

OVERVIEW

This Report of the Comptroller and Auditor General of India contains two Subject-Specific Compliance Audit paragraphs and three Compliance Audit paragraphs including instances of non-adherence to codal provisions, absence of supervisory control, idle investment, unfruitful expenditure etc., involving ₹22.94 crore. The major audit findings are mentioned below.

Subject-Specific Compliance Audit

Implementation of Integrated Child Protection Scheme and other Child Protection Schemes

Integrated Child Protection Scheme (ICPS) was introduced as a centrally sponsored scheme under the Ministry of Women and Child Development in the year 2009-10, with the aim of providing institutional, family and community-based care to children and promoting preventive measures for protecting them from situations of vulnerability, risk and abuse, educating public on child rights etc. ICPS provides financial support for implementation of the Juvenile Justice (Care and Protection of Children) Act, 2015 (Act).

Audit observed that the State has not framed rules to streamline the implementation of the scheme for childcare and protection, in violation of the stipulation of the Act to frame rules for carrying out the purpose of the Act. As of March 2023, registration of 165 Child Care Institutions (CCIs) in the five selected districts was not renewed. Audit noticed that in majority of the cases requiring renewal, delay happened at the end of DCPU, in forwarding the applications to the District Magistrates (DM), which in turn delayed the conduct of inspections by the DMs. Grading of CCIs had not been conducted till date (February 2024). 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.

None of the 17 selected CCIs were updating the Individual Care Plans as stipulated in the Rules. Audit observed that 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. Further, there were no exclusive homes for protection/treatment/rehabilitation of children with mental illness and Thiruvananthapuram, Ernakulam and Wayanad due to which addicts had to be accommodated along with normal children, which was not a desirable practice. In the selected districts, the outreach workers had not visited the foster families as prescribed in the ICPS guidelines. There were instances of prolonged spells

of absence of the children from CCIs, whose stay was terminated by issuing release orders without ensuring the well being and safety of the children. Considering the vulnerable circumstances of these children, in the event of an untoward incident which may occur during the period of overstay, the CCI/CWC/JJB/Government could land itself in a legally embarrassing position as regards the safety of the child. Home Study Reports (HSRs) *inter alia* containing details of Prospective adoptive Parents, were not prepared and uploaded in time in the selected districts.

Audit noticed that cradle points to receive abandoned children were installed only in two of the 14 Specialised Adoption Agencies (SAA) in the State. There was delay of 49 to 275 days in examination by District Medical Officer (DMO) in respect of children with special needs in Thiruvananthapuram and Ernakulam districts, which impeded the declaration of the child as legally free for adoption. Audit noticed delay in conducting post adoption follow ups in the test checked districts. Due to non-conduct of post-adoption follow ups as prescribed, it could not be assessed on a periodical basis, as to whether the adopted child was having adjustment problems with the adoptive parents. In SAA Thiruvananthapuram, it was noticed that an amount of ₹16.91 lakh of adoption fee was diverted for meeting salary expenses.

Audit observed delay in completion of enquiry process regarding children in conflict with law which resulted in enhanced pendency in cases handled by JJB. Delay in completion of inquiry process by JJB would contribute to the 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. In order to rescue children engaged in child labour, child begging and child trafficking, the DCPOs were directed (September 2020) to conduct rescue drives at least three times in a week. However, in the selected districts, the number of rescue drives conducted were much less than the targeted number of 156 during 2021 to 2023. Four children were disbursed with both Central and State sponsorships, which was in violation of Central/State sponsorship guidelines. 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.

Audit observed that in the selected 17 CCIs, against the prescribed number of 340 inspections, the SIC conducted only six inspections during the audit period, which was a meagre two *per cent*. Further, the CWC had not conducted any inspection of the residential facilities for children in Ernakulam, during the period 2018-19 to 2022-23, while in Wayanad, the number of inspections during 2018-19 to 2020-21 ranged from seven to 15. Non-conduct of inspections by CWCs would adversely impact the possible improvements to the quality of services in CCIs. The Child Protection Management Information System (CPMIS), developed by C-DIT, for which ₹2.67 lakh was paid, could not be made functional even as of March 2024.

Recommendations:

- Adequate basic facilities may be provided for children and families approaching JJBs and CWCs.
- Government must ensure that children with special needs are provided safe stay with adequate facilities.
- Government must ensure that co-habitation of children with mental illness and those requiring de-addiction from drugs, liquor etc., along with normal children is not permitted.
- CWCs should conduct regular visits to CCIs and facilitate effective follow up to ensure that children in foster care lead a safe and comfortable life.
- Cradle Baby Points must be installed as prescribed under the Rules, for safe abandonment of babies.
- The Department should ensure that children in receipt of sponsorship from ICPS are not receiving financial assistance from SC/ST Development Department.

(Paragraph 2.1)

Implementation of Rashtriya Uchchatar Shiksha Abhiyan

The Rashtriya Uchchatar Shiksha Abhiyan (RUSA) is a Centrally Sponsored Scheme launched by the Ministry of Human Resource Development (MHRD) in September 2013, to be operated in the XII and XIII five-year plan periods. The major objective of RUSA was to enable and empower the States to develop sufficient capabilities to plan, implement and monitor initiatives for the higher education sector as a whole. The scheme was to be implemented in two phases i.e, RUSA 1.0 during the period 2013-17 and RUSA 2.0 during 2018-22.

The Kerala Higher Education Act of 2007 was amended by the State keeping in view the RUSA guidelines (September 2013) in July 2018 only, after a gap of five years. Audit observed that certain provisions in the amended Act were not in conformity with the provisions outlined in the RUSA guidelines. For instance, as per the RUSA guidelines, the Chairman of the Council shall be an eminent academic/public intellectual with proven leadership qualities. However, the amended Act provided for the State Minister for Higher Education to be the Chairman of the Council.

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. There was delay ranging from 347 days to 4½ years in the submission of final Detailed Project Reports by seven selected institutions. Decision of GoK 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. Government curtailed the

role of Kerala State Higher Education Council (KSHEC) from management of RUSA funds, thereby deviating from the provisions in RUSA guidelines. There was delay ranging from 19 to 395 days in allotment of State share to State Project Director (SPD).

Delay in submission of physical inspection reports by the State to Project Approval Board resulted in non-release of final instalment of State and Central shares to institutions. Audit observed that the actual spending on higher education during 2018-23 ranged from 0.44 *per cent* to 0.51 *per cent* of the GSDP in the State. GoK did not enhance spending on Higher Education sector, as envisaged under the scheme.

Even after three years of approval of original DPR, the Government College, Tripunithura was not able to decide upon the project to be executed and multiple options were being explored. Resultantly, the allotted fund remained unutilised. The SPD, without ensuring the completion of integration of VC facility at 31 locations, had effected full payment to KELTRON which resulted in infructuous expenditure of ₹1.24 crore. 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. Institutions took up projects which were not included in original DPR and not accorded with technical sanction for execution. This apart, 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. Further, 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. The construction of auditorium at Sree Sankaracharya University of Sanskrit (SSUS), Kalady was not completed even after a lapse of five years from the release of fund.

RUSA aimed at ensuring that issues of access, equity and quality are addressed in an equitable manner. By addressing equity issues such as converting existing building into fully disabled friendly and barrier free environment, significant impact was expected in the enrolment of students from deprived and marginalised sections. However, out of 16 test checked institutions, only four had included proposals for providing disabled friendly facilities for ₹239 lakh. Thus, low priority was being assigned by institutions to installation of disabled friendly features while selecting components under RUSA.

Non-constitution of Board of Governors and Project Monitoring Units in selected institutions indicated that low priority was assigned to timely review and decision making with regard to implementation of institutional projects. 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. During 2018-23 the number of guest/ contract faculty appointed in 15 selected institutions ranged from 42 to 47 *per cent* against the 10 *per cent* criteria specified in UGC norms. Pre-requisites of RUSA 1.0 and targets of RUSA 2.0 were not completely achieved by the State.

Recommendations: Government may ensure that

- All works undertaken are geo-tagged for effective implementation of web-based monitoring system.
- The spending on higher education is increased to two *per cent* of the GSDP as per the Memorandum of Understanding with Government of India.
- Recruitment of staff for faculty positions is carried out as per the norms for smooth functioning of the Institutes.
- Projects under RUSA should be completed in a time bound manner to achieve the targeted benefits and the option of taking action against officials responsible for severely delayed cases is explored.

(Paragraph 3.1)

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.

Misappropriation

- Non-adherence to codal provisions and absence of supervisory controls resulted in misappropriation of ₹1.28 lakh in Coconut Nursery, Valiyathura, Thiruvananthapuram.

Systemic deficiencies with regard to recording of entries in cash book and prompt remittances to appropriate heads of account and serious lapse in verification and attestation of entries in cash book being performed by a single official, has led to embezzlement of money in the Coconut Nursery. Furthermore, the misappropriated amount was replaced with Government money by authorities concerned, signifying weak internal controls.

Recommendation:

Government should ensure that codal provisions regarding day to day handling of monetary transactions, as laid down in Kerala Treasury Code and Kerala

Financial Code, are strictly ensured by Heads of Offices. Weak internal controls should be addressed on priority to prevent misappropriation of funds.

(Paragraph 4.1)

Unfruitful expenditure

- 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, is idling since its inauguration, for the last four years.

(Paragraph 4.3)