

FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2019-2021)**

FORTY SECOND REPORT

(Presented on 7th February, 2019)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM**

2019

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On

**Paragraphs relating to General Education Department contained in the
Report of the Comptroller and Auditor General of India
for the financial year ended 31st March 2013
(General & Social Sector)**

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INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Forty Second Report on paragraphs relating to General Education Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2013 (General & Social Sector).

The Report of the Comptroller and Auditor General of India for the year ended 31st March 2013 (General & Social Sector) was laid on the Table of the House on 10th June 2014.

The Committee considered and finalised this Report at the meeting held on 5th February 2019.

The Committee place on records their appreciation of the assistance rendered to them by the Accountant General by the examination of the Audit Report.

Thiruvananthapuram,
5th February, 2019.

V. D. SATHEESAN,
Chairman,
Committee on Public Accounts.

REPORT

GENERAL EDUCATION DEPARTMENT

AUDIT PARAGRAPH

Scheme for Incentive to Girls for Secondary Education

Introduction

Incentive to Girls for Secondary Education is a 100 per cent Centrally Sponsored Scheme being implemented in the State from 2008-09 onwards. The objective of the scheme was to establish an enabling environment to reduce school dropouts and to promote the enrolment of girl child belonging to SC/ST communities in secondary schools and ensure their retention up to 18 years of age. The Scheme covers all SC/ST girls who pass class VIII and enroll for class IX in Government, Government aided or local body schools.

To be eligible for the benefit under the scheme, the girl should be unmarried and below 16 years of age as on 31 March on joining class IX. According to the scheme, a Fixed Deposit Warrant (FDW) of ₹ 3,000 with interest is to be issued to each beneficiary, which can be en-cashed on attaining the age of 18 years and on satisfying the precondition of passing Xth standard.

An Audit to examine the implementation of the scheme with a view to ensure coverage, timely distribution of FDW and procedure for encashment by the beneficiaries when due for payment was conducted during March 2013 to June 2013 covering the period 2008-09 to 2012-13 in four¹ selected districts, applying the principles of statistical sampling. Records pertaining to 7186 (30 per cent) beneficiaries of 130 Government/Government aided schools under 11 DEOs² were scrutinised.

Audit findings are discussed in the following paragraphs:—

1. Kollam, Malappuram, Palakkad and Thiruvananthapuram

2 Attingal, Neyyattinkara, Thiruvananthapuram under Thiruvananthapuram district; Kollam, Kottarakkara and Punalur under Kollam district; Ottappalam and Palakkad under Palakkad district; Malappuram, Tirur and Wandoor under Malappuram district

Scheme implementation

In Kerala, Directorate of Public Instruction (DPI) is the implementing authority of the scheme. According to the guidelines of the scheme, the State Government was required to send each year a consolidated proposal containing the details of all eligible SC/ST girl students studying in standard IX including the amount to be released as incentive to the GOI within three months of the commencement of the academic year.

Schools were required to submit proposals to the State Government through proper channel for release of amount of incentive after examining the eligibility criteria.

In 2008-09 and 2009-10, the funds sanctioned by GOI for the implementation of the scheme in the State were routed through the State budget. The amounts were withdrawn from Treasury by the Director of Public Instruction (DPI) and transferred to the designated bank namely, State Bank of India (SBI), Main Branch, New Delhi along with the details of beneficiaries. The Implementing bank (SBI) issued Fixed Deposit Warrants (FDWs) to the DPI for distribution to the beneficiaries. From 2011-12 onwards, Ministry of Human Resource Development (MHRD) transferred the implementation of the scheme from SBI to Canara Bank. The funds for incentive to the eligible girls were released to Canara Bank directly by MHRD from July 2011 onwards.

Test check conducted in 27 schools revealed delay in submission of proposals by schools and consequent delay in submission of proposals to the State Government by DEOs.

- During 2008-09, only two schools sent proposals within the prescribed period of one month. Five schools delayed their proposals for more than six months and one school delayed more than one year.

- Delay in submitting proposals by schools resulted in delay in consolidation and forwarding of proposals at DPI level. Delay of one year in the offices of the Ottapalam and more than two years in Wandoor DEO's, was noticed in forwarding proposals for 2008-09 to the DPI.

- During 2009-10, only six schools sent their proposals to DEOs in time. In two school, delay of more than six months occurred in submission of proposals. In the remaining 19 schools, delay ranged from one to four months.

• Out of the six DEOs test-checked, none of them sent the proposal for 2009-10 within the prescribed time.

The year wise details of proposals made by DPI, amount released by GOI, etc., are shown in the Table below:

Table : Details showing proposals made by DPI, amount released by GOI, etc.

Year	Total number of SC/ ST girls studying in IXth Std in Govt/ Aided schools	Number of beneficiaries proposed by DPI	Amount sanctioned by MHRD (₹ in crore)	Number of FDWs issued by bank	Remarks
1	2	3	4	5	6
2008-09	26322	21829	6.55	18548 ³	1167 FDWs were not issued by the Bank
2009-10	27466	22399	6.72	20335 ⁴	1243 FDWs were not issued by the bank
2010-11	29173	22647	Nil	Nil	
2011-12	29514	26270	7.88	Nil	
2012-13	27209	23765	7.13	Nil	Funds were sanctioned by GOI in December 2013

Source: Details furnished by DPI

It could be seen from the above table that:

3. 2114 names were deleted by DPI

4. 821 names were deleted by DPI

- In 2008-09 and 2009-10, names of 44,228 (21829+22399) girl students were initially included for the benefit of the scheme by DPI and ₹ 13.27 crore was sanctioned by MHRD for these two years. The entire amount was transferred to SBI by DPI. DPI subsequently reduced the list to 41,293 girl students. However, the SBI issued only 38,883 FDWs amounting to ₹ 11.67 crore only to the DPI, retaining ₹ 1.60 crore with them.

- In 2010-11 the DPI forwarded the list of 22,647 students to MHRD and requested for sanction of ₹ 6.80 crore in November 2010 (delay of three months). MHRD directed DPI (February 2011) to furnish district wise break up of the list of students. A revised list, forwarded to MHRD in May 2012, was turned down by MHRD. Therefore, the scheme could not be implemented in the state during 2010-11.

- During 2011-12, an amount of ₹ 7.88 crore was sanctioned by MHRD for 26,270 students. However, the money was retained by the bank without issuing FDWs to the DPI (December 2013).

- Funds for 2012-13 for 23,765 students amounting to ₹ 7.13 crore were received only in December 2013, long after the financial year was over.

Thus girl students were deprived of the benefits of the scheme during 2010-2013.

During the exit conference, Government stated that steps were being taken to ensure that the benefit of the scheme was extended to all eligible girl students.

Exclusion of beneficiaries

MHRD guidelines stipulate that no eligible girl student should be left out of the scheme. Despite these instructions, many eligible girl students were not covered as detailed below:

- In the two years of implementation of the scheme, i.e., 2008-09 and 2009-10, the total number of SC/ST girls studying in standard IX was 53,788. Against the enrollment of 53,788⁵ students, DPI sent proposals for only 44,228 students, which the DPI subsequently reduced to 41,293 students. The reasons for not including those on the rolls for the incentive were not made known to audit. The possibility of exclusion of eligible SC/ST girls therefore, could not be ruled out.

The gap between the number of SC/ST girls studying in IXth standard during 2008-09 to 2012-13 and the number of girls enrolled under the scheme during the same period ranged from 3,244⁶ (2011-12) to 6,526⁷ (2010-11). This is a pointer to the fact that many eligible girls were left out of the scheme. Analysis of data in test checked districts revealed that during 2008-10 (i) 2040 eligible girls were denied the benefit as proposals were not submitted by 95 schools under seven DEOs⁸, (ii) 725 students from 71 schools were deprived of the benefits of the scheme despite proposals submitted by schools under nine DEOs⁹ and (iii) 176 eligible students in 17 schools under ten DEOs¹⁰ were left out by the schools due to negligence. It was also seen that in seven schools under five DEOs¹¹, twelve children not belonging to SC/ST category were extended the benefit of the scheme.

During the exit conference, Government stated that lack of awareness of the subordinate offices and school authorities about the scheme was the reason for the non-inclusion of all the eligible students and delayed/non-furnishing of list of beneficiaries by several schools.

Reply of the Government, suggesting inability of educational officers (Headmasters/DEOs/DPIs) to read and comprehend the scheme guidelines is not acceptable.

Distribution of FDWs

Delay in sending proposals at School/ DEO/ DPI levels and delay in sending FDWs by bank eventually resulted in students getting the benefit of the scheme after completion of the academic year in March 2010 and in March 2011. In 27 test-checked schools, 370 FDWs could not be issued since the students had left the school after completion of standard X (Appendix III).

Government stated (October 2013) during the exit conference that action was being taken by the DPI to locate the students.

6. $29,514 - 26,270 = 3244$

7. $29173 - 22,647 = 6526$

8. DEOs at Attingal, Malappuram, Ottappalam, Palakkad, Thiruvananthapuram, Tirur and Wandoor.

9. DEO Attingal, Kollam, Kottarakkara, Malappuram, Ottappalam, Palakkad, Thiruvananthapuram, Tirur and Wandoor

10. DEO Attingal, Kollam, Kottarakkara, Malappuram, Ottappalam, Palakkad, Punalur, Thiruvananthapuram, Tirur and Wandoor

11. DEOs Kottarakkara, Malappuram, Ottappalam, Palakkad and Tirur

At the time of distribution of the FDWs to the schools in March 2011, the DPI directed the school authorities to take photocopy of each FDW and obtain acknowledgement from eligible students before distribution of FDWs. Test check of photocopies of the FDWs revealed that in three schools¹² under Malappuram, Palakkad and Kottarakkara DEOs, FDWs were distributed irregularly to students studying in IXth/Xth standard, certifying that 'the students have passed the Xth standard, attained the age of 18 years', etc., duly countersigned by the Principals/HMs of schools. As noticed in a case in a school under DEO, Kottarakkara, the possibility of more ineligible students who failed Xth standard/discontinued studies wrongly obtaining the benefits of the scheme cannot be ruled out.

Each student was to receive only one FDW based on the enrolment in IXth standard. However, nine schools under five DEOs¹³ received two FDWs per student in respect of 85 students. Audit noticed that two FDWs each were wrongly distributed to 33 students¹⁴. Reply from Government is awaited (January 2014).

Encashment of FDWs

The FDWs, issued by the implementing banks, become mature for encashment at the end of the quarter in which the beneficiaries attain the age of 18 years. FDWs numbering 17,367 became due for payment as on 31 March 2013. No details were available with the DPI regarding the encashment of these FDWs. Though, a Nodal Officer was appointed for co-ordination with the implementing bank, details of encashment of FDWs were not available with the Officer.

In the absence of a mechanism with DPI for reconciling the details of encashment of FDWs with the bank, the outreach of the benefit to the students could not be verified.

Dropout of SC/ ST girl students

Audit conducted an impact analysis on the dropout rate among SC and ST students before and after implementation of the scheme.

The details of dropout rate among SC/ST girl students in the State from 2007-2012 for Standards VIII to X are shown in the Table below:

-
- 12 Ramanattukara High School under DEO Malappuram; HS Mundur under DEO Palakkad; HS Kottavattom under DEO Kottarakkara
 13 . Attingal, Ottappalam, Palakkad, Tirur and Wandoor
 14. Out of 85 warrants issued in duplication, 33 were given to the students and the remaining 52 were either returned to the DEOs or retained by the schools

Table : Year-wise details of dropout rate

Standard	2007-08		2008-09		2009-10		2010-11		2011-12	
	SC	ST	SC	ST	SC	ST	SC	ST	SC	ST
VIII	1.30	6.75	0.79	4.52	0.78	3.81	0.67	4.16	0.63	6.87
IX	2.11	5.45	1.38	3.77	1.07	3.70	0.91	3.42	0.67	5.14
X	0.78	2.55	0.50	2.96	0.53	2.70	0.67	1.73	0.42	3.24

Source: Details collected from DPI

There was a steady decline in the dropout rate of SC students in VIIIth, IXth and Xth Standards from 2007-2012. However, the dropout rate for ST students in VIIIth Standard for 2007-08 increased from 6.75 to 6.87 per cent in 2011-12. In 2007-08, the percentage of dropout of ST students in IXth Standard was 5.45 per cent which declined to 3.42 per cent in 2010-11 and again increased to 5.14 per cent in 2011-2012. In the Xth standard, dropout rate was 2.55 per cent which increased to 2.96 per cent in 2008-09 and to 3.24 per cent in 2011-12.

Government, in the exit conference, attributed remoteness of tribal habitations, lack of transportation facilities, general backwardness among the STs, inaccessibility of the schools, etc., as impeding factors which contributed to high dropouts.

Review, Monitoring and evaluation

As per guidelines of the scheme, the State Government was required to submit progress reports every quarter. By the end of the academic year, third party 'process evaluation' also should be undertaken on sample basis. Also, the scheme was to be rigorously evaluated after two years through appropriate independent agencies for further improvement.

The Government/DPI did not send any progress report to GOI so far (December 2013). "Process evaluation" and evaluation through independent agencies after two years also have not been conducted in the State so far.

Conclusion

The scheme could be implemented only during 2008-09 and 2009-10. Delay on the part of Headmasters, DEOs and DPI in forwarding proposals resulted in failure to implement the scheme during 2010-2013 thus denying the benefit to SC/ST students.

The matter was referred to Government in July 2013; their reply had not been received (January 2014).

[Audit paragraphs 3.1 to 3.1.8 contained in the report of the Comptroller and Auditor General of India for the year ended 31* March 2013 (General & Social Sector)]

Notes received from the Government on the above audit paragraphs are included as Appendix II.

1. The Committee came to know from the audit paragraphs that lack of awareness of the subordinate officers and school authorities about the scheme was the reason for non-inclusion of all the eligible students and delayed/non-furnishing of list of beneficiaries by several schools. The Committee was of the opinion that, the implementation of the scheme for incentive to girls belonging to SC/ST for Secondary Education got delayed due to the laxity of the officers and school authorities.

2. The Committee observed that due to the non-submission of the list of eligible SC/ST students in time, the purpose of the scheme became ineffective and could not attain its objective. The Committee found no justification on the reply furnished by the Government that list of beneficiaries could not be taken. The Committee criticised that even after disbursing the lumpsum grant to the SC/ST students based on a list of SC/ST students prepared by the department, the list of beneficiaries of the particular scheme could not be taken by sorting out girl students from that list. The Committee was of the opinion that slackness and ignorance of the school authorities and officials paved way for the non-payment of incentive to eligible girl students.

3. The Committee pointed out that while implementing certain new projects, there arose many doubts and confusions at early stage and accepted the reply furnished by the department that drawbacks were seen in the initial period of implementation of the scheme due to the non-availability of full details of the scheme. But the Committee could not agree with the department on the non implementation of the scheme properly even after three years of the implementation of the scheme. The Committee opined that DPI and General Education Department are responsible for implementing the scheme properly and added that while implementing a new project, awareness should be given to the responsible officers including H.M. of the school.

4. When the Committee enquired about the duration and proper implementation of the scheme, the witness informed that the scheme is now going on and is being implemented in a proper way. To another query of the Committee that whether all the beneficiaries were identified, the witness answered in affirmative.

5. When the Committee enquired whether any action had been taken against SBI for the retention of unclaimed scholarship money by the bank, the witness apprised that MHRD had demanded the SBI to surrender the fund in a meeting conducted at Delhi. But, no communications were received regarding the surrender of fund. The Committee was displeased to note that as the beneficiaries were not identified the amount could not be given to the eligible students, and the unclaimed amount was parked with the Banks itself.

6. When the Committee enquired whether the unclaimed amount could be given subsequently to all eligible students, the witness informed that according to the conditions of the scheme, eligibility goes to the students who were unmarried, passed SSLC in first chance and not be over the age of 18.

7. The Committee opined that since the eligible students were deprived of the scholarship due to the failure of the department and school authorities, it should be given to those students who passed SSLC in first chance disregarding the present

marital status and age. The Committee suggested the department to examine the matter in order to identify all the eligible students and must disburse the money immediately. The Committee also directed the department to furnish a report regarding the current system to ensure the benefit of the scheme to all eligible students. The witness, Secretary, General Education Department agreed that the amount would be disbursed to the eligible students within three months and a report in this regard would also be furnished.

8. To a query of the Committee about wrong distribution of FDWs to undeserved students, the witness DPI deposed that in some cases the directions were not fulfilled and the FDWs were distributed to students studying in IXth/Xth standards by issuing false certificate that students had passed the Xth standard and attained the age of 18 years etc.

9. The Committee then enquired whether any action had been taken against those who were responsible for the same. The witness answered that no action had been taken against the authorities concerned till date. He also informed that the concerned DEO's were directed to rectify the defects and had noted the instructions for future guidance.

10. With regard to the audit para about the encashment of FDWs, the Committee enquired whether the FDWs would not be released as it was stated in the reply that warrants need revalidation. The witness answered that all the 571 warrants collected by the DEOs were forwarded to MHRD for revalidation and distributed among students.

11. When the Committee enquired whether any study had been conducted regarding the number of dropouts in the previous years before and after the implementation of the scheme, the witness replied that no such impact study had been conducted. The Committee then enquired whether the reasons identified by the Government for high dropout of SC/ST girl students like lack of transportation facilities, inaccessibility of schools etc. have been examined. The witness, Secretary, General Education Department replied that now more buses are available through MLA scheme and several other schemes and added that to solve ground level problem the scheme had been transferred to Local bodies.

12. The Committee strictly directed that all replies related to General Education Department should be submitted within one month. The witness, Secretary, General Education Department agreed in the affirmative.

Conclusion/Recommendation

13. The Committee observes that the scheme for Incentive to Girls for Secondary Education could not be implemented fruitfully even after three years of implementation due to the laxity of the officers and school authorities. The Committee understands that slackness and ignorance of school authorities and officials paved way for the non-payment of incentive to eligible SC/ST girl students. The Committee observes that lack of awareness of subordinate officers and school authorities about the scheme was the main reasons for the failure to implement the scheme properly and thereby denying justice to SC/ST students. The Committee recommends that while implementing a new project awareness and proper training should be given to the officers and the school authorities.

14. The Committee expresses strong dissatisfaction over the fact that the beneficiaries were not identified and the amount could not be given to the eligible students and the unclaimed amount was parked with the bank itself. The eligible girl students were deprived of the scholarships due to the failure of the department and the school authorities. The Committee directs the department that the scholarship amounts should be distributed among the eligible students who passed SSLC in the first chance disregarding their present marital status and age.

15. The educational upliftment of the down trodden must be addressed with greater importance. The need for prompt and flawless implementation of the schemes formulated for giving incentives to the SC/ST girl students have to be emphasized. Such schemes play an important role in reducing school dropouts and promoting enrollment of girl children belonging to SC/ST communities in secondary schools. Hence, the Committee directs the department to distribute the scholarship amounts to the eligible students ensuring its widened reach and to furnish a detailed report on the system that currently executed for this purpose.

16. The Committee realises the impeding factors such as remoteness of tribal habitations, lack of transportation facilities, general backwardness among the STs.

and inaccessibility of schools contribute to the dropout of SC/ST girl students from secondary schools. However the Committee demands to furnish a detailed report on the dropouts before and after the implementation of the incentive scheme. The committee also demands a report on the general impact of the scheme and its progress after it was transferred to LSGIs.

17. The Committee is dissatisfied over the department for not furnishing the RMT statement till now. Hence the Committee urges the Department take effective steps to prevent such lapses in future.

Scheme for improvement of quality of school education implemented under Twelfth Finance Commission Award

Introduction

The Twelfth Finance Commission (TFC) awarded ₹ 100 crore as grant to education sector under state specific needs for improvement of quality of school education by constructing laboratories, libraries and for providing computers. The award period was 2005-2010. A schedule of phasing of state specific grant was to be drawn taking into consideration the demand of each project as assessed by the State Level Empowered Committee.

Audit examined whether the scheme was implemented as per the guidelines issued by the TFC and the department created the required infrastructure facilities as per the proposals envisaged.

Audit methodology included scrutiny of records maintained by the Finance Department, General Education Department, Directorate of Public Instruction (DPI)¹⁵, Directorate of Higher Secondary Education (DHSE), Directorate of Vocational Higher Secondary Education (DVHSE) and schools thereunder. Out of 14 districts of the State, five districts¹⁶ were selected by applying the statistical sampling method of Simple Random selection.

The Audit findings are discussed in succeeding paragraphs.

Budget provision and Utilisation of funds—loss of ₹ 10 crore of TFC grant

As per the guidelines issued by Government of India (GOI), fund for 2006-07 was to be released in quarterly instalments. For 2007-08 and 2008-09, funds were to be released when 75 per cent of grant, already released, was certified to be utilised. Grants for 2009-10 were to be released in two instalments, with the first instalment of 90 per cent to be released when the grant provided in the previous

15. All primary, upper primary and high schools up to Xth standards are under the control of the DPI

16. Alappuzha, Kannur, Pathanamthitta, Thiruvananthapuram and Thrissur

year were certified to have been utilised and the remaining 10 per cent to be released when completion certificate was provided by the State Government (Government).

There are three Directorates under the General Education Department, viz., the DPI, DHSE and DVHSE. The Action plans prepared by the Directorates were examined by the State Level Empowered Committee and Government issued sanctions thereafter. Sanction was issued by Government in February 2007 (₹ 25.07 crore)¹⁷ for implementation of the scheme by DPI, DHSE and DVHSE in 2006-07. DPI made proposal only for 2006-07 and intimated the Government that further funds were not required as they had no other project to implement. Subsequent Action plan was approved by Government in January 2008 (₹ 76.51 crore)¹⁸ for implementation by DHSE and DVHSE for the year 2007-08 to 2009-10.

During 2005-2010, the State Government received ₹ 90 crore as against the award amount of ₹ 100 crore. The three directorates incurred an expenditure of ₹ 94.43 crore as shown in the Table below:

Table: Details of funds received and expenditure

(₹ in crore)

Year	2006-07		2007-08		2008-09		2009-10	
	Recei ved	Expendi ture	Receiv ed	Expendi ture	Recei ved	Expendi ture	Receiv ed	Expendi ture
DPI		-	25.00	6.59	24.72	4.65	15.28	5.05
DHSE	25.00	6.50		1.60		15.09		36.44
DVHSE		1.74		0.24		6.32		10.21
TOTAL	25.00	8.24	25.00	8.43	24.72	26.06	15.28	51.70

Source: Details furnished by DPI, DHSE and DVHSE

Audit noticed that the Government received ₹ 74.72 crore¹⁹ during 2006-07 to 2008-09 and furnished Utilisation Certificate (UC) (₹ 73.98 crore) to GOI in

17. DPI ₹12.57 crore, DHSE: ₹ 10.50 crore and DVHSE : ₹ 2 crore, Amount released was limited to ₹ 25 crore

18. DHSE: ₹ 52.26 crore and DVHSE ₹ 24.25 crore

19. 2006-07: ₹ 25.00 crore, 2007-08: ₹ 25.00 crore, 2008-09: ₹ 24.72 crore

February 2010. Because of delayed submission of UC, the first instalment of ₹ 15.28 crore (out of ₹ 25 crore) for 2009-10 was received only in March 2010. The Government furnished the UC for ₹ 94.39 crore²⁰ in April 2010, i.e., after expiry of the TFC award period. Thus, due to delay in implementation and non-submission of UC in time, the Government lost an opportunity to get ₹ 10 crore released out of the TFC award of ₹ 100 crore.

Secretary, General Education Department admitted (October 2013) the observations and stated that as the award period was over, the opportunity of getting balance amount was remote.

Scheme implementation

Based on the proposal of DHSE (November 2003) Government sent proposal for implementing the scheme in 416 schools of the DHSE with an outlay of ₹ 258 crore. GOI sanctioned ₹ 100 crore in July 2005 for improving the quality of standards of education in schools by constructing laboratories and libraries and by providing computers.

Construction of libraries, laboratories and other infrastructure

The Government accorded sanction in January 2008 for construction of libraries/laboratories in 117 Government schools [(78 Government Higher Secondary Schools (GHSS) and 39 Government Vocational Higher Secondary Schools(GVHSS)]. The construction of buildings was entrusted to Local Self Government Institutions (LSGIs). DHSE made an allocation of ₹ 50 lakh per school and DVHSE in the range of ₹ 36 to ₹ 39 lakh per school for construction of buildings. First instalment for execution of works in DHSE was transferred to LSGIs in January 2008 and in respect of works under DVHSE funds was transferred in July 2008. Out of the 117 selected Government schools, construction in four GHSS²¹ was cancelled due to non-availability of suitable land, poor response from the contractors, delay due to soil testing, etc.

20 ₹ 90 crore as TFC grant and balance ₹ 4.39 crore was met from State Government fund

21 GHSS Ayyankoidai, GHSS Central Kalvathy, GHSS Kollandy and GHSS Parayanchery

Audit findings in respect of 113 schools are given below:

- Constructions in 16 schools were not completed/handed over as of September 2013. The delay in completion/handing over was more than three years. In 12 schools laboratories were not equipped with electricity, wash basins, storage facilities, and working table/dissection tables, etc. (Appendix III).
- The Secretary stated (October 2013) that the construction costs were very high due to increase in labour cost. Further, due to insufficiency of funds, some of the projects²² could not be completed in time.
- In four District Panchayaths (DP) and one Municipality²³ construction of buildings for 11 schools and handing over the same to the department, was completed, the unutilised amount of ₹ 36.28 lakh was retained by them.
- Out of ₹ 79 lakh released for construction of schools in Thiruvananthapuram²⁴ and Kochi²⁵ corporations and DP Palakkad²⁶, ₹ 57.25 lakh remained unutilised since March 2010.
- Buildings in three schools²⁷ were constructed at a cost of ₹ 1.30 crore, out of the allocation of ₹ 1.50 crore made to the DP Thiruvananthapuram. In GHSS Kulathummal and GHSS Neyyar Dam, office rooms, class rooms, staff rooms etc., were constructed in deviation of sanction. In GHSS Kulathummal and Neyyar Dam library/laboratory rooms were not constructed. Further in GHSS Arayoor flooring works were not done. Though funds of ₹ 20 lakh²⁸ were available with the DP, no action was taken to complete construction of works in these schools.

Department replied (October 2013) in the exit conference that the issues would be addressed at the appropriate level.

22	Construction of 16 schools as mentioned in Appendix III	
23	DP Palakkad: ₹ 13.36 lakh, DP Wayanad: ₹ 13.25 lakh, DP Kozhikode: ₹ 4.81 lakh, DP Kasaragod: ₹ 0.77 lakh and Vadakara Municipality: ₹ 4.09 lakh	
24	GVHSS Tamil Chalai	₹ 9.90 lakh
25	GVHSS North Edappally	₹ 15.60 lakh
26	GTHSS Sholayoor	₹ 31.75 lakh

₹ 57.25 lakh remain with the LSGIs.

27. GHSS Arayoor, GHSS Kulathummal, GHSS Neyyar Dam
28. ₹ 1.50 Crore - ₹ 1.30 Crore

Procurement of equipment and articles

Purchase of laboratory equipment

The Government issued order (December 2008) allowing all departments to place supply orders with Kerala Small Industries Development Corporation Limited (SIDCO) without tender formalities provided the products were manufactured by SIDCO or by Small Scale Industries (SSI) registered with SIDCO. DHSE and DVHSE placed orders worth ₹ 10.77 crore²⁹ with SIDCO for purchase of laboratory equipment, and SIDCO supplied the equipment during 2009-10. In this connection, the following observations are made:

- Most of the laboratory equipment were branded articles indicating that the items were not manufactured by SIDCO or SSI units.
- DVHSE made an over payment of ₹ 1.72 crore to SIDCO, due to erroneous tender tabulation. The excess payment remained unadjusted (October 2013).

The Government replied (October 2013) that the supply of lab articles was entrusted to SIDCO since the firm was a total solution provider. The reply is not acceptable since SIDCO was not manufacturing laboratory articles.

Purchase of Computers

DHSE had an allocation of ₹ 5,46 crore for purchase of computers and setting up of computer laboratories in 78 schools. The entire amount was utilised by DHSE. Audit observed the following:

- In 45 schools, 1114 UPSs were supplied as against 687 computers, resulting in excess supply of 427 UPSs costing ₹ 9.39 lakh.

The Department stated that the excess UPSs supplied will be transferred to other schools.

- Computers, laptops, projectors, printers, scanners and accessories worth ₹ 5.19 lakh were procured and retained by DHSE for their own use out of the funds allocated for purchase of computers to 78 schools.

29. DHSE: ₹ 4.68 crore and DVHSE: ₹ 6.09 crore

The Directorate replied (May 2013) that out of these items, 15 computers and 15 UPSs were subsequently distributed to the schools, and only three printers and five laptops were retained by the Directorate. The Directorate, however did not furnish the details of schools where these computers were subsequently transferred.

Purchase of books

In February 2010, Government made an assessment of the progress of utilisation of TFC grant and found that an amount of ₹ 4.58 crore³⁰ could not be utilised in the remaining period. Government therefore, decided to utilise this amount on another scheme of the DPI for supply of books on science and technology, mathematics, computer science and books from national/regional languages, etc., to the schools with a project cost of ₹ 6.50 crore. This scheme was not included in the approved Action plan for utilisation of TFC grant. Rupees 4.58 crore was drawn by DPI in March 2010 and transferred to Book Marketing Society³¹ in April 2010 for distribution of books to the schools. The drawal of funds was to prevent lapse of budget provision and to depict utilisation of the amount before the expiry of the award period.

The Department stated that the proposal was considered with the good intention to give more library facility to the students. However, the fact remains that this scheme was not a part of the approved action plan.

Assessment of impact of the scheme

The measurable benefits of the scheme were creation of new infrastructure by way of laboratories, libraries and upgradation of computer facilities. While the Department has not carried out any impact assessment of the scheme, Audit through a scrutiny of records, field visits & discussions with teachers, observed that wherever new infrastructure was created and handed over to the schools, there were improvements by way of new laboratories that were being used by the students, new libraries with books being issued regularly and new computer facilities that the students found to be useful, subject to the observations in the preceding sections. Besides, the facilities were established in the needy schools, except for a few instances referred above.

30. ₹ 4.58 crore was incurred by DPI using their unspent balance of ₹ 0.78 crore, ₹ 2.27 crore from DHSE and ₹ 1.53 crore from DVHSE

31. A society under Culture department

The above issues were referred to Government in July 2013; their reply had not been received (January 2014).

[Audit paragraphs 3.2.2 to 3.2.6 contained in the report of the Comptroller and Auditor General of India for the year ended 31st March 2013 (General & Social Sector)]

Notes received from the Government on the above audit paragraphs are included as Appendix II.

18. When the Committee enquired about the audit observation that due to delay in implementation and non-submission of Utilisation Certificate in time, the Government lost an opportunity to get ₹10 crore released out of the TFC award of ₹ 100 crore, the witness DPI submitted that Directorate of Public Instruction received only ₹ 12.57 crore which had been utilized for upgradation of laboratories and libraries and procurement of books for libraries in 1000 government schools. The procurement of books and the renovation works were implemented under the guidance of a committee constituted for the purpose. He also added that, DPI had submitted the proposal only on 2006-07 and intimated the government that further funds were not required as they had no other projects to implement at that time and all the funds were found utilised by the DPI as the expenditure in this case was cent percent.

19. The Committee was of the opinion that lapse of ₹ 10 crore was due to the non-submission of Utilisation Certificates in time. The Committee then enquired whether any system was there to monitor the works of the agencies since large amount was being sanctioned in this sector. Then the witness, Secretary, General Education replied that a system had been established in which the local Engineers in every office had direct liaison with DPI and the Directors of HSE and VHSE. This had been monitored in the state level by the Secretaries of PWD and General Education department.

20. The Committee opined that school buildings should be constructed based on proper scientific design and also directed to monitor whether future demands could be fulfilled or not. In the absence of such an engineering system in education department, the construction works were being carried out by PWD and

other agencies with their own design irrespective of academic requirements and hence failed to achieve the objective. Therefore, while constructing assets in educational sector, the authorities should foresee the future academic needs and ensure ecofriendly and geographically sustainable methods and with its own design.

21. Further the witness, Secretary, General Education Department submitted that in most of the projects in education sector, funds for creating assets were provided in uniform rate but it happened to be insufficient to meet the infrastructure needs of the institutions due to the hike in construction cost. This problem was there in schemes like SSA, RMSA etc. where works could be completed by utilising the plan funds and this resulted in the failure to submit utilisation certificates in time.

22. The Committee, further observed that PWD had been constructing classrooms throughout the state by adopting their own design irrespective of the academic needs. The Committee was of the opinion that, the education department should adopt a system in order to regulate the standard model of classrooms, adopt ecofriendly methods of construction and ensure that the students could study according to the climatic conditions.

23. Then the witness, Secretary, General Education Department informed that such a guideline for construction of school classroom had been prepared by Architect Mr. Benny Kuriakose. Its translated version in Malayalam would be circulated to every local body and directed them to construct classrooms in accordance with the guidelines in it. He added that the department would conduct a training in this connection as well. When the Committee enquired whether it would be implemented, the Secretary, General Education Department deposed that no standard design was mentioned in those guidelines. He added that, criteria like where to construct the classroom could only be decided based on the master plan.

24. The committee further observed that many difficulties are existing there in constructing classrooms as per Central Government guidelines. The Committee was of the opinion that the guidelines could only be benefitted for the construction of new labs and not for the renovation of ruined ones. Therefore, the Committee

urged that the department should take necessary steps to amend the guidelines in line with the academic situation in the state to avoid lapse in central assistance. The Committee also directed that responsibility should be fixed for the lapse of ₹ 10 crore due to non submission of utilization certificate and a report in this regard should be furnished at the earliest. The witness, Secretary, General Education Department agreed to submit the report.

25. The Committee observed that the reason for the non-completion of construction in 16 schools and non-availability of electricity and other related equipments in 12 school laboratories was the shortage of fund and increased construction cost. The Committee stressed that the department had the responsibility to address the actual needs while preparing designs for school buildings. The witness, Secretary, General Education department deposed that an executive order had been issued by the LSGD Secretary in consultation with the Finance Department that the amount needed in addition should be met by the Local bodies themselves and presently the funds are being released on obtaining an assurance in this regard.

26. The Committee suggested that the LSG institutions should reserve a common fund for the construction of school building at the stage of preparation of the plan.

27. With regard to the audit observation the committee enquired how ₹ 57.25 lakh out of ₹ 79 lakh released for construction of schools remained unutilized while on the other side construction could not be completed due to lack of fund. The Secretary General Education department replied that the unutilized amount remained with the concerned District Panchayats and municipalities. Since the Committee was not satisfied with the reply, the Committee suggested the General Education Department to furnish a detailed report regarding the unutilized fund and its present status on all the audit paras mentioned above. The Secretary, General Education Department agreed to do so.

28. To the query of the Committee about deviation in construction, the witness, State Project Director, RMSA said that the requirement and plan of the fund were given to the Central Government in December. Since, the proposals submitted by the schools lack clarity, the schools usually decided to change the

plan after getting the approval. Even though the Central Government never allowed to change the approved plan, the school authorities changed the plan without permission.

29. The Committee suggested that the DPI should ensure that proposal submitted by schools were scientific so as to meet to the regional or student specific interests and were essential to the overall development of the school. The Committee also suggested that the deviation of central assistance should not be permitted at any cost and directed that DPI should give instructions to all schools in this regard.

30. The Committee observed that the laboratory items were purchased from SIDCO without ensuring its competency to manufacture quality products. The Committee was aggrieved to note that DVHSE made an over payment of ₹ 1.72 crore to SIDCO. The Secretary, General Education Department replied that supply orders were given to SIDCO in relaxation of para 57a(ii) of Stores Purchase Manual vide G.O.(P) No.51/08/SPD dated 03-12-2008. He added that Government had demanded to refund the excess amount and was also considering the Revenue Recovery Proceedings. The Committee directed to submit a report on the present status in this regard and the witness, Secretary, General Education Department agreed to do so.

31. The Committee was aggrieved to note the audit observation that the excess supply of 427 UPSs resulted in a loss of ₹ 9.39 lakh despite knowing the fact that life of UPSs are relatively less than computers. The Committee directed the department to take stringent action against the officers responsible and desired to submit a detailed report regarding the same. The witness, Secretary, General Education department agreed to do so.

32. With respect to the audit observation, regarding purchase of books the Committee enquired the current status of library upgradation.

33. Regarding the audit observation that the department had not carried out any impact assessment of the scheme, the Committee enquired whether social audit had been conducted for the schemes with central assistance. The witness, Secretary, General Education department submitted that social audit for the

schemes had not been conducted yet. The Committee then decided to direct the department to conduct social audit for the schemes implemented in Education department with Central assistance in order to assess the social impact of the scheme.

34. The Committee further expressed its displeasure over the delayed/non submission of Remedial Measures Taken Statements on audit observation from General Education department and directed the department to submit all the pending replies within the time frame.

Conclusion/Recommendations

35. The criteria under central Government guidelines for constructing labs, classrooms etc. seems unpragmatic to the situations prevailing in the state. For instance the said guidelines provide for construction of new labs, but not for the renovation of ruined ones and this would ultimately lead to lapse of fund. The Committee recommends that the department should take necessary steps to get the Central Government guidelines amended in line with the specific needs and academic situation of the State in order to avoid such lapses in the central assistance.

36. The Government lost an opportunity to get ₹ 10 crore released out of TFC award of ₹ 100 crore due to delay in implementation and non-submission of utilisation certificate in time. The Committee observes that it is vital to have proper mechanism to monitor different levels of execution of the large amount of works sanctioned in the educational sector and are being carried out by other agencies. The Committee directs the department that a detailed report on the reasons for the lapse of ₹ 10 crore should be furnished at the earliest.

37. The Committee notices that the construction works of education department were being carried out by PWD and other agencies due to the absence of engineering wing in the department and PWD constructed buildings with their own designs irrespective of academic requirements and hence failed to achieve the objective. The Committee directs that school buildings should be constructed based on proper scientific design and has to be ensured that future demands could be fulfilled. The Committee recommends that while constructing assets in educational sector, the authorities should foresee the future academic needs and ensure eco-friendly and geographically sustainable methods and with the departments own design.

38. The Committee also recommends that the education department should adopt a system in order to regulate the standard model of classroom, ecofriendly methods of construction and to ensure that the students could study according to the climatic conditions.

39. The reasons for non completion of school buildings and non availability of electricity and equipment in school laboratories are due to shortage of funds and increased construction cost. The department should have the responsibility to address the actual needs while preparing designs for school buildings. However the additional funds needed should be met by the local bodies and the funds may be released on obtaining an assurance from the local bodies in this regard. The Committee suggests that LSG institutions should reserve a common fund for the construction of school buildings at the stage of preparation of the plan.

40. The Committee criticizes that ₹ 57.25 lakh out of ₹ 79 lakh released for construction of schools remains unutilized with certain District Panchayaths and Municipalities while on the other side construction could not be completed due to non-availability of fund. The Committee recommends that effective corrective measures should be taken to avoid such non-utilisation of funds.

41. The Committee directs the General Education department to furnish a detailed report on the present status of the unutilized funds that were released for construction of school libraries, laboratories and other infrastructure but remained with some LSGIs and nationalized banks.

42. Since the proposals submitted by schools lack clarity, the schools usually change the plan after getting the approval. Even though the central Government does not allow to change the approved plan, the school authorities change the plan without permission. The Committee suggests that the DPI should ensure that proposal submitted by schools were scientific so as to meet to the regional or student specific interests and were essential to the overall development of the school. The Committee also suggests that the deviation of central assistance should not be permitted at any cost and directed that DPI should give instructions to all schools in this regard.

43. The Committee observes that the laboratory items were purchased from SIDCO without ensuring its competency to manufacture quality products. The

Committee condemns that the DVHSE made an over payment of ₹ 1.72 crore to SIDCO. Therefore the committee insists the department to take urgent steps for refund of the excess amount and to furnish a report in this regard.

44. The Committee directs the department to take stringent action against the officers responsible for purchase of excess UPS which resulted in loss of ₹ 9.39 lakh, and to submit detailed report regarding the same.

45. The Committee insists the department to report the present status of the transaction made with the fund drawn from TFC and transferred to the Book Marketing Society for distribution of books to the schools.

46. The Committee directs the department to conduct social audit for the schemes implemented in Education department with central assistance in order to assess the social impact of the scheme.

Thiruvananthapuram,
5th February, 2019.

V. D. SATHEESAN,
Chairman,
Committee on Public Accounts.

APPENDIX I

SUMMARY OF MAIN CONCLUSION/RECOMMENDATIONS

Sl. No.	Para No.	Department Concerned	Conclusion/Recommendations
1	13	General Education	<p>The Committee observes that the scheme for Incentive to Girls for Secondary Education could not be implemented fruitfully even after three years of implementation due to the laxity of the officers and school authorities. The Committee understands that slackness and ignorance of school authorities and officials paved way for the non-payment of incentive to eligible SC/ST girl students. The Committee observes that lack of awareness of subordinate officers and school authorities about the scheme was the main reasons for the failure to implement the scheme properly and thereby denying justice to SC/ST students. The Committee recommends that while implementing a new project awareness and proper training should be given to the officers and the school authorities.</p>
2	14	General Education	<p>The Committee expresses strong dissatisfaction over the fact that the beneficiaries were not identified and the amount could not be given to the eligible students and the unclaimed amount was parked with the bank itself. The eligible girl students were deprived of the scholarships due to the failure of the department and the school</p>

			<p>authorities. The Committee directs the department that the scholarship amounts should be distributed among the eligible students who passed SSLC in the first chance disregarding their present marital status and age.</p>
3	15	General Education	<p>The educational upliftment of the down trodden must be addressed with greater importance. The need for prompt and flawless implementation of the schemes formulated for giving incentives to the SC/ST girl students have to be emphasized. Such schemes play an important role in reducing school dropouts and promoting enrollment of girl children belonging to SC/ST communities in secondary schools. Hence, the Committee directs the department to distribute the scholarship amounts to the eligible students ensuring its widened reach and to furnish a detailed report on the system that currently executed for this purpose.</p>
4	16	General Education	<p>The Committee realises the impeding factors such as remoteness of tribal habitations, lack of transportation facilities, general backwardness among the STs and inaccessibility of schools contribute to the dropout of SC/ST girl students from secondary schools. However the Committee demands to furnish a detailed report on the dropouts before and after the implementation of the incentive scheme. The committee also</p>

			demands a report on the general impact of the scheme and its progress after it was transferred to LSGIs.
5	17	General Education	The Committee is dissatisfied over the department for not furnishing the RMT statement till now. Hence the Committee urges the Department take effective steps to prevent such lapses in future.
6	35	General Education	The criteria under central Government guidelines for constructing labs, classrooms etc. seems unpragmatic to the situations prevailing in the state. For instance the said guidelines provide for construction of new labs, but not for the renovation of ruined ones and this would ultimately lead to lapse of fund. The Committee recommends that the department should take necessary steps to get the Central Government guidelines amended in line with the specific needs and academic situation of the State in order to avoid such lapses in the central assistance.
7	36	General Education	The Government lost an opportunity to get ₹ 10 crore released out of TFC award of ₹ 100 crore due to delay in implementation and non-submission of utilisation certificate in time. The Committee observes that it is vital to have proper mechanism to monitor different levels of execution of the large amount of works sanctioned in the educational sector and are being carried out

			by other agencies. The Committee directs the department that a detailed report on the reasons for the lapse of ₹10 crore should be furnished at the earliest.
8	37	General Education	The Committee notices that the construction works of education department were being carried out by PWD and other agencies due to the absence of engineering wing in the department and PWD constructed buildings with their own designs irrespective of academic requirements and hence failed to achieve the objective. The Committee directs that school buildings should be constructed based on proper scientific design has to be ensured that future demands could be fulfilled. The Committee recommends that while constructing assets in educational sector, the authorities should foresee the future academic needs and ensure eco-friendly and geographically sustainable methods and with the department's own design.
9	38	General Education	The Committee also recommends that the education department should adopt a system in order to regulate the standard model of classroom, eco-friendly methods of construction and to ensure that the students could study according to the climatic conditions.

10	39	General Education	<p>The reasons for non completion of school buildings and non availability of electricity and equipment in school laboratories are due to shortage of funds and increased construction cost. The department should have the responsibility to address the actual needs while preparing designs for school buildings. However the additional funds needed should be met by the local bodies and the funds may be released on obtaining an assurance from the local bodies in this regard. The Committee suggests that LSG institutions should reserve a common fund for the construction of school buildings at the stage of preparation of the plan.</p>
11	40	General Education	<p>The Committee criticizes that ₹ 57.25 lakh out of ₹ 79 lakh released for construction of schools remains unutilized with certain District Panchayaths and Municipalities while on the other side construction could not be completed due to non-availability of fund. The Committee recommends that effective corrective measures should be taken to avoid such non-utilisation of funds.</p>
12	41	General Education	<p>The Committee directs the General Education department to furnish a detailed report on the present status of the unutilized funds that were released for construction of school libraries, laboratories and other infrastructure but remained with some LSGIs and nationalized banks.</p>

13	42	General Education	Since the proposals submitted by schools lack clarity, the schools usually change the plan after getting the approval. Even though the central Government does not allow to change the approved plan, the school authorities change the plan without permission. The Committee suggests that the DPI should ensure that proposal submitted by schools were scientific so as to meet to the regional or student specific interests and were essential to the overall development of the school. The Committee also suggests that the deviation of central assistance should not be permitted at any cost and directed that DPI should give instructions to all schools in this regard.
14	43	General Education	The Committee observes that the laboratory items were purchased from SIDCO without ensuring its competency to manufacture quality products. The Committee condemns that the DVHSE made an over payment of ₹ 1.72 crore to SIDCO. Therefore the Committee insists the department to take urgent steps for refund of the excess amount and to furnish a report in this regard.
15	44	General Education	The Committee directs the department to take stringent action against the officers responsible for purchase of excess UPS which resulted in loss of ₹ 9.39 lakh, and to submit detailed report regarding the same.

16	45	General Education	The Committee insists the department to report the present status of the transaction made with the fund drawn from TFC and transferred to the Book Marketing Society for distribution of books to the schools.
17	46	General Education	The Committee directs the department to conduct social audit for the schemes implemented in Education department with central assistance in order to assess the social impact of the scheme.

APPENDIX II

**NOTES RECEIVED FROM GOVERNMENT
GOVERNMENT OF KERALA**

GENERAL EDUCATION (P) DEPARTMENT

**Statement of Action taken on the Audit Paras contained in the report of C&AG for the
year ended 31/03/2013 (General and Social Sector)**

Sl. No	Para No.	Audit Paras of C&AG report for the year ended 31/03/2013	Reply
	3.1.2	<p>In Kerala, Directorate of Public Instruction (DPI) is the implementing authority of the Scheme. According to the guidelines of the scheme, the State Government was required to send each year a consolidated proposal containing the details of all eligible SC/ST girl students studying in standard IX including the amount to be released as incentive to the GOI within three months of the commencement of the academic year. Schools were required to submit proposals to the State Government through proper channel for release of amount of incentive after examining the eligibility criteria.</p> <p>In 2008-09 and 2009-10, the funds sanctioned by GOI for the implementation of the scheme in the State were routed through the State budget. The amounts were withdrawn from Treasury by the Director of Public Instruction (DPI) and transferred to the designated bank namely, State Bank of India (SBT), Main Branch, New Delhi along with the details of beneficiaries. The implementing bank (SBT) issued Fixed Deposit Warrants (FDWS) to the DPI for distribution to the beneficiaries. From 2011-12 onwards, Ministry of Human Resource Development (MHRD) transferred the implementation of the scheme from SBI to Canara Bank. the funds for incentive to the eligible girls were released to Canara Bank directly by MHRD from July 2011 onwards.</p> <p>The check conducted in 27 schools revealed delay in submission of proposals by schools and consequent delay in submission of proposals to the State Government by DEO's.</p>	<p>The National Scheme of Incentives to Girls for Secondary Education (NSEGSE), was first started in 2008-09. So many draw backs were caused in the initial period due to the unavailability of full details of the above scheme. Director of Public Instruction couldn't send the consolidated list to MHRD in time, that they have not received it from concerned authorities such as schools and educational offices. But now a days the list is sent to MHRD by collecting them through strict directions, vide circulars etc.,. There was only one complaint about this scheme received during 2008-09. Adequate steps are being taken to ensure that the benefit of the scheme is extended to all girl students.</p>

- During 2008-09, only two schools sent proposals within the prescribed period of one month. Five schools delayed their proposals for more than six months and one school delayed more than one year.
- Delay in submitting proposals by schools resulted in delay in consolidated and forwarding of proposals at DPI level. Delay of one year in the offices of the Ottappalam and more than two years in Wandoor DEO's, was noticed in forwarding proposals for 2008-09 to the DPI.
- During 2009-10, only six schools sent their proposals to DEO's in time. In two school, delay of more than six months occurred in submission of proposals. In the remaining 19 schools, delay ranged from one to four months.
- Out of six DEO's test-checked, none of them sent the proposal for 2009-10 within the prescribed time.

The year wise details of proposals made by DPI, amount released by GOI, etc., are shown in Table 3.1

It could be seen from the above table that:

- In 2008-09 and 2009-10, names of 44,228 (21829+22399) girls student were initially included for the benefit of the scheme by DPI and Rs. 13.27 crore was sanctioned by MHRD for these two years. The entire amount was transferred to SBI by DPI subsequently reduced the list to 41,293 girls students. However, the SBI issued only 38,883 FDWs amounting to Rs. 11.67 crore only to the DPI, retaining Rs. 1.60 crore with them.
- In 2010-11 the DPI forwarded the list of 22,647 students to MHRD and requested for sanction of Rs. 6.80 crore in November 2010 (delay of three months). MHRD directed DPI (February 2011) to furnish district wise break-up of the list of students. A revised list, forwarded to MHRD in May 2012, was turned down by MHRD. Therefore, the scheme could not be implemented in the state during 2010-11.

- During 2011-12, an amount of Rs.7.88 crore was sanctioned by MHRD for 26,270 students. However, the money was retained by the bank without issuing FDWs to the DPI (December 2013).
- Funds for 2012-13 for 23,765 students amounting to Rs. 7.13 crore were received only in December 2013, long after the financial year was over.

Thus girl students were deprived of the benefits of the scheme during 2010-13. During the exit conference, Government stated that steps were being taken to ensure that the benefit of the scheme was extended to all eligible girls students.

3.1.3

MHRD guidelines stipulate that no eligible girl student should be left out of the scheme, Despite these instructions, many eligible girl students were not covered as detailed below:

- In the two years of implementation of the scheme, i.e., 2008-09 and 2009-10, the total number of SC/ST girls study in standard IX was 53,788 ⁸⁴. Against the enrollment of 53,788 students, which the DPI subsequently reduced to 41,293 student. The reasons for not including those on the rolls for the incentive were 'not made known to audit. The possibility of exclusion of eligible SC/ST girls therefore, could not be ruled out.

The gap between the number of SC/ST girls studying in IX standard during 2008-09 to 2012-13 and the number of girls enrolled under the scheme during the same period ranged from 3,244 ⁸⁵ (2011-12) to 6,526 ⁸⁶ (2010-11). This is a pointer to the fact that many eligible girls were left out of the scheme. Analysis of data in test checked districts revealed that during 2008-10 (i) 2040 eligible girls were denied the benefit as proposals were not submitting by 95 schools under seven DEO⁸⁷, (ii) 725 students from 71 schools were deprived of the benefits of the scheme despite proposals submitted by schools under nine DEOs ⁸⁸ and (iii) 176 eligible student in 17 schools under ten DEOs ⁸⁹ were left out by the schools due to negligence. It was also seen that in seven schools under five DEOs ⁹⁰, twelve

The Scholarship project named Incentive to Girls for Secondary Education started in the year 2008-09. The Directorate of Public Instruction could not fetch the entire details of students since a clear understanding about the project was unavailable at that time. Delay would have happened in the school and District Educational Officer levels regarding the matter. It is presumed that the list of eligible candidates were submitted to Central Government from the consolidated statement collected from sub offices. Hard line instructions in connection with the same have been issued to sub offices and now we are collecting the entire details of students for submitting before MHRD. Now the sub offices also are well aware of the project.

	<p>children not belonging to SC/ST category were extended the benefit of the scheme.</p> <p>During the exit conference, Government stated that lack of awareness of the subordinate offices and school authorities about the scheme was the reason for the non-inclusion of all the eligible students and delayed/non- furnishing of list of beneficiaries by several schools.</p> <p>Reply of the Government, suggesting inability of educational offices (Headmasters/DEOs/DPIs) to read and comprehend the scheme guidelines is not acceptable.</p>	
<p>3.1.4</p>	<p>Delay in sending proposals at School/DEO/DPI levels and delay in sending FDWs by bank eventually resulted in students getting the benefit of the scheme after completion of the academic year in March 2010 and in March 2011, in 27 rest-checked schools, 370 FDWs could not be issued since the students had left the school after completion of standard X (Appendix 3.1).</p> <p>Government stated (October 2013) during the exit conference that action was being taken by the DPI to locate the students.</p> <p>At the time of distribution of the FDWs to the schools in March 2011, the DPI directed the school authorities to take photo copy of each FDW and obtain acknowledgment from eligible students before distribution of FDWs. Test check of photocopies of the FDWs revealed that in three schools ⁹¹ under Malappuram, Palakkad and Kottarakkara DEOs, FDWs were distributed irregularly to students studying in IX/X standard certifying that the students have passed the X standard, attained the age of 18 years etc., duly countersigned by the Principal/HMs of schools. As noticed in a case in a school under DEO, Kottarakkara, the possibility of more ineligible students who failed X standard/discontinued studies wrongly obtaining the benefits of the scheme cannot be ruled out.</p> <p>Each student was to receive only one FDW based on the enrolment in IX standard. However, nine schools under five DEOs ⁹² received FDWs per student in respect of 85 students. Audit noticed that two FDWs each were wrongly distributed to 33 students ⁹³. Reply from Government is awaited (January 2014).</p>	<p>During 2008-09, 2009-10 the Scholarship amount was distributed to students as fixed deposit warrants (FDW's). It is noted that, in some schools FDWs were wrongly distributed.. So the Headmaster was directed to include the following guidelines on the back side of Warrant while distributing the FDW's.</p> <ol style="list-style-type: none"> 1. Name and Date of Birth of Beneficiary. 2. Deserved Student should quality the SSLC Examination in the First chance. 3. Should complete 18 years of age. 4. Should not be married. <p>In certain cases these directions were not fulfilled. So the FDW's were distributed to undeserved students. The concerned DEO's were directed to rectify the defect and note it for future guidance.</p>

	3.1.5	<p>The FDWS, issued by the implementing banks, become mature for encashment at the end of the quarter in which the beneficiaries attain the age of 18 years. FDWs numbering 17,367 became due for payment as on 31 March 2013. No details were available with the DPI regarding the encashment of these FDWs. Though, a Nodal Officer was appointed for co-ordination with the implementing bank, details of encashment of FDWs were not available with the officer.</p> <p>In the absence of a mechanism with DPI for reconciling the details of encashment of FDWs with the bank, the outreach of the benefit to the students could not be verified.</p>	<p>All the warrants received from MHRD were distributed to concerned students, in which the warrants were not submitted in Bank, needs revalidation. All such 571 warrants which were collected from concerned District Educational Officers and forwarded to MHRD. They are also distributed among students.</p>
	3.1.6	<p>Audit conducted an impact analysis on the dropout rate among SC and ST students before and after implementation of the scheme.</p> <p>The details of dropout rate among SC/ST girl students in the State from 2007-12 for Standards VIII to X are shown in the Table 3.2:</p>	<p>If the, scholarship amount was sanctioned in the beginning of the Academic year the dropout rate among SC/ST students can be controlled.</p>

Table 3.2 : Year-wise details of dropout rate

Standard	2007-08		2008-09		2009-10		2010-11		2011-12	
	SC	ST	SC	ST	SC	ST	SC	ST	SC	ST
VIII	1.3	6.75	0.79	4.52	0.78	3.81	0.67	4.16	0.63	6.87
IX	2.11	5.45	1.38	3.77	1.07	3.7	0.91	3.42	0.67	5.14
X	0.78	2.55	0.5	2.96	0.53	2.7	0.67	1.73	0.42	3.24

		<p>There was a steady decline in the dropout rate of SC students in VIII, IX and X Standards from 2007-12. However, the dropout rate for ST students in VIII Standard for 2007-08 increased from 6.75 to 6.87 per cent in 2011-12. In 2007-08, the percentage of dropout of ST students in IX Standard was 5.45 per cent which declined to 3.42 per cent in 2010-11 and again increased to 5.14 per cent in 2011-12. In the X Standard, dropout rate was 2.55 per cent which increased to 2.96 per cent in 2008-09 and to 3.24 per cent in 2011-12.</p> <p>Government, in the exit conference, attributed remoteness of tribal habitations, lack of transportation facilities, general backwardness among the STs, inaccessibility of the schools, etc as impeding factors which contributed to high dropout</p>	
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3.2.2

Budget provision and Utilization of funds-loss of Rs.10 crore of TFC grant

As per the guidelines issued by Government of India (GOI), fund for 2006-07 was to be released in quarterly installments. For 2007-08 and 2008-09, funds were to be released when 75 per cent of grant, already released was certified to be utilized. Grants for 2009-10 were to be released in two installments, with the first installment of 90 per cent to be released when the grant provided in the previous year were certified to have been utilized and the remaining 10 per cent to be released when completion certificate was provided by the State Government (Government).

There are three Directorates under the General Education department, viz., the DPI, DHSE and DVHSE. The Action plans prepared by the Directorates were examined by the State Level Empowered Committee and Government issued sanctions thereafter. Sanction was issued by Government in February 2007 (Rs.25.07 crore) for implementation of the scheme by DPI, DHSE and DVHSE in 2006-07. DPI made proposal only for 2006-07 and intimated the Government that further funds were not required as they had no other project to implement. Subsequent Action plan was approved by Government in January 2008 (Rs.76.51 crore) for implementation by DHSE and DVHSE for the year 2007-08 to 2009-10.

During 2005-10, the State Government received Rs.90 crore as against the award amount of Rs.100 crore. The three Directorates incurred an expenditure of Rs.94.43 crore as shown in Table 3.3.

Audit noticed that the Government received Rs.74.72 crore during 2006-07 to 2008-09 and furnished Utilization Certificate (UC) (Rs.73.98 crore) to GOI in February 2010. Because of delayed submission of UC, the first installment of Rs.15.28 crore (out of Rs.25 crore) for 2009-10 was received only in March 2010. The Government furnished the UC for Rs.94.39 crore in April 2010, i.e., after expiry of the TFC award period. Thus, due to delay in implementation and

Rs.25 crore was provided in the budget for 2006-07 for implementing the scheme "improvement of Quality of School Education" under Twelfth Finance Commission Award. Out of this amount Rs. 12.5 Crore, Rs.10.5 crore and Rs. 2 Crore respectively were allotted to DPI, DHSE & DVHSE for taking up various components as per GO (Rt)No:661/07/GEEdn dated 14.02/2007.

The components sanctioned for implementation by DPI, DHSE & DVHSE were,

- 1) Upgradation of Libraries in the selected 100 Government schools @ Rs. 7 lakh per school -700 Lakhs
- 2) UPgradation of Laboratories in the selected 90 Government Schools at 6.19 Lakh per school - 557 Lakh.
- 3) Construction of Laboratory buildings in 14 GHSS Rs.400 Lakh.
- 4) Supply of Lab equipments to 124 GHSS @ Rs.1.5 Lakhs - Rs.186 lakhs.
- 5) Supply of Library books to 278 GHSS (Rs.50000 each) - Rs.139 Lakh &
- 6) Supply of Computers and accessories to 102 Schools - Rs.325 lakhs.
- 7) Modernisation of Laboratories in VHS schools - 100 lakhs
- 8) Purchase of Reference books - Rs. 25 lakhs
- 9) Computerization of school

The amount earmarked for Construction of Laboratory buildings was not utilized due to

non - submission of UC in time, the Government lost an opportunity to get Rs.10 crore released out of the TFC award of Rs.100 crore.

Secretary, General Education Department admitted (October 2013) the observations and stated that as the award period was over, the opportunity of getting balance amount was remote

non-receipt of clarification regarding mode of implementation of this component.

Administrative sanction was accorded in GO (Rt) No: 181/08/General Education dated 08/01/2008 for implementing various components of the scheme "improvement of Quality of School Education" under TFC award by DHSE & DVHSE during the 2nd, 3rd and 4th year of the award period (2007-2008,2008-2009,2009-10) at a total cost of Rs.52.26 crores and 24.25 Crores respectively. The amount was sanctioned for Construction of Science Laboratory and Library buildings, supply of Laboratory equipments, furniture, computer and for setting up of computer Labs in 78 GHSS. Construction of Laboratory and Library buildings was entrusted to the LSGI's concerned.

Sanction was also accorded in the above Government order for releasing Rs.20 Lakh to each school as advance to the LSGI's concerned for taking up construction works. Though, Rs.14.40 crores was released to the various LSGI's as advance, during 2007-08, actual amount utilized was Rs.1.6 crores only. Rs.23.786 crore was released to the LSGI's during 2008-09 for completing the construction works. But the actual expenditure during the period was Rs.15.09 crore only as the LSGI's failed to complete the construction within the stipulated time.

Rs.36.44 crores was utilized during 2009-10 for completion of construction works, purchase of Laboratory equipments, furniture, computer and for setting up of computer labs. DHSE had furnished UC on 31/03/2010 for the entire

Amount utilized under TFC award during the period from, 2006-07 to 2009-10.

Provision and utilization of funds loss of Rs. 10 Crore of Twelve Finance Commission grant.

The Schools selected for implementation of the scheme based on the SSLC result (lower result- below 30%) by upgrading the library, laboratory and infrastructure the students were provided better physical condition. Accordingly in the subsequent year the progress was revealed by the result. Most of the schools attained 100% result.

The libraries & Infrastructure of 103 Government schools and the laboratories of 134 Government schools have been upgraded with the 12th Finance Commission grant.

The amount of Rs. 24.45 Crores was sanctioned for the construction work for vocational laboratories and class room building and purchase of lab equipment and furniture for 39 Vocational Higher Secondary Schools.

Table 3.3 Details of funds received and expenditure

(Rupees in crore)

Source: Details furnished by DPI, DHSE and DVHSE

Year	2006-2007		2007-2008		2008-2009		Received	Expenditure
	Received	Expenditure	Received	Expenditure	Received	Expenditure		
DPI	25	6.50	25	6.59	24.72	4.65	15.28	5.05
DHSE				1.60		15.09		36.44
DVHSE				0.24		6.32		10.21
Total	25	8.24	25	8.43	24.72	26.06	15.28	51.70

3.2.3	<p>3.2.3 Scheme implementation</p> <p>Based on the proposal of DHSE (November 2003) Government sent proposal for implementing the scheme in 416 schools of the DHSE with an outlay of Rs.258 crore. GOI sanctioned Rs.100 crore in July 2005 for improving the quality of standards of education in schools by constructing laboratories and libraries and by providing computers.</p>	<p>The Higher Secondary Education Department had submitted a proposal for improvement of infrastructure facilities in 416 GHSS before the 12th Finance Commission at an estimated cost of Rs. 258 crores. Improvement of existing buildings and play grounds, Construction of new class rooms, Purchase of furniture, Laboratory equipments, including computers and accessories, books and setting up of Computer Labs were the components included in the Proposal. Estimated cost of the improvements proposed in each school was Rs.62 Lakhs. The proposal was accepted by 12th FC and Rs.100 crores was Sanctioned for implementing the scheme.</p>
3.2.4	<p>Construction of libraries, laboratories and other infrastructure.</p> <p>The Government accorded sanction in January 2008 for construction of libraries/laboratories in 117 government schools (78 Government Higher Secondary Schools (GHSS) and 39 Government Vocational Higher Secondary Schools (GVHSS). The construction of buildings was entrusted to Local Self Government Institutions (LSGIs). DHSE made an allocation of Rs.50 lakh per school and DVHSE in the range of Rs.36 to 39 lakh per school for construction of buildings. First installment for execution of works in DHSE was transferred to LSGIs in January 2008 and in respect of works under DVHSE funds was transferred in July 2008. Out of the 117 selected Government Schools, construction in four GHSS was cancelled due to non-availability of suitable land, poor response from the contractors, delay due to soil testing, etc.</p> <p>Audit findings in respect of 113 schools are given below:</p> <ul style="list-style-type: none"> • Constructions in 16 schools were not completed/handed over as of September 2013. The delay in completion/handling 	<p>Administrative Sanction was issued in GO(Rt) No: 181/08/General Education dated 08/01/2008 for implementing the project in 78 GHSS and Rs.52.26 crores was released to DHSE and 24.25 crores released to DVHSE Department. The project involved.</p> <ol style="list-style-type: none"> 1) Construction of Laboratory buildings for Physics, Chemistry, Botany and Zoology subjects and one Library building and toilet @ Rs.50 Lakhs per school. 2) Supply of Lab articles @ Rs.6 Lakhs per school. 3) Supply of furniture @ Rs.4 Lakhs per school. 4) Supply of Computer and accessories @ Rs.5 Lakhs per school & 5) Setting up of Computer Labs @ Rs.2 Lakhs per school. <p>It was specifically mentioned in the GO. Dated 08/01/2008 that the entire construction works will be</p>

over was more than three years. In 12 school laboratories were not equipped with electricity, wash basins, storage facilities, and working table/dissection tables, etc. (Appendix 3.2).

The Secretary stated (October 2013) that the construction costs were very high due to increase in labour cost. Further, due to insufficiency of funds, some of the projects could not be completed in time.

- In four District Panchayaths (DP) and one Municipality construction of buildings for 11 schools and handing over the same to the department, was completed, the unutilized amount of Rs.36.28 lakh was retained by them.
- Out of Rs.79 lakh released for construction of schools in Thiruvananthapuram Corporation and DP Palakkad Rs.57.25 lakh remained unutilized since March 2010.
- Buildings in three schools were constructed at a cost of Rs.1.30 crore, out of the allocation of Rs.1.50 crore made to the DP Thiruvananthapuram. In GHSS Kulathummal and Neyyar Dam office rooms, class rooms, staff rooms etc were constructed in deviation of sanction. In GHSS Kulathummal and Neyyar Dam library/laboratory rooms were not constructed. Further in GHSS Arayoor flooring works were not done. Though funds of Rs.20 lakh were available with the DP, no action was taken to complete construction of works in these schools.

Department replied (October 2013) in the exit conference that the issues would be addressed at the appropriate level.

carried out by LSGI's concerned. Accordingly the amount earmarked for Construction of Library and Laboratory buildings was released to the LSGI's. As per the guidelines issued by Government, Rs.20 Lakhs for each school was to be released in advance and the second installment of Rs.15 Lakhs is to be released on utilizing 75% of advance. Rs.15 Lakhs is to be released as the final installment. Any excess expenditure due to tender excess, extra work etc over and above the proposed amount of Rs.50 Lakhs is to be met by the LSGI's.

Construction in four GHSS was cancelled due to reasons beyond the control of this Department.

Rs.35.8658 crore was released to the LSGI's concerned from 2007-08 onwards as per Progress in implementation of the work. Construction of Laboratory and Library building in 74 GHSS was taken up through the LSGI's. The works sanctioned under 12th FC Award carried out duly observing the rules and regulations applicable for LSGI's while implementing construction works. Administrative sanction for the scheme was obtained during the last quarter of 2007-08. Therefore majority of the LSGI's were not in a position to take up the works during that year.

Progress of completion of construction works were closely monitored by the Department. As a result of this, majority of the construction works were completed. However, the construction could not be completed in some schools due to technical reasons, failure on the part of construction agencies such as Nirmithi, Cost ford etc and due to non-cooperation of the contractors.

Present status of incomplete works mentioned in the Audit report is furnished herewith.

1) GBHSS Karamana,
Thiruvananthapuram.

Construction of building completed. Rs.5 lakhs is required for arranging electrical and plumbing works.

2) GHSS Omallur,
Pathanamthitta.

Structure work of two storied building has been completed. The work was carried out by PTA.

3) GHSS Vechoochira Colony,
Pathanamthitta.

Structure work of the building has been completed. The work was undertaken by the PTA. Rs.25 Lakhs was sanctioned from the Honorable MLA's Local Area Development Fund for completing the balance work.

4) GHSS Adoor,
Pathanamthitta.

Construction of ground floor has been completed. Column works up to lintel level of the 1st floor has been completed. Electrification and plumbing works of ground floor have been completed by PTA.

5) GHSS Kadammanitta,
Pathanamthitta.

Construction of building proper completed. Balance works of window shuttering, plumbing, electrification, toilets and wash basins etc were not arranged.

6) GHSS Ala, Chengannoor,
Alappuzha.

Botany and Zoology Labs are functioning in the completed portion of ground floor. Plastering

work of 1st floor has been completed by Nirmithi Kendra. Plumbing works will be arranged by the District Panchayath. Additional amount is required for electrification works.

7) GHSS Thanneermukkom, Alappuzha.

The work was entrusted to COST FORD and the agency has not completed the same.

8) Govt Mohammadan's GHSS, Alappuzha.

The work was entrusted to COST FORD and the agency has not completed the same.

9) GHSS Panjal, Thrissur.

Structure work of the building was completed in 2010. Rs.18 Lakhs was subsequently sanctioned for completing the balance work. The work arranged through Nirmithi Kendra is now nearing completion.

10) GHSS Cheruthuruthy, Thrissur.

Building has been completed and started function from 04/07/2014.

11) Govt Tribal HSS, Sholayar, Palakkad.

The work was tendered in 2008. The contract was terminated due to non-completion of work and re-arranged at the risk and cost of original contractor. The lowest rate obtained on re tender was 110% above estimate rate as the original estimate was prepared as per 2007 SOR and the same has been submitted for the approval of Govt.

b). Non completion of electrification, plumbing, storage facilities etc

1) GHSS Kulathummal, Thiruvananthapuram.

Electrification works have been completed by PTA.

2) GHSS Thazhava, Kollam.

Electrification works were completed on 20/3/2014. Plumbing works, floor tiling storage facility etc were not arranged.

3) GHSS Tholannur, Palakkad.

Electrification works and plumbing works are carried out by PTA and are nearing completion.

4) GHSS Marayamangalam, Palakkad.

Plumbing works have been carried out partly by PTA. Other works were not arranged.

5) GHSS Kadambur, Palakkad.

Plumbing and electrification works not arranged.

6) PCNGHSS Mookkuthala, Malappuram.

Electrification works completed. Additional amount required for arranging plumbing works and storage.

7) GHSDS Madappally, Kozhikode.

The District Panchayath Kozhikode had arranged plumbing works tiling and storage facilities utilizing maintenance grant. District Panchayath has initiated tender procedures for arranging electrification works, also.

8) GHSS Pottassery, Palakkad.

Electrification and plumbing works not arranged.

A proposal has been submitted to Government for allocation of Rs.300 lakhs in the 2015-16 budget for arranging the balance works including electrification, plumbing, storage facility etc.

Retaining of un utilized amount

Secretary District Panchayath, Palakkad has been requested to refund the un utilized amount of Rs. 13.36 lakh. Rs.200 lakh was released to District Panchayath Wayanad for construction of laboratory and library building in 4 schools. The secretary has reported that Rs.11,11,349/- is remaining un utilized after completion of the works. He has been requested to refund the same. Secretary, District Panchayath, Kasargod has been requested to refund the un utilized amount of Rs.0.77 lakh.

Deviation in construction.

It is admitted that class rooms and other infrastructure were constructed in two schools in deviation of sanction. The construction works were entrusted to the LSGI's concerned, in this case, the District Panchayath Thiruvananthapuram. Shortage of class rooms is a major problem faced by HSSs. Most of the classes are conducted in the building constructed for High School section. As such, the action of the District Panchayath Thiruvananthapuram in having constructed class rooms and other facilities in GHSS Kulathummal and GHSS Neyyar Dam may be condoned.

All the LSGI's have requested for additional amount for completion of the balance work. As such, the Department has proposed for providing Rs.300 lakhs in the annual plan 2015-16 exclusively for completing the balance works in respect of laboratory and library buildings taken up under 12th Finance Commission Award.

Construction work at VBHSS(Tamil) Chalai Typm

First installment was released to Thiruvananthapuram Corporation as advance, 2nd installment can be

		<p>released only after utilizing 75% of the first installment and 3rd installment. Even after repeated reminders the Corporation authorities did not produce the utilization certificate and hence the department was unable to release the balance amount</p> <p><u>Construction work in GVHSS, Edappally, Ernakulam</u></p> <p>Government have permitted to release advance 40% of the total balance amount to the concerned local self institution as first installment for the construction work. Accordingly DVHSE department has released Rs. 15,60,00/- as first installment to Cochin Corporation. But no construction work was started in this school. Eve after repeated reminder and phone calls, the Corporation authorities are not ready to refund the advance amount.</p>
<p>3.2.5.1</p>	<p>Procurement of equipment and articles</p> <p><i>Purchase of laboratory equipment</i></p> <p>The Government issued order (December 2008) allowing all departments to place supply orders with Kerala Small Industries Development Corporation Limited .</p> <p>(SIDCO) without tender formalities provided the products were manufactured by SIDCO or by Small Scale Industries (SSI) registered with SIDCO. DHSE and DVHSE placed orders worth Rs.10.77 crore with SIDCO for purchase of laboratory equipment and SIDCO supplied the equipment during 2009-10. In this connection, the following observations are made :</p> <ul style="list-style-type: none"> • Most of the laboratory equipment were branded articles indicating that the items were not manufactured by SIDCO or SSI units. • DVHSE made an over payment of Rs.1.72 crore to SIDCO, due to erroneous 	<p>Permission was granted to all Government Departments for purchase of laboratory articles from SIDCO in relaxation of para 57a(ii) of stores purchase manual vide GO (P) No: 51/08/SPD dated 03/12/2008. 418 items of lab articles were proposed to be supplied to the schools located all over the state including remote areas. It was not possible for the department to ensure timely supply of the articles by inviting open tenders. SIDCO is a public sector undertaking having a wide network of distribution centres all over the state. Hence it was easier for the firm to obtain articles from the registered micro small and medium units.</p> <p>In the light of the remarks of the CAG the Directorate of Higher Secondary Education has decided not to purchase directly from SIDCO and</p>

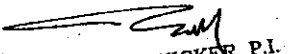
	<p>tender tabulation. The excess payment remained unadjusted (October 2013).</p> <p>The Government replied (October 2013) that the supply of lab articles was entrusted to SIDCO since the firm was a total solution provider. The reply is not acceptable since SIDCO was not manufacturing laboratory articles.</p>	<p>similar Public Sector Units in future.</p> <p>On the basis of the C&AG report, the Director, DVHSE has given strict instructions to the M/s. SIDCO Ltd to refund the excess amount of Rs. 1.72 crores claimed by them to the DVHSE Department and which led to effecting the above said excess payment, if not revenue recovery proceedings will be started without further notice in this regard.</p>
3.2.5.2	<p>Purchase of computers</p> <p>DHSE had an allocation of Rs. 5.46 crore for purchase of computers and setting up of computer laboratories in 78 schools. The entire amount was utilized by DHSE. Audit observed the following:</p> <ul style="list-style-type: none"> • In 45 schools, 1114 UPSs were supplied as against 687 computers, resulting in excess supply of 427 UPSs costing Rs. 9.39 Lakhs. <p>The Department stated that the excess UPSs supplied will be transferred to other schools.</p> <ul style="list-style-type: none"> • Computers, laptops, projectors, printers, scanners and accessories worth Rs. 5.19 lakh procured and retained by DHSE for their own use out of the funds allocated for purchase of computers to 78 schools. <p>The Directorate replied (May 2013) that out of these items, 15 computers and 15 UPSs were subsequently distributed to the schools, and only three printers and five laptops were retained by the Directorate. The Directorate, however did not furnish the details of schools where these computers were subsequently transferred.</p>	<p>Additional UPSs were given to some schools considering the number of systems available in such schools. The life of UPSs are relatively less than computers. The UPSs thus given in excess were used in that schools, and hence there was no need to shift the UPSs from these schools. All the 1311 nos. of computers, projectors and scanners purchased using XII Finance Commission grant in aid were supplied to Govt. Higher Secondary Schools. The Directorate of Higher Secondary Education was facing acute shortage of computers and accessories and it was in such circumstances that 5 lap tops and 3 printers were retained for the use of the Higher Secondary Directorate. Cost involved in this case is very negligible compared to the total outlay and this may be admitted considering the fact that the Directorate of Higher Secondary Education has to monitor all the schemes implemented for the improvement of Govt. Higher Secondary Schools.</p>
3.2.5.3	<p>In February 2010, Government made an assessment of the progress of utilization of TFC grant and found that an amount of Rs. 4.58 Crore¹⁰⁹ could not be utilized in the remaining period. Government therefore, decided to utilize this amount on another scheme of the DPI for supply</p>	<p>The first phase (2006-07 to 2008-09) of lab and library Up gradation and its funds released by means of allotment through concerned Deputy Director of Education and utilized. The 2nd phase of library Up gradation</p>

of books on science and technology, mathematics, computer science and books from nation/regional languages. etc., to the schools with a project cost of Rs. 6.50 crore. this scheme was not included in the approved Action plan for utilization of TFC grant. Rupees 4.58 Crore was drawn by DPI in March 2010 and transferred to Book Marketing Society ¹¹⁰ in April 2010 for distribution of books to the schools. The drawal of funds was to prevent lapse of budget provision and to depict utilization of the amount before the expiry of the award period.

The Department stated that the proposal was considered with the good intention to give more library facility to the students. However, the fact remains that this scheme was not a part of the approved action plan.

and its funds released to the Kerala Book marketing society, Thiruvananthapuram by means of DD through Director of Public Instruction.

The Last phase of Library up gradation was not included the approved action plan, because Government aimed to set up libraries to all Government High Schools by utilizing the fund without lapse.


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APPENDIX III

APPENDICES FROM AUDIT REPORT

FDWS retained in Schools due to lack of information about the beneficiaries

Sl. No.	Name of DEO	Name of School	No. of FDWs kept in school as students have left after the academic year
1	Thiruvananthapuram	GGHSS Cottonhill	144
2	Attingal	SSVHS Chirayinkil	4
3		SNSMHSS Elampalloor	4
4	Kollam	GLVHS Kadappa, Mynagapally	4
5		Vimala Hrudaya HS Pattathanam	6
6	Kottarakkara	GHS (Girls) Kadampanad	7
7		VGSS Ambikodayam HSS	1
8	Wandoor	GHS for Girls, Wandoor	8
9		RMHS Melattur	47
10		GHSS Pookottupadam	6
11		GHSS Thuvvur	1
12		GHSS Thiruvalli	5
13		HS Thachinganadam	1
14	Tirur	NMHSS Thirunavaya	9
15		GBHS Tirur	5
16		GHSS Kandanchery	1
17	Malappuram	National HS Kolathur	1
18	Palakkad	GHS Koduvayur	5
19		MHS Pudunagaram	5
20		KKMHSS Vandithavalam	18
21		GHSS Muthalamada	49
22		GHS Alanallur	5
23		GGHS Nenmara	16
24		HS Mundur	9
25		GHS Koppam	3
26		VMHSS Vadavannur	5
27	Ottapalam	Govt. HS Cherpulassery	1
		Total	370

List of Schools where buildings were not completed and laboratories constructed without adequate facilities

i. List of buildings not completed/handed over

Sl. No.	Name of School
1	GBHSS Karamana, Thiruvananthapuram
2	GHSS Omaliur, Pathanamthitta
3	GHSS Vechoochira Colony, Pathanamthitta
4	GHSS Adoor, Pathanamthitta
5	GHSS Kadamanitta, Pathanamthitta
6	GHSS Alappuzha
7	GHSS Thanneermukkom, Alappuzha
8	Government Muhammedan's HSS, Alappuzha
9	GHSS Panjal, Thrissur
10	GHSS Cheruthurthy, Thrissur
11	Government Tribal HSS, Palakkad
12	GVHSS Tamil Chalai, Thiruvananthapuram
13	GVHSS Valathungal, Kollam
14	Government Model VHSS Boys Kollam
15	GVHSS Elanthoor, Pathanamthitta
16	GVHSS North Edapally, Ernakulam

ii. Laboratories constructed without electricity, wash basins, storage facilities, etc.

Sl. No.	Name of School
1	GHSS Kulathummel, Thiruvananthapuram
2	GHSS Thazhava, Kollam
3	GHSS Marayamangalam, Palakkad
4	GHSS Tholannur, Palakkad
5	GHSS Kadambur, Palakkad
6	PCNGHSS Mookuthala, Malappuram
7	GGHSS Madapally, Kozhikode
8	GHSS Pontasserry, Palakkad
9	GVHSS Vakkom, Thiruvananthapuram
10	GVHSS Anchal East, Kollam
11	GVHSS Kaipattoor, Pathanamthitta
12	GVHSS Nedumkandam, Idukki

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