, leaving defects like misappropriation unaddressed.

(Paragraph 3.11 & 3.12 at page no. 65)

- In the selected four districts, financial assistances were sanctioned in 2,230 cases, of which no repayment of loan/share was made for ₹492.94 crore in 315 cases.

(Paragraph 3.14 at page no. 69)

- In 72 societies in selected four districts, Audit noticed irregularities in the form of diversion of funds (₹2.38 crore), non/short utilisation of funds (₹75.20 lakh) and idling assets (₹60.23 lakh).

(Paragraph 3.18 at page no. 72 & Appendix 3.8 at page no. 118)

- Inspections of societies were irregular, with 354 co-operative societies remaining uninspected for more than five years and no rotation registers were maintained.

(Paragraph 3.19.1 at page no. 74)

COMPLIANCE AUDIT PARAGRAPHS

- Violation of codal provisions and laxity on the part of the Head of the Office resulted in suspected misappropriation of ₹1.05 lakh as short remittances at the Office of the Assistant Executive Engineer, Harbour Engineering Sub Division, Thalai, Kannur District.

(Paragraph 4.1 at page no. 77)

- Failure on the part of Kerala Fishermen's Welfare Fund Board in claiming eligible income tax exemption and consequent deduction of tax at source on the interest income resulted in avoidable revenue loss of ₹72.02 lakh.

(Paragraph 4.2 at page no. 79)

- An expenditure of ₹84.32 lakh incurred by the Scheduled Castes Development Department on the construction of a community hall at Pattuparambu Scheduled Caste Colony, Thykkattusserry Block, Alappuzha proved wasteful, as the construction was undertaken on a private land, without ensuring the transfer of ownership of land to the Department.

(Paragraph 4.4 at page no. 82)