

## **Office of the Accountant General (Audit I), Kerala**

### **Press Brief**

The Report of the Comptroller and Auditor General of India for the period ended March 2023, Government of Kerala, Report No. 5 of 2025 (Compliance Audit - Civil) has been laid on the table of Kerala Legislative Assembly on 09 October 2025. The Audit Report has been presented to the Kerala Legislative Assembly in accordance with Article 151(2) of the Constitution of India.

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

#### **Subject-specific Compliance Audit on ‘Implementation of Integrated Child Protection Scheme and other Child Protection Schemes’**

- As of March 2023, registration of 165 Child Care Institutions in the five selected districts was not renewed. Audit noticed that in majority of the cases requiring renewal, delay happened at the end of District Child Protection Unit, in forwarding the applications to the District Magistrates (DM), which in turn delayed the conduct of inspections by the DMs.

*(Paragraph 2.1.6.3)*

- There was a delay of 364 and 447 days in submitting of Social Investigation Reports (SIR) to Juvenile Justice Boards (JJB) and Child Welfare Committees (CWC) respectively. As SIRs hold a crucial role in the decision-making process of JJB/CWC, delay in their preparation could have adverse consequences for the child.

*(Paragraph 2.1.7.1)*

- Children with special needs/mentally challenged children were kept in institutions which were not provided with the specified standards set for these children. None of the test checked CWCs at Thiruvananthapuram, Ernakulam and Wayanad had a system in place to extend special care and treatment to children requiring de-addiction from use of drugs, substance and liquor.

*(Paragraphs 2.1.7.5 and 2.1.7.6)*

- Audit observed delay in completion of enquiry process regarding children in conflict with law (CCL) which resulted in enhanced pendency in cases handled by JJB. Delay in completion of inquiry process by JJB would

contribute to undue extension of period of trial undergone by a CCL, which is not acceptable in terms of the child's right to live with dignity.

*(Paragraph 2.1.7.11)*

- The payment of State sponsorship to 56 Scheduled Caste (SC) and six Scheduled Tribe (ST) students, who were already in receipt of financial assistance from SC/ST Development Department, resulted in ineligible payment of financial assistance worth ₹20.78 lakh.

*(Paragraph 2.1.8.4)*

### **Subject-specific Compliance Audit on 'Implementation of Rashtriya Uchchatar Shiksha Abhiyan'**

- The Kerala Higher Education Act of 2007 was amended by the State keeping in view the Rashtriya Uchchatar Shiksha Abhiyan (RUSA) guidelines (September 2013) in July 2018 only, after a gap of five years. Further, certain provisions in the amended Act were not in conformity with the provisions outlined in the RUSA guidelines.

*(Paragraph 3.1.3)*

- There was delay in preparation of State Higher Education Plan (SHEP). The baseline survey that was to be conducted prior to formulation of SHEP to analyse critical needs in terms of access, equity and excellence in higher education was not undertaken.

*(Paragraph 3.1.4)*

- Decision of Government of Kerala to restrict the scope of the scheme to Government institutions prevented 166 Government aided colleges having NAAC accreditation from being considered for RUSA 1.0.

*(Paragraph 3.1.6)*

- The project of construction of New Model Degree College at Wayanad approved in July 2018 was yet to commence as of February 2024, i.e., even after a lapse of more than five years.

*(Paragraph 3.1.8.3)*

- For work pertaining to the Seminar Complex at Kannur University, the Syndicate of the University, disregarding the guidelines of the scheme, extended undue favour to the contractor by sanctioning excess mobilisation

advance as well as granting unjustified extension of one year. However, despite an expenditure of ₹5.13 crore from RUSA funds, the contractor had not completed the work even after a lapse of nearly five years from June 2019.



*Photographs of construction site of Seminar Complex at Thavakkara campus, Kannur University taken by Audit party on 12 July 2023*

- The Scientific Instrumentation Centre at Kannur University was not made functional even after a lapse of five years and the four instruments purchased for ₹2.20 crore for installation in the centre had to be kept at the disposal of the Heads of the Departments in various campuses of the University.



*Photograph of building for Scientific Instrumentation centre at Payyanur campus, Kannur University, taken by Audit party on 13 July 2023*

**(Paragraphs 3.1.8.5)**

- Audit analysis of the Geographic Information System in the RUSA website in January 2024 revealed that only 19 out of the 157 funded institutions had geo-tagged their information on the status of project

implementation. This indicated that the prospects of web-based monitoring system were not harnessed effectively in the State.

*(Paragraph 3.1.9.2)*

### **Compliance Audit paragraphs**

Audit noticed instances where funds released by the Government of Kerala for creating public assets for the benefit of the community remained unutilised/blocked due to misappropriation of Government money, unfruitful expenditure on buildings, idle investment, etc., owing to lack of administrative oversight and concerted action at various levels. The details are given below.

- Non-adherence to codal provisions and absence of supervisory controls resulted in misappropriation of ₹1.28 lakh in Coconut Nursery, Valiyathura, Thiruvananthapuram. The misappropriated amount was replaced with Government money by authorities concerned, signifying weak internal controls.

*(Paragraph 4.1)*

- Lack of co-ordination in executing works and absence of effective monitoring by Kerala State Science and Technology Museum resulted in infructuous expenditure of ₹15.03 crore on two buildings and idle investment of ₹5.05 crore on equipment.

*(Paragraph 4.2)*

- An agricultural market complex at Vattavada set up at a cost of ₹2.45 crore in an unsuitable site without motorable approach road, was idling since its inauguration, for the last four years.

*(Paragraph 4.3)*