

CHAPTER II

SCHOLARSHIP SCHEMES FOR SCHEDULED CASTE STUDENTS - PRE-MATRIC

Planning is essential for assessing the number of potential beneficiaries of the schemes and to ensure timely disbursement of the benefits to them. However, Audit noticed that the SC Development Department did not conduct a survey or study to identify and prepare a list of potential beneficiaries. Ten *per cent* to 12 *per cent* of SC students did not receive Pre-Matric Scholarship for the period 2017-21. During the academic year 2019-20, 379 schools registered in Sampoorna were not registered in e-grantz portal and thereby 3,499 SC students in these schools were excluded from the scheme. Further, in 5437 Aided/ Government/ recognised unaided schools which were registered in e-grantz, 23,138 SC students were excluded from the schemes as they were not registered in e-grantz and in two schools number of SC students in e-grantz was 104 more than that in Sampoorna (52 students in each school). Instances of non-processing of scholarship applications at SCDO/ Directorate level resulting in non-payment of scholarship to beneficiaries, students not receiving scholarship on account of errors in account number, IFS code etc. delay in disbursement of various Pre-Matric scholarships and students availing same scholarship on multiple occasions were also noticed. Though Guidelines envisage giving sufficient publicity for scholarship schemes, Audit noticed that the same was not ensured. A total of ₹3.60 crore remitted by 5,828 SC students of Kendriya Vidyalayas towards enhanced Vidyalaya Vikas Nidhi was not reimbursed to them. Deficiencies were also noticed in the implementation of Sri Ayyankali Memorial Talent Search and Development Scheme. On the monitoring side, it was noticed that there existed no effective mechanism for periodic review of progress of the schemes at State/ Regional level.

2.1. Eligibility for claiming scholarship

The conditions of eligibility for claiming scholarship under Centrally sponsored and State Pre-Matric schemes for SC students were as given in **Table 2.1**.

Table 2.1: Conditions of eligibility for claiming the scholarship

	Centrally sponsored scheme	State schemes
Eligibility	<ul style="list-style-type: none"> Students who belong to Scheduled Caste, whose parents/ guardians' income from all sources does not exceed ₹2.5 lakh per annum. 	Students who belong to Scheduled Caste and without any income limit
For study in	IX and X Classes in all Government schools or in schools recognised by Government or Central/ State Board of Secondary Education	All students who belong to Scheduled Castes studying in Classes I-X in Government/ Aided schools and recognised unaided schools

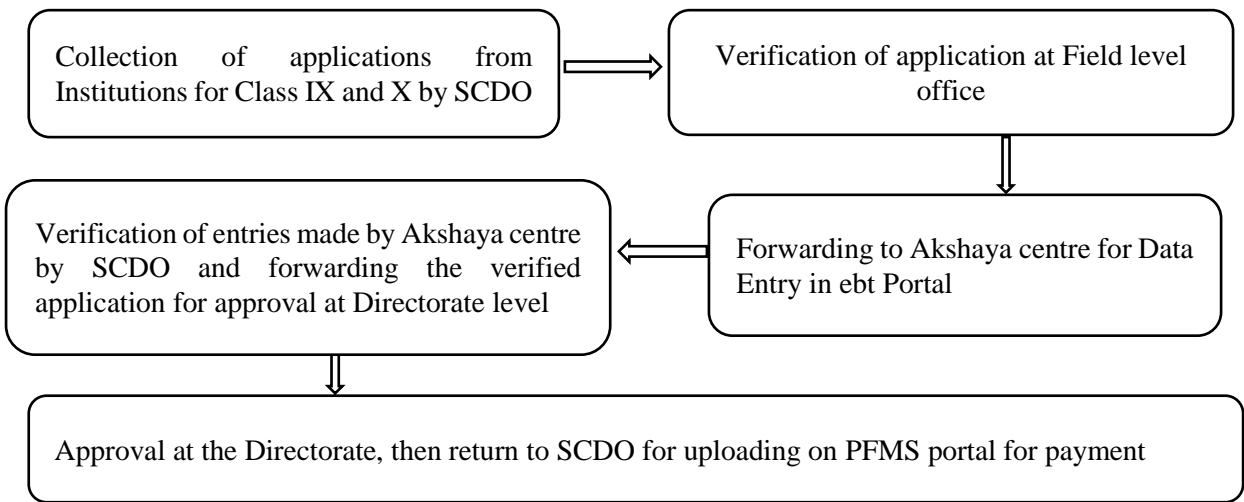
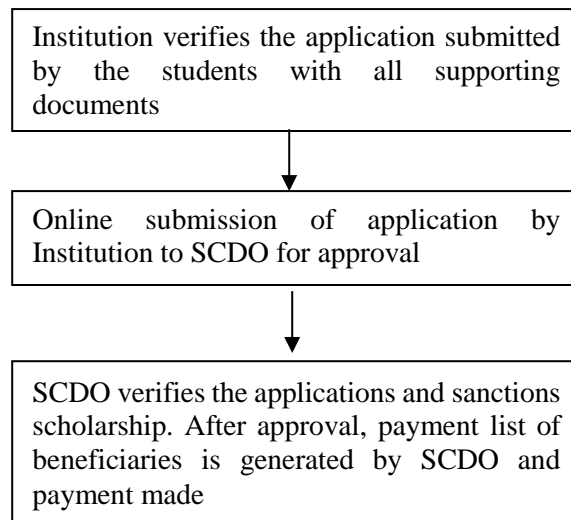
	Centrally sponsored scheme			State schemes	
	Item	Day scholars	Hostellers	Item	Amount
Rate of Scholarship and other grants	Scholarship (₹ per month) (for 10 months)	₹225	₹525	Lumpsum Grant	Upto 2019-20 ₹320 (Std I to IV) ₹630 (Std V to VII) ₹940 (Std VIII to X) From 2020-21 ₹750 (Std I to IV) ₹900 (Std V to VII) ₹1000 (Std VIII to X)
	Books and Adhoc Grant (₹ per annum)	₹750	₹1000	Stipend (monthly)	Upto 2019-20 ₹130 (Std I to IV) ₹160 (Std V to VII) ₹190 (Std VIII to X) From 2020-21 ₹200 for all Classes
				Primary and Secondary Education Aid for Class I to VIII	₹2000

2.2. Procedure/ Process flow

Applications for Pre-Matric scholarship were to be submitted to the Head of the institution/ school, being attended or last attended by the student. The application was to be forwarded by the Head of the institution after scrutiny and with his recommendation to the sanctioning authority i.e., Scheduled Caste Development Officer (SCDO) at respective block/ Municipality/ Corporation level. The SCDO was responsible for checking the eligibility for the scholarship.

In Kerala, the management of Pre-Matric scholarship (Central scheme) for SC students studying in Classes IX and X was done through ebt portal of NIC and Pre-Matric scholarships for SC students (State scheme) studying in Classes I to X were done through e-grantz portal¹² as shown in **Figures 2.1 & 2.2**.

¹² Prior to the academic year 2019-20, management of Pre-Matric scholarship for SC students (State scheme) was done manually, and through e-grantz from 2019-20 onwards.

Figure 2.1: Process flow in ebt portal (Pre-Matric Central scheme)**Figure 2.2: Process flow in e-grantz (Pre-Matric State scheme)**

2.3. Coverage of beneficiaries (Pre-Matric Central)

2.3.1. Non-identification of potential beneficiaries

Planning is essential for assessing the number of potential beneficiaries of the schemes and to ensure timely disbursement of the benefits to the beneficiaries. Planning, in respect of Pre-Matric scholarship schemes for students belonging to SC category involved identification of universe of potential beneficiaries, development of mechanism to cover the potential beneficiaries in the schemes along with mechanism to exclude ineligible applicants, awareness generation about the scheme, etc. Preparation of a universe of potential beneficiaries was required to compare and assess the extent of coverage achieved in a particular year in quantitative terms. Non-conduct of survey or study to identify the

potential beneficiaries by the authorities vested with these tasks in Pre-Matric schemes is detailed below.

2.3.1.1. Pre-Matric scholarships to students belonging to SC category

Audit observed that the Public Accounts Committee (PAC) (2016-19)¹³ in its 15th Report recommended that an effective survey was mandatory to ensure that all the schemes intended to benefit the SC population were successfully implemented. In the Action Taken Report submitted by the Department, it was stated that they had conducted a survey of SC/ ST colonies during 2010-12 and steps were being taken to update the data. Audit observed that during the period 2017-18 to 2021-22, no survey or study was conducted to identify the potential beneficiaries of Pre-Matric scheme and there existed no mechanism for timely coverage of beneficiaries.

Audit also observed that SC promoters were assigned with the task of assisting in the effective implementation of various developmental schemes for SCs. These promoters were selected on the basis of interview conducted by a Committee consisting of District SCDO, Assistant SCDO and subject expert/community social worker. The selected SC promoters are appointed on temporary basis and are entitled to a service period of one year, which can be extended to one more year on the basis of recommendation by SCDO concerned. These promoters were required to compile the basic details with respect to students who were studying / passed out/ failed at various levels of education viz., class X, XII, graduation, post-graduation and professional courses.

The SCDOs in Local Self Government Institutions (LSGIs) were to review the performance of SC promoters every week and the District SCDOs were to review the performance of promoters once in three months and give directions regarding the implementation of the scheme. However, Audit observed that though the potential beneficiaries could have been identified through SC promoters¹⁴, the Department did not effectively utilise their services. Lapses in implementation of the scheme, viz., non-exclusion of ineligible applicants, non-submission of documents by students in a timely manner, lack of awareness regarding the scheme among the students, etc. could have been addressed more effectively, by ensuring active intervention of these promoters.

Also, no Action Plan/ Perspective Plan was prepared for assessing the number of eligible beneficiaries in the State. Due to the absence of list of potential beneficiaries, effective coverage of all eligible beneficiaries under the State and Central schemes could not be ensured. Audit observed that the non-identification and non-conduct of survey or study to identify the potential

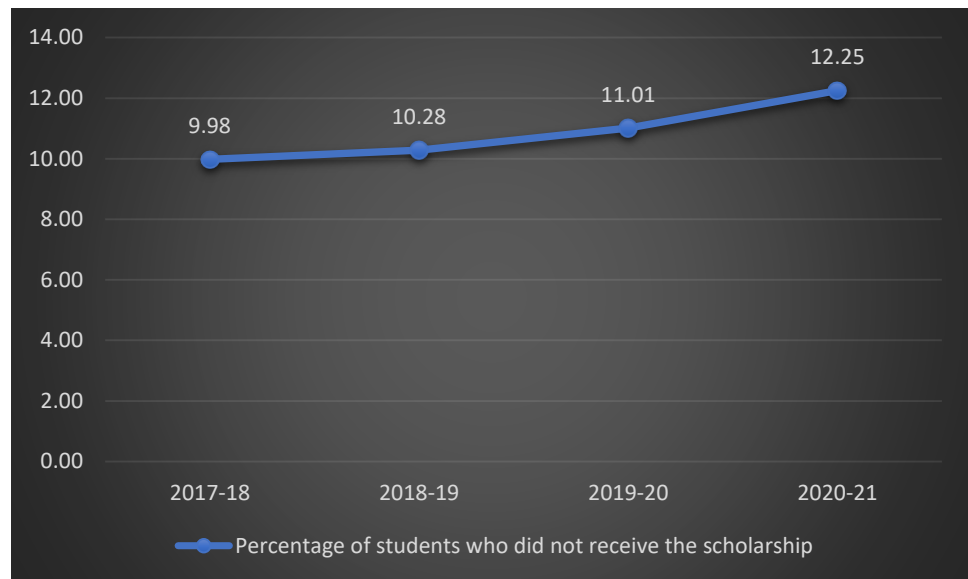
¹³ Subsequent to discussion on Performance Audit on 'Educational Development of Scheduled Castes/ Scheduled Tribes' (Paragraph 3.4) included in the Report of the Comptroller and Auditor General of India (Civil) for the year ended 31 March 2007, GoK.

¹⁴ The duties and responsibilities of SC Promoters required them to compile the basic details of all SCs under their jurisdiction in a register and a consolidated data to be maintained by the SCDO which included details on who were studying/ passed out/ failed at various levels of education viz., X, XII, Graduation, Post Graduation and Professional courses.

beneficiaries by the authorities vested with these tasks resulted in the exclusion of eligible students from the schemes.

In order to examine whether all the SC students in Pre-Matric stage in the State benefitted through the scheme, Audit obtained the data of SC students who studied in Pre-Matric Classes during the academic years 2017-21 from Director of General Education (DGE) and compared it with the data on disbursement of lumpsum grant¹⁵ received from the Directorate of Scheduled Caste Development. Audit observed that 10 per cent of SC students against an enrolment of 4,16,717 in 2017-18 and 12 per cent of SC students against an enrolment of 4,12,840 in 2020-21 did not receive Pre-Matric scholarship for the period 2017-21 as shown in **Chart 2.1**.

Chart 2.1: Percentage of SC students who did not receive the Pre-Matric Scholarship (lumpsum grant)



In order to verify whether all SC students (Pre-Matric stage) in Government/ Aided/ recognised unaided schools (Kerala syllabus) in the State received benefits through the scheme, Audit obtained the data of SC students¹⁶ who studied in Pre-Matric Classes during the academic year 2019-20¹⁷ from KITE (Sampoorna software) through Director of General Education (DGE) and compared it with the data available in e-grantz portal regarding disbursement of lumpsum grant. Audit observed that during the academic year 2019-20,

- no student from SC category in 379 schools registered in Sampoorna was registered in e-grantz portal, due to which 3,499 students were excluded from the scheme. Out of 379 schools, 223 schools were

¹⁵ Lumpsum grant was given to all SC students studying in Classes I to X irrespective of family income.

¹⁶ Total SC students in Sampoorna for the Academic Year 2019-20 was 3,83,357.

¹⁷ Academic year 2019-20 was selected for analysis as it was informed by KITE that the data was authenticated/ vetted.

recognised unaided schools, 90 were Aided schools and 66 were Government schools.

- in 5,437¹⁸ Aided/ Government/ recognised unaided schools which were registered in e-grantz portal, 23,138 students were excluded from the scheme as they were not registered in e-grantz. The school authorities stated (May 2023) that the students did not receive scholarship as supporting documents were not produced by students, students were not interested and denied scholarship, even though parents were informed about the scheme, they did not submit bank account and other details for registering students in e-grantz, late registration of schools in e-grantz, technical difficulty in performing registration through e-grantz, etc.
- in two schools, number of SC students in e-grantz was 104 more than that in Sampoorana (52 students more in each school). The authorities of two schools replied (May 2023) that the difference occurred due to inclusion of students who passed Class X in 2018-19, again in Pre-Matric scholarship for the year 2019-20. Based on the reply received from the two schools, Audit analysed e-grantz data in this regard across all the schools for 2019-22 and found that 766 SC students who had completed the Pre-Matric stage in 2018-19 had drawn both Pre-Matric scholarship of Class X and Post-Matric scholarship of Class XI in the same academic year during the period 2019-20 to 2021-22.

Thus, Audit observes that the weak control system in e-grantz resulted in grant of scholarship to ineligible students.

Government replied (June 2023) that while the students submit the scholarship applications through e-grantz, there were chances that some of them may not get Caste certificate from the authorities. Hence, all SC students registered in Sampoorana may not get reflected in e-grantz. The reply is not acceptable as the Department did not effectively utilise the services of SC promoters who were assigned with the duty of assisting the students in obtaining the relevant documents to apply for the scholarship.

2.3.2. Preparation of Annual Demand/ Estimate

SC Directorate furnishes the Annual proposal in the prescribed proforma for Pre-Matric Central scholarship Scheme to GoK for onward transmission to Central Government. The proforma of the scheme includes details of actual expenditure and actual number of beneficiaries of the previous year and physical and financial target for the proposed year.

In Central Pre-Matric scheme, Audit noticed that Annual demand (physical target) for 2017-18 was fixed by adding five *per cent* over and above the actual enrolment in 2016-17 (72,055 numbers). Annual demand for 2018-19 to 2020-21 was fixed uniformly at 76,050 and Annual demand for 2021-22 was

¹⁸ Aided-2,917, Government-2,134, recognised unaided -386

fixed at 74,527 without any reference to the actuals of the previous years. Physical target and achievement during period 2017-22 is shown in **Table 2.2**.

Table 2.2: Coverage of beneficiaries - Target and achievement under Pre-Matric Central scheme during 2017-22

Year	Physical target (estimated number)	Estimated amount (₹ in lakh)	Actual number of applications approved at Directorate (As per NIC portal)	Achievement (number of students benefitted)	Total expenditure (₹ in lakh)	Shortfall in achievement of target beneficiary students (percentage)	Number of Students who did not receive scholarship even after approval by Directorate
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(2)-(5)	(8)=(4)-(5)
2017-18	75728	2081.05	61302	59405	1649.46	16323 (21.55)	1897
2018-19	76050	2313.38	53550	42219	1281.81	33831 (44.49)	11331
2019-20	76050	2313.38	54390	51818	1582.27	24232 (31.86)	2572
2020-21	76050	2313.38	57791	52300	1577.13	23750 (31.23)	5491
2021-22	74527	2270.16	28836*	60585	1827.46	13942 (18.71)	-

* Only class X data was available at NIC. Registration of class IX students was done through e-grantz in 2021-22.

(Source: Annual proposal and NIC data)

During the period of Audit viz., 2017-22, the shortage in achievement of physical targets ranged between 18.71 to 44.49 *per cent*. There was wide variation between estimated number of beneficiaries and actual number of applications approved at Directorate each year. This proves that figures of estimated demand projected by the Directorate were unrealistic and not prepared based on reliable data, despite availability of data of students in Sampoorna software maintained by General Education Department. Further, every year, eligible beneficiaries were seen left out and the number was highest in the year 2018-19. The Director, SC Directorate replied (January 2023) that the main reasons for non-receipt of benefits by students were lack of proper technical knowledge of staff in handling ebt / e-grantz portals, and the mismatch in bank account details. However, Audit noticed that though e-grantz and ebt portals were functional since 2009¹⁹ and 2013-14 respectively, the Department failed to impart adequate skills to the staff in using the portals and that institutions did not ensure correctness of details of bank accounts as provided by students, resulting in students not receiving benefits they were eligible to receive. Audit also noticed that out of the 225 SC beneficiaries who responded to the survey, 23 beneficiaries stated that they experienced difficulty in obtaining relevant documents²⁰ required for applying for scholarship.

This also indicated that the services of SC promoters were not effectively utilised to assist the beneficiaries to obtain relevant documents to apply for the scholarship.

¹⁹ Pre-Matric State scheme was incorporated in e-grantz from the Academic Year 2019-20 onwards.

²⁰ Caste certificate and income certificate.

2.3.3. Inadequate publicity to Pre-Matric SC scholarship schemes

According to paragraph number XI of the Guidelines²¹, every year at an appropriate time, the State Government will announce the details of the scheme and invite applications by issuing an advertisement in the leading newspapers of the State and through their respective websites and other media outfits and the expenditure for advertisement shall be incurred from the administrative expenses sanctioned. However, from the details furnished by the Directorate regarding administrative expenses incurred for Pre-Matric scheme during 2019-22²², it was noticed that no expenditure was incurred towards advertising in newspapers and through other media.

During the Exit Conference (May 2023), Special Secretary, SCSTDD assured that separate SNA would be operated for claiming administrative expenses and for its utilisation.

2.4. Planning and financial management

2.4.1. Centrally sponsored Pre -Matric SC scholarship scheme

Central Government provided funds to the States under Pre-Matric scholarship scheme for SC students to meet their demand over and above their committed liability²³ from 2017-18 onwards. The committed liability was the contribution of the State. The funding pattern of the scheme was revised in September 2019 from the concept of committed liability to a fixed sharing pattern of 60:40 between the Centre and State of the total annual demand or notional allocation whichever was lower and this continued till 2019-22. During the period 2017-22, the entire fund for disbursement of scholarship was allotted by State Government through budget in anticipation of reimbursement from Central Government. Central funds were released on reimbursement basis after incurring of expenditure by the States. The direct payment to the beneficiary account was processed and made through ebt portal in 2017-18 (ebt Kerala.nic.in). Processing in ebt portal and payment through PFMS software was implemented from 2018-19 to 2021-22.

The year-wise details of funds released by GoK and reimbursement from Central Government, expenditure incurred etc. are given in **Table 2.3**.

²¹ Guidelines for Centrally sponsored Pre-Matric scholarship scheme for SC students studying in Classes IX and X (19 September 2017).

²² Since the expenditure of the State was below its committed liability, administrative expenses were not due from the Central Government for the years 2017-18 and 2018-19.

²³ Committed Liability of the State/ UT was defined as the highest demand for any of the years of the previous Plan period/ Finance Commission Cycle. The highest demand during the previous Plan period (in 2012-13), ₹19.84 crore, was taken and fixed by Central Government as committed liability for the years 2017-18 and 2018-19.

Table 2.3: Availability of fund for Centrally sponsored Pre-Matric SC scheme implementation*(₹ in crore)*

State release						Central reimbursement		
Year	Demand	State budget allocation and release	Total expenditure	Amount refunded	Closing Balance	OB (unspent balance available)	Central reimbursement and adjustment in further release	Closing balance
2017-18	20.81	20.00	17.58*	2.42	Nil	5.91	--	5.91
2018-19	23.13	22.00	12.82	9.18	Nil	5.91	3.29**	2.62
2019-20	23.13	22.00	15.82	6.18	Nil	2.62	2.81 (2.62 + 0.19)	0.19
2020-21	23.13	18.00	15.77	2.23	Nil	0.19	13.87***	Nil
2021-22	22.70	18.00	18.27	--	Nil	Nil	10.74	Nil

* out of ₹17.58 crore, only ₹16.49 crore was allowed in audited certificate due to deposit in bank account

** adjusted from the unspent balance

*** includes unspent balance of ₹0.19 crore. The reimbursement was ₹2.88 crore in excess which was adjusted against the release during 2021-22 (Firstly, the amount due as Central Assistance for the year was calculated as ₹13.87 crore based on the projected demand of ₹23.13 crore, then recalculated as ₹10.80 crore based on the GoK release of ₹18 crore)

(Source: Annual Demand and fund releasing orders of Central Government)

As the demand for each year was much higher than the actuals, during 2017-21, against ₹82 crore released by GoK, only ₹61.99 crore was utilised leaving unspent balances each year ranging from ₹2.23 crore to ₹9.18 crore. As the expenditure was less than committed liability fixed (₹19.84 crore), there was no Central release in 2017-18 and 2018-19. However, Central Government adjusted an amount of ₹3.29 crore from the unspent balance of ₹5.91 crore available with GoK towards the Central share in 2018-19, taking into account the estimated demand for that year (₹23.13 crore), which resulted in ineligible reimbursement of Central assistance of ₹3.29 crore. During 2019-20, the notional allocation was ₹5.62 crore. Central Government released only ₹2.81 crore (50 per cent) initially. The Department did not claim the second instalment of Central assistance for the year 2019-20. Considering the releases of 2018-19 and 2019-20, State had received ₹48 lakh more than what was eligible as Central assistance and for 2020-22, State had received ₹ four crore more since the Central release was based on the estimated demand/ State release which was higher than the actual expenditure incurred for the period. Though these amounts were to be refunded to Central Government, the State neither refunded the amount nor adjusted the amount in the fund released in subsequent years. Audit also observed that in the above instances, utilisation certificates for the entire Central release were furnished by the State to Central Government.

Government reply (June 2023) was silent on this aspect.

2.4.2. State Pre-Matric SC scholarship scheme

In addition to the Central Pre-Matric scholarship scheme, State Government implemented Pre-Matric scholarship schemes fully funded by the State. The Pre-Matric scheme covered SC students studying in Classes I to X and included components such as lumpsum grant, stipend for vulnerable communities within

SC, and fee reimbursement scheme of unaided schools. In Pre-Matric scheme, on getting allocation from GoK, Directorate distributed the fund among the 14 district offices for onward transmission to beneficiary account. Budget allocation and expenditure incurred for the scheme during the audit period is given in **Table 2.4** below.

Table 2.4: Utilisation of fund for State Pre-Matric SC scholarship scheme
(₹ in crore)

Pre-Matric scholarship scheme (2225-01-277-99-12 (NP))			
Year	Budget allocation (additional authorisation/re-appropriation)	Expenditure as reported by the Directorate	Expenditure as per VLC ²⁴
2017-18	33.00 (+0.83)	33.02	31.24
2018-19	33.00	32.53	32.52
2019-20	33.00 (-4.90)	28.10	28.02
2020-21	33.00 (+20)	34.47	34.41
2021-22	33.00	32.72	32.71

(Source: Expenditure figures from Directorate and VLC data)

It was noticed that for Pre-Matric scheme, ₹33 crore was allotted on an *ad hoc* basis each year in the budget without proposal based on estimated number of beneficiaries. The planning exercise of the Department was deficient as they did not assess the demand for funds under the scheme. Audit observed that GoK transferred funds to district offices as and when required and utilisation certificates indicating the amount utilised with the number of beneficiaries were not submitted by any of the district offices. Also, the coverage of beneficiaries under each component of the schemes was not verified at the Directorate. Joint Director (Education) stated (April 2023) that since the project was implemented through e-grantz portal, the number of beneficiaries and amount could be fetched through the dashboard and the district offices need not submit such details to Directorate. The reply was factually incorrect as the component of fee reimbursement scheme was implemented manually during the entire period of 2017-22 and both lumpsum grant and stipend were implemented manually for the period upto 2017-19. Audit observed that the dashboard displayed only the total number of applications received and approved in respect of all the scholarships implemented through e-grantz. Component-wise financial and physical progress was not available in e-grantz dashboard. Further, the fund allotment order of the Director prescribed that class-wise and gender-wise details of distribution and utilisation of fund shall be reported to the Directorate by district offices as soon as the distribution was completed. Failure of the Department in timely processing and disbursement of scholarship so as to ensure component-wise coverage is detailed in paragraphs 2.5.2, 2.5.4 and 2.5.7 of this Report.

²⁴ Voucher Level Computerisation details obtained from Accountant General (Accounts and Entitlement), Kerala.

2.4.3. Non-reconciliation of expenditure figures Pre-Matric SC State scheme

According to paragraph 74 (1) of Kerala Budget Manual, every Drawing officer should reconcile the monthly Departmental figures of expenditure with the figures booked in the Treasury and Office of the AG (A&E) to detect misclassifications, misappropriations, fraudulent drawal etc. Audit observed that in Pre-Matric scheme, though there was a difference of ₹1.78 crore between the expenditure figures reported by the SC Directorate and that booked by the Office of the AG (A&E) in 2017-18, the Directorate had not reconciled the difference (March 2023).

During the Exit Conference (May 2023), the Special Secretary, SCSTDD assured that a special drive would be initiated to clear such pending issues.

2.4.4. Non-claiming of administrative expenses by the State

The Guidelines of Centrally sponsored SC Pre-Matric scholarship scheme stipulated that 1.5 *per cent* of the total Central expenditure towards scholarship could be utilised on administrative expenditure, monitoring, evaluation etc. It was to be released to States over and above the scholarship amount on the basis of proposals received from them in this regard. Audit observed that GoK did not submit any proposal for claiming the 1.5 *per cent* admissible for Centrally sponsored Pre-Matric SC scholarship scheme during the Audit period. On account of this, State lost ₹46.08 lakh for the period 2017-22 which could have been utilised for monitoring and evaluation including social audit of the schemes.

During the Exit Conference (May 2023), Special Secretary, SCSTDD stated that the Department had recently (March 2023) opened a dedicated SNA for operating administrative expenses and once the new SNA became operational, the administrative expenses would be claimed and utilised.

2.5. Implementation of Pre-Matric SC scholarship schemes

2.5.1. Non-Processing of Pre-Matric SC scholarship applications at Directorate/ SCDO (Central scheme)

Ministry of Social Justice and Empowerment (MoSJE) issued the scheme Guidelines for “Centrally sponsored Pre-Matric scholarship for SC students studying in Classes IX and X” applicable from 19 September 2017. GoK had issued detailed Guidelines regarding the roles and responsibilities of SC promoters in July 2010. As per the Guidelines, it was the duty of the promoters to ensure that the SC students were receiving Pre-Matric scholarship in time. As per order dated 22 September 2017 of the Director of Scheduled Caste Development Department (SCDD), it was the duty of the Assistant District Development Officers for Scheduled Castes to implement Pre-Matric scholarship, Ayyankali scholarship, Central scholarship schemes, etc.

On analysing the data relating²⁵ to the period 2017-22 in the ebt portal, it was noticed that 186 applications were pending at the Directorate and 10 applications were pending with the SCDOs in the selected districts as shown in **Table 2.5**.

Table 2.5: Central Pre-Matric scholarship scheme – Applications pending with SCDO/ Directorate

District	Pending with SCDO		Pending at Directorate	
	No. of applications	Amount involved (₹)	No of applications	Amount involved (₹)
Ernakulam	Nil	Nil	37	111000
Kollam	Nil	Nil	61	168420
Kozhikode	Nil	Nil	88	267250
Wayanad	10	27300	0	0
Total	10	27300	186	546670

(Source: ebt Portal data furnished by NIC)

Pending applications indicated that the officers concerned had not taken the responsibility to process the applications of students in time, which resulted in the non-receipt of scholarship amounting to ₹5.74 lakh by 196 students of Classes IX and X. Out of 196 applications, 64 are pending since 2017, 111 applications are pending since 2018 and 21 applications are pending since 2019.

Government replied (June 2023) that manual applications received by SCDOs were entered into the portal, verified and forwarded to the Directorate for approval and payment. There was no provision in the portal to close the applications year-wise or to block delayed applications received from SCDOs. Hence, erroneous entries and applications received after the academic year for which payment could not be made were displayed as pending at Directorate level. Further, it was also due to non-imparting of proper training to the officials concerned.

The beneficiary survey revealed that nine out of 232 students who had applied for scholarship had not received SC Pre-Matric scholarship. The Government reply confirms the Audit finding that the beneficiaries did not receive scholarship.

2.5.2. Non-Processing of applications of Pre-Matric SC scholarship State scheme by SCDO

Lumpsum grant for Classes I to X, stipend for SC students (vulnerable communities²⁶ (Classes I to X)) and primary and secondary education aid (Classes I to VIII) were the different category of Pre-Matric scholarships granted by GoK to SC students studying in Classes I to X. The process flow of submission, approval and disbursement of Pre-Matric scholarship is detailed in **Figure 2.2** of this Chapter.

On analysis of the e-grantz data²⁷ pertaining to the State scheme in the selected districts for the period 2019-20 to 2021-22, Audit noticed that 526 applications

²⁵ Total applications received in the selected districts was 76,933.

²⁶ Vedan, Arunthathiyar/ Chakkiliyan, Kalladi and Nayadi are the vulnerable communities within SC.

²⁷ Total number of applications was 4,76,760.

were pending with SCDOs without any payment after approval by the institutions (June 2022) as shown in **Table 2.6**.

Table 2.6: Applications pending with SCDOs

District	Scheme	2019-20	2020-21	2021-22	Total
Ernakulam	Lumpsum grant (I -X)	23	0	24	47
	Primary and secondary education aid (I-VIII)	10	4	65	79
	Stipend for vulnerable communities (I-X)	14	1	2	17
Kollam	Lumpsum grant (I-X)	6	16	77	99
	Primary and secondary education aid (I-VIII)	2	17	71	90
	Stipend for vulnerable communities (I-X)	33	3	17	53
Kozhikode	Lumpsum grant (I-X)	17	5	10	32
	Primary and secondary education aid (I-VIII)	17	13	12	42
	Stipend for vulnerable communities (I-X)	29	3	2	34
Wayanad	Lumpsum grant (I-X)	8	1	1	10
	Primary and secondary education aid (I-VIII)	6	2	1	9
	Stipend for vulnerable communities (I-X)	8	0	6	14
Total		173	65	288	526

(Source: e-grantz portal data furnished by C-DIT)

Government stated (June 2023) that applications approved by SCDOs were processed automatically to generate the payment list of beneficiaries in e-grantz and some of the applications remained unprocessed due to technical issues in e-grantz. The reply is not acceptable since it was the responsibility of the SCDOs to ensure that all applications were processed and any technical issues noticed should have been taken up with C-DIT for rectification.

2.5.3. Non-receipt of scholarship on account of invalid bank account

Based on orders dated 16 April 2016 of the Finance Department, GoK, all payments from the treasuries of the State were made directly to the beneficiaries' bank accounts, by integrating all treasuries of the State with the e-kuber portal of RBI. Thus, all scholarship payments were made through the treasuries and paid directly to the beneficiaries through the e-kuber portal of RBI and no payment of scholarship was being made through an intermediary. Situations arise wherein the payments to beneficiary's bank account get rejected due to various reasons such as invalid account number, IFS code, freezing of the account etc. When the payment gets rejected from the e-kuber system, RBI intimates the position to Treasury system from where an automatic alert message gets sent to the mobile number of the Drawing and Disbursing Officer (DDO) at the Directorate and the beneficiary concerned. It is the duty of the DDO at the Directorate to collect the required information from the beneficiaries and make corrections in their accounts and re-initiate the payment within 30 days. No fresh submission of bills was required in this case, as the bill had been passed earlier. At the end of every month, the e-treasury officer shall credit back the undisbursed amount pending for a period of more than 30 days, to Government account.

On verifying the e-grantz data for the period 2019-22 in the selected districts, it was revealed that as regards Pre-Matric (State) scholarship scheme, 2,360

transactions²⁸ involving an amount of ₹30.24 lakh were rejected due to invalid bank account, IFS code etc. and returned to Government account during the period 2019-22 due to inaction on the part of DDO at the Directorate.

While verifying the above issue in the selected institutions, the institutions informed Audit that there was no provision in the software to confirm whether the amount was actually credited to the student's account. In cases where the portal displayed "Payment Initiated," actual credit of scholarship could not be ascertained by the institution as the portal did not display the credit information.

Government replied (June 2023) that it was not practically possible for the Department to watch every payment as the number of transactions was in lakhs. It was also informed that a new provision was included in e-grantz for sending an auto-generated message to alert students regarding rejection of payment and verification of their bank account details.

The reply was silent on the scope of payment of scholarship to the students whose claims were already rejected.

Audit observed that since institutions functioned as the linking factor between the students and the Department, there has to be a provision in e-grantz for institutions to know the status of the applications approved by them.

2.5.4. Delay in disbursement of various components of Pre-Matric scholarship- State scheme

One of the objectives of implementing the e-grantz portal was to avoid delay in disbursement of scholarship. However, on verification of e-grantz data for the period 2019-22, it was seen that there was delay of more than one year from the due date of payment in the disbursement of scholarship in 393 transactions²⁹ as shown in **Table 2.7**.

Table 2.7: Delay in disbursement of components of scholarship

District	Academic year	Scheme	Delay of more than one year and less than two years	
			No. of Transactions	Amount (in ₹)
Ernakulam	2019-20	Primary and Secondary education aid	28	56000
		Lumpsum Grant (LSG)	19	11970
	2020-21	Primary and Secondary education aid	187	374000
		LSG	4	3600
Kollam	2019-20	Stipend	5	950
Kozhikode	2019-20	Primary and Secondary education aid	87	174000
		LSG	27	15150
		Stipend	35	4970
Wayanad	2019-20	LSG	1	630
Total			393	641270

(Source: Data from e-grantz portal furnished by C-DIT)

²⁸ Total transactions in the selected districts were 6,00,509.

²⁹ Total transactions for the period 2019-21 in selected districts were 4,01,447.

The survey also reiterated the findings of Audit as 86 out of 192 beneficiaries who responded to the question regarding delay in receipt of scholarship stated that they had not received the scholarship at the beginning of the year.

Government replied (June 2023) that State Pre-Matric scholarship was disbursed from SCDOs' offices and not from the Directorate. Applications received by SCDOs were disposed of in the same year itself, and in the case of late submission of applications by the institutions to the SCDOs, permission was given to all SCDOs to draw the amount payable to such students by obtaining an official request from the institution head.

The delay in disbursement of various components despite having a provision for processing late applications pointed towards the laxity of SCDOs and lack of monitoring at higher level. Audit observed that the Directorate needs to take proactive steps to ensure that applications are processed by the institutions/ SCDOs in time.

2.5.5. Non-reimbursement of Vidyalaya Vikas Nidhi amounting to ₹3.60 crore to students of Kendriya Vidyalayas - State Scheme

GoK accorded sanction (October 2003) for the reimbursement of Vidyalaya Vikas Nidhi (VVN) to SC students studying in Kendriya Vidyalayas (KV), if the same was collected by the institutions from the students. The Kendriya Vidyalaya Sangathan (KVS) enhanced (March 2013) the rate of VVN from ₹240/ ₹300³⁰ to ₹500 with effect from 01 April 2013 which was challenged by the Kendriya Vidyalaya Parents Association in the High Court of Kerala. On dismissal of the petition by the High Court (June 2014), the Association filed a Special Leave to Appeal in the Supreme Court of India against the order of the High Court, which was dismissed by the Supreme Court of India (26 November 2019).

Based on the above judgement, KVS Regional office, Ernakulam issued (December 2019) direction to the Principals of KVs to collect VVN at the enhanced rate from the fourth quarter of 2019-20. It was also directed to collect the differential fees for the period 2013-14 to 2018-19. Accordingly, the KVs collected VVN at enhanced rate from the students and the Principals preferred claims to the Scheduled Caste Development Officers (SCDOs) concerned for reimbursement. The SCDOs took up the matter with the District Development Officers for Scheduled Castes (DDOs for SC). The DDOs for SC sought (between January 2021 and November 2021) clarification from the Director on the admissibility of reimbursement of VVN at enhanced rate and the matter was referred to Government (February 2021). Though Government directed (October 2021) to furnish the details of additional liability that would arise due to reimbursement of VVN at enhanced rate, the Director called for the details from the DDOs for SC only in May 2022. Audit noticed that only 10³¹ out of the 14 DDOs in the State furnished the details of additional amount required.

³⁰ ₹240 for all streams except Science stream from I to XII and ₹300 for XI and XII Science stream.

³¹ Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha, Kottayam, Idukki, Palakkad, Kozhikode, Wayanad, Kasaragod.

Five³² DDOs furnished the details of amount required for payment of arrears. However, the Director did not take action to collect the details from the remaining DDOs and the SCDOs continued to reimburse VVN at the pre-revised rates.

Thus, due to lack of timely and effective action at the Directorate and by the DDOs, ₹3.60 crore³³ remitted by 5,828 students towards enhanced VVN amount was not reimbursed (May 2023).

Government replied (June 2023) that the recommendation of the Directorate to sanction VVN at the rates fixed from time to time was under consideration.

2.5.6. Dual/ ineligible payment of scholarship

2.5.6.1. Students availing same scholarship on multiple occasions – Centrally sponsored Pre-Matric SC scholarship (Classes IX and X)

According to Paragraph 4 (vi) of the scheme Guidelines issued by MoSJE, Central Government (applicable from 19 September 2017), one of the conditions of eligibility for the scheme was that scholarship for students studying in any class could be availed for one year only. If the student had to repeat a class, he/ she would not get scholarship for that class for a second (or subsequent) year. Thus, the maximum number of times, the student could avail scholarship under this scheme was two i.e., in IX and X.

However, on verification of ebt data obtained from NIC relating to the period 2017-22, using Aadhaar number as unique field it was seen that in the selected districts, approval and payment was made to 182 students³⁴ more than once in an academic year. The details of such payment noticed in the selected districts are given in **Table 2.8** below.

Table 2.8: Approval and payment made to students more than once in a year

District	No. of Applicants	Excess Amount (₹)
Ernakulam	74	222000
Kollam	74	222000
Kozhikode	33	99000
Wayanad	1	3000
Total	182	546000

(Source: ebt portal data furnished by NIC)

Audit verified the above issue of payment of scholarship on multiple occasions, found in two selected institutions in one district³⁵. It was informed by the institutions that details were not available in the institutions as they did not have access to the ebt portal.

³² Ernakulam, Thrissur, Palakkad, Malappuram and Kannur.

³³ relating to five districts.

³⁴ Total applications received in four districts was 76,933.

³⁵ Wayanad district

NIC informed Audit (January 2023) that options were available in the ebt portal to identify duplication at the levels of Akshaya Centre (data entry), SCDO (forwarding the application) and Joint Director (approval).

Government replied (June 2023) that only verification of Student's name, caste, class, whether fresh/ renewal etc. were done at Directorate and approval given. Approval by verification of hardcopy of application at Directorate was not practical. Moreover, training was not imparted by NIC for the identification of duplicate applications.

Audit observed that even though there was a provision in the portal to display the duplicate applications, SCDO/ Directorate did not make use of it, which resulted in excess payment of scholarship to the tune of ₹5.46 lakh in the selected districts during the period of Audit. Further, the Department failed to impart proper training to the officials regarding functionalities of the portal through NIC.

2.5.7. Exclusions from the scholarship schemes

2.5.7.1. Non-Payment of Lumpsum Grant, Primary and Secondary Education Aid and Stipend to Vulnerable Communities- Pre-Matric, State scheme

GoK implemented a new scheme (August 2014) "*Primary Education Aid*" for SC students studying in Classes 1 to IV in Government/ Aided schools to procure study materials, school bags, uniforms etc. The above benefit was extended to students studying in Classes V to VIII in October 2017. The amount fixed for the above scheme was ₹2000 per annum.

In addition to the above scheme, SC students studying in Classes I to X in Government/ Aided schools were eligible to receive lumpsum grant at varying rates depending on the class in which the student was studying.

The above schemes were incorporated in e-grantz portal from the Academic Year 2019-20 onwards. It was observed that for the period 2019-22, in the selected districts, 714 students who received primary and secondary education aid did not receive lumpsum grant. Similarly, 7,229 students who received lumpsum grant did not receive primary and secondary education aid. Audit observed that some of the SC students received only one benefit (despite eligibility for both components), indicating that the system in place was not adequate to ensure that all the components of the scholarship were received by all eligible student beneficiaries.

Audit verified non-payment of lumpsum grant and primary and secondary education aid in the selected institutions. As regards non-receipt of the components by eligible students, the institutions stated as follows;

- Non-receipt of Primary and Secondary Education Aid³⁶ - One hundred and six students did not submit the application in time, 31 applications

³⁶ 150 cases were seen in 17 selected institutions in three selected districts (Ernakulam, Kozhikode, Wayanad).

could not be forwarded due to lack of awareness of clerical staff, six applications were currently being processed at the Directorate and transfer certificate (TC) was issued to three students. Non-receipt in one case each was attributed to (a) student's name not found in the school records, (b) receipt of scholarship from the previous school (c) student not able to come to school due to covid (d) seen as approved in the portal.

- Non-receipt of Lumpsum Grant³⁷ - two applications were not sanctioned by the SC Department. Besides, non-receipt in one case each was due to (a) lack of awareness of clerical staff (b) TC issued/certificate not attached/ long absence (c) application forwarded to the next level (d) no specific reason stated (e) student not able to come to school due to covid (f) application could not be processed (g) other reasons.

Similarly, Audit verified whether a student who received lumpsum grant in Class X had received the same in Class IX. Examination of e-grantz data for the period 2019-22 in the selected districts revealed that, 510 students who received lumpsum grant in Class X did not receive lumpsum grant when studying in Class IX.

On verifying the above issue in the selected institutions³⁸, the institutions stated that payment to 17 students was made in cash and not through e-grantz. Other reasons seen were as follows: nine students did not submit the documents, non-submission of application in time by the institutions in respect of eight students, invalid bank account details in respect of eight students, the names of three students were not in school records and payment was made to the students after June 2022 (after the dump data was provided to Audit) in three cases. One case each of non-receipt was on account of change in caste and refusal by the student. Audit also verified whether the students who received stipend in Class X, had received stipend in Class IX. Examination of e-grantz data for the period 2019-22 in the selected districts revealed that, 249 students who received stipend in Class X did not receive stipend when studying in Class IX. No cases were noticed in the selected institutions.

Government replied (June 2023) that for each student, the institutions had to choose the three schemes *viz.*, lumpsum grant, education aid and monthly stipend separately. However, due to failure of the institutions to adhere to the instructions issued in this regard, the students did not receive the benefit of some of the schemes. It was also stated that SCDOs of the Department were not in a position to ascertain whether the institutions had applied for all the schemes for each student.

Reply is not acceptable as scrutiny at different levels was envisaged to ensure that all eligible students receive all benefits.

³⁷ Nine cases were seen in nine selected institutions in two selected districts (Kozhikode, Wayanad).

³⁸ 50 cases were seen in 19 selected institutions in three selected districts (Kozhikode, Wayanad, Kollam)

2.5.7.2. Stipend for Pre-Matric SC students- State Scheme

As per Government order (25 June 2016), stipend was permissible only to Pre-Matric SC students studying in Classes I to X and belonging to vulnerable communities. The monthly stipend was ₹200 payable for a period of 10 months during an academic year. The above scheme was incorporated in e-grantz portal from the academic year 2019-20 onwards.

On verifying the e-grantz portal, it was seen that in the selected districts for the period 2019-22, 2,818 students belonging to vulnerable communities did not receive stipend as detailed in **Table 2.9** below.

Table 2.9: Stipend not given to vulnerable communities

District	2019-20	2020-21	2021-22	Total
Ernakulam	195	144	125	464
Kollam	472	329	263	1064
Kozhikode	674	236	220	1130
Wayanad	58	64	38	160
Total	1399	773	646	2818

(Source: Data from e-grantz)

On verifying the above issue in the selected institutions³⁹, it was stated by the institutions that in 86 instances, applications of students were not submitted in time by institution due to lack of awareness of the scheme/ delay in communication from the SC Department, and in 54 cases, due to lack of awareness of clerical staff. Eight applications were not forwarded due to non-submission of documents by the student. Further, in seven cases, payment was made to the students after June 2022 (after the dump data was provided to Audit), TC was issued in seven cases, approval was granted, but no payment made in two cases. In three cases, payment was in process at the Directorate. Non-payment in two cases was due to technical error.

Government replied (June 2023) that the responsibility to forward the Pre-Matric scholarship claims was entrusted with the institutional authorities. Necessary directions were given to the educational institutions by SC Department and through DGE for eliminating such lapses. Training sessions were also arranged for the school authorities.

Audit observed that despite imparting training and issuing directions, eligible SC students belonging to vulnerable communities did not receive stipend which pointed towards the ineffectiveness of training and non-adherence to directions.

2.6. Sri Ayyankali Memorial Talent Search and Development scheme (State scheme)

Sri Ayyankali Memorial Talent Search and Development scheme, a State scheme envisaged for identifying brilliant students (of Classes IV and VII) of SC community who were unable to excel educationally due to their poor financial background, to improve their educational level. As per the Guidelines (17 April 2009), students of Government/ Aided schools with annual family

³⁹ 169 cases were verified in 26 selected institutions in the four selected districts.

income less than ₹ one lakh who secure A plus and A grades in classes IV and VII were to be selected from a list prepared at the district level by ensuring 50 *per cent* representation of girl students and 10 *per cent* reservation for vulnerable communities. Further, students whose parents' annual income was less than ₹12,000 were to be given ₹2,000 for purchasing furniture for studying purpose and ₹100 for 10 months for providing nutritious food.

During 2017-18, the scheme covered 1,600 SC students in the State. This was enhanced to 2,200 students in 2018-19. The amount of scholarship was ₹4,500 per annum. Audit noticed the following deficiencies in the implementation of the scheme:

2.6.1. Fund utilisation – lack of monitoring at Directorate

During the period 2017-22, the Director sanctioned ₹1,493.06 lakh to the 14 DDOs for SC for implementing the scheme. The fund releasing orders required that the DDOs for SC should furnish copy of Utilisation Certificate (UC) to the Directorate. But only eight DDOs for SC in 2017-18 and one DDO for SC in 2019-20 furnished the same for a total amount of ₹165.29 lakh. Audit noticed that even though UCs for only 11 *per cent* of the sanctioned funds were submitted by the DDOs for SC and none of the DDOs for SC furnished UCs in 2018-19, 2020-21 and 2021-22, the Director did not insist for the same, thereby failing to ensure that the funds were utilised for the purpose for which they were sanctioned.

Audit examined the utilisation of funds in the selected districts and noticed that while the funds for new scholarships were utilised fully by the DDOs of selected districts, funds earmarked for renewal and other components such as furniture, nutrition, etc. remained unutilised, which was 15 *per cent* of the total funds allotted. Monitoring of the utilisation of funds would have enabled the Directorate to take timely action to improve the utilisation.

2.6.2. Low number of renewals and absence of provision to cater to the increased demand for fresh scholarship

During the period 2017-22, the targeted number of renewals⁴⁰ in the four selected districts was 5,858. However, only 4,187 students became eligible for renewal of scholarship, which was only 71 *per cent* of the target. The DDOs for SC attributed lower number of renewals to non-maintaining of grades by the students. At the same time, as against the target of 2,697 fresh scholarships, there were 5,100 eligible applicants in the four selected districts. Due to the large number of eligible applicants, DDOs for SC had to resort to elimination by imposing additional criteria, drawing lots, etc. Requests for additional fund, utilisation of unspent funds under renewal for sanctioning fresh scholarship, etc. made by the DDOs were not acceded to by the Director. Thus, due to lack of permission to utilise excess funds available under the head for renewal, the increased demand for fresh scholarship from eligible students could not be met.

⁴⁰ A student who maintains the grade (secured by him at the time of selection) in the subsequent year will be eligible for renewal of scholarship during that year.

2.6.3. Non-fulfilment of percentage of students belonging to vulnerable categories

As per the Scheme Guidelines, 10 per cent of the beneficiaries in a district were to be from vulnerable categories viz., Vedan, Nayadi, Chakkiliyan/ Arunthathiyar and Kalladi. There was shortfall in selection of students belonging to the above categories in two of the selected districts as detailed in **Table 2.10**.

Table 2.10: Coverage of students belonging to vulnerable categories

District	Year	No. of students from the above categories	No. of fresh scholarships available for the year	No. of beneficiaries to be selected (10 per cent of total beneficiaries)	No. of beneficiaries selected	Shortfall
Wayanad	2017-18	1	35	3	Nil	1
	2018-19	3	50	5	1	2
	2019-20	2	50	5	1	1
Kollam	2021-22	57	160	16	11	5

(Source: Data compiled from Departmental orders)

During the Exit Conference (May 2023), GoK agreed to the audit findings and stated that measures would be taken to ensure enrolment of more number of students belonging to vulnerable categories.

2.7. Monitoring and evaluation

Monitoring and evaluation is an integral part of any scheme as it helps the Administrative Department to identify the problems in implementation so that it can take necessary corrective steps to rectify the same. With regard to Pre-Matric SC scholarship schemes, the State Government⁴¹ had not issued any Guidelines/ circulars/ directions till date to the implementing agencies⁴² to ensure that the data for processing in e-grantz were genuine, complete, not previously processed, properly authorised and were entered accurately without duplication. Similarly, as the Central scholarship schemes were also being implemented by the State Government, Scheme Guidelines envisaged the State Government to ensure effective monitoring and evaluation of the schemes. Audit also examined whether effective control mechanisms and robust IT systems existed for monitoring and evaluation. The observations are summarised as follows:

There existed no effective mechanism for periodic review of progress of the scheme at the State and Regional level. As a result, instances of delayed payments and non-payment could not be identified and prevented by the Department. Full coverage of beneficiaries could also not be ensured.

The Central Guidelines suggest that social audits were to be conducted by the social audit units⁴³ of the State Governments, by meeting the cost from the

⁴¹ SCSTD Department, GoK

⁴² SCSTD Department, C-DIT, respective State level Directorates, District level offices, educational institutions etc.

⁴³ As per Mahatma Gandhi National Rural Employment Guarantee Act

administrative cost of the scheme. The Department had not taken measures to conduct social audit⁴⁴ till date, and consequently the Department failed to identify the issues faced by the stakeholders of which, the majority comprised of marginalised/ under privileged groups.

Audit scrutiny revealed instances of double payment, rejection of payment, non-processing of scholarship applications at institutional levels, etc. The above instances pointed to the lack of a robust IT enabled monitoring system.

The Central Guidelines suggests that the State Government shall set up a robust monitoring mechanism for monitoring the academic progress of the students enrolled in the scheme, which was not implemented till date (May 2023).

The Central Guidelines further insisted that to ensure proper accountability, physical verifications at various levels *viz.*, block/ district/ state levels shall be done by the State Government covering at least 10 *per cent* of the institutions/ students, chosen randomly through an algorithm. All private institutions offering courses at the level of graduation or above shall, however, be mandatorily inspected annually. However, Audit noticed that no target was set by the Departments and no inspections were conducted.

During the Exit Conference (May 2023), the Special Secretary, SCSTDD agreed to the audit observations on monitoring and evaluation and stated that most of the issues pointed out by Audit regarding lack of monitoring would be sorted out on enforcement of the revised Government order (January 2023).

2.7.1. Non-obtaining of Audit certificate - SC scholarships - Central Pre-Matric schemes

As per the fund releasing orders of Central Government for the Centrally sponsored Pre-Matric scholarship scheme to SC students, the State Government should get its accounts of the grant-in-aid audited by the Government Auditor⁴⁵ and shall furnish the Utilisation Certificate (UC) in the prescribed format (GFR 12C). It was observed that audit of expenditure of Centrally sponsored Pre-Matric SC scholarship scheme was conducted for the year 2017-18 only. An amount of ₹1.09 crore was disallowed in audit stating that it was ‘deposited in bank account’. The Director stated (January 2023) that there was no Central release during 2018-19, and hence no Audit certificate was obtained. It was also stated that Audit certificate would be obtained from the Accountant General for the period 2020-21. During the Exit Conference (May 2023), the Special Secretary, SCSTDD agreed to the audit findings regarding non-obtaining of Audit certificate and assured that a special drive would be initiated to solve the issue.

⁴⁴ It is a way of measuring, understanding, reporting, improving an organisation’s social and ethical performance. It helps to narrow gaps between vision/ goal and reality, between efficiency and effectiveness.

⁴⁵ Office of the Principal Accountant General (Audit-I), Kerala.